

# STATE OF NORTH CAROLINA

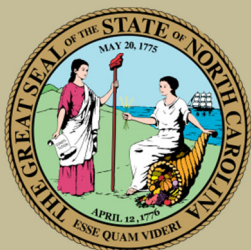
OFFICE OF THE STATE AUDITOR  
BETH A. WOOD, CPA



## LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

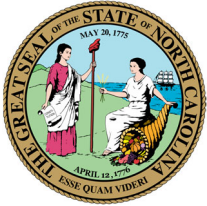
RALEIGH, NORTH CAROLINA

FINANCIAL AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS  
AND THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
FOR THE YEAR ENDED JUNE 30, 2022



**NCOSA**  
The Taxpayers' Watchdog

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



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

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## AUDITOR'S TRANSMITTAL

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

We have completed a financial audit of the Local Governmental Employees' Retirement System schedule of employer allocations and the schedule of pension amounts by employer as of and for the year ended June 30, 2022, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

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

Beth A. Wood, CPA  
State Auditor

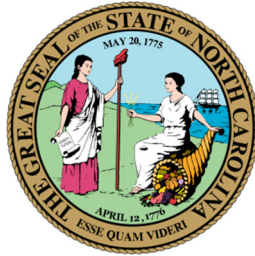


**Beth A. Wood, CPA  
State Auditor**

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# **INDEPENDENT AUDITOR'S REPORT**

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



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

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Raleigh, NC 27699  
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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Schedules**

#### *Opinions*

We have audited the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedule of pension amounts by employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2022, 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, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2022, 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, 2022, and our report thereon, dated December 5, 2022, expressed an unmodified opinion on those financial statements.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

**Restriction on Use**

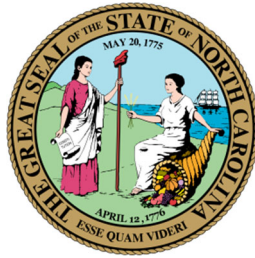
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System management, the Local Governmental Employees' Retirement System employers, their auditors, and the North Carolina Office of the State Controller and is not intended to be and should not be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



Beth A. Wood, CPA  
State Auditor

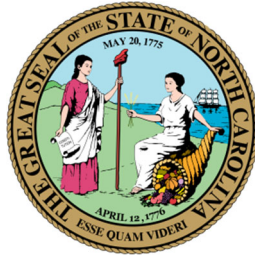
Raleigh, North Carolina

March 30, 2023



# SCHEDULES





# **SCHEDULE OF EMPLOYER ALLOCATIONS**

**Local Governmental Employees' Retirement System  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2022**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 11,200,987	0.01898%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	7,807,294	0.01323%
72593	TOWN OF SEAGROVE	395,040	0.00067%
72657	TOWN OF SPARTA	2,462,549	0.00417%
90001	YANCEY COUNTY	63,468,097	0.10753%
90002	YANCEY SOIL & WATER CONS	364,877	0.00062%
90011	TOWN OF BURNSVILLE	9,677,938	0.01640%
90092	MARTIN-TYRRELL-WASHINGTON DIST HEALTH DEPT	23,305,803	0.03949%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	58,576,184	0.09925%
90098	TOE RIVER HEALTH DISTRICT	12,798,593	0.02168%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	49,461,021	0.08380%
90101	ALAMANCE COUNTY	353,475,241	0.59889%
90111	CITY OF BURLINGTON	272,674,800	0.46199%
90114	CITY OF MEBANE	68,876,220	0.11670%
90117	ALAMANCE MUNICIPAL ABC BOARD	8,707,535	0.01475%
90121	CITY OF GRAHAM	61,663,338	0.10448%
90131	TOWN OF ELON	28,334,151	0.04801%
90141	TOWN OF HAW RIVER	7,858,158	0.01331%
90151	VILLAGE OF ALAMANCE	493,605	0.00084%
90161	TOWN OF GREEN LEVEL	722,491	0.00122%
90201	ALEXANDER COUNTY	74,033,839	0.12544%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	11,106,543	0.01882%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,975,877	0.00335%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	22,594,154	0.03828%
90211	TOWN OF TAYLORSVILLE	7,945,203	0.01346%
90301	ALLEGHANY COUNTY	39,181,592	0.06639%
90305	NORTHWESTERN REGIONAL LIBRARY	9,195,888	0.01558%
90307	TOWN OF SPARTA ABC BOARD	149,128	0.00025%
90401	ANSON COUNTY	82,943,562	0.14053%
90411	TOWN OF WADESBORO	19,799,100	0.03355%
90413	WADESBORO HOUSING AUTHORITY	1,618,977	0.00274%
90417	WADESBORO ABC BOARD	518,946	0.00088%
90421	TOWN OF LILESVILLE	1,307,522	0.00222%
90431	TOWN OF POLKTON	1,664,867	0.00282%
90441	TOWN OF PEACHLAND	602,051	0.00102%
90451	TOWN OF ANSONVILLE	1,368,476	0.00232%
90501	ASHE COUNTY	90,207,856	0.15284%
90507	WEST JEFFERSON ABC BOARD	1,278,587	0.00217%
90511	TOWN OF JEFFERSON	7,224,536	0.01224%
90521	TOWN OF WEST JEFFERSON	8,349,192	0.01415%
90601	AVERY COUNTY	67,200,151	0.11386%
90602	AVERY COUNTY FIRE COMMISSION	4,572,052	0.00775%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	2,867,228	0.00486%
90611	TOWN OF BANNER ELK	7,894,787	0.01338%
90617	HIGH COUNTRY ABC BOARD	1,861,115	0.00315%
90621	TOWN OF NEWLAND	3,963,177	0.00671%
90631	TOWN OF BEECH MOUNTAIN	26,831,390	0.04546%
90641	TOWN OF ELK PARK	863,437	0.00146%
90651	VILLAGE OF SUGAR MOUNTAIN	6,494,750	0.01100%
90701	BEAUFORT COUNTY	146,557,517	0.24831%
90704	BEAUFORT COUNTY ABC BOARD	4,344,860	0.00736%
90705	B H M REGIONAL LIBRARY	2,803,503	0.00475%
90709	MIDEAST COMMISSION	7,292,778	0.01236%
90711	CITY OF WASHINGTON	91,695,672	0.15536%

**Local Governmental Employees' Retirement System  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2022**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
90721	TOWN OF AURORA	1,283,213	0.00217%
90731	TOWN OF BELHAVEN	9,517,041	0.01612%
90741	TOWN OF WASHINGTON PARK	760,147	0.00129%
90751	TOWN OF CHOCOWINITY	7,627,140	0.01292%
90801	BERTIE COUNTY	72,327,335	0.12254%
90804	BERTIE COUNTY ABC BOARD	262,562	0.00044%
90805	ALBEMARLE REGIONAL LIBRARY	3,529,679	0.00598%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	6,868,277	0.01164%
90811	TOWN OF AULANDER	1,987,912	0.00337%
90812	TOWN OF WINDSOR	12,855,086	0.02178%
90813	TOWN OF COLERAIN	222,265	0.00038%
90861	TOWN OF LEWISTON WOODVILLE	71,112	0.00012%
90901	BLADEN COUNTY	123,061,476	0.20850%
90911	TOWN OF ELIZABETHTOWN	18,835,646	0.03191%
90917	ELIZABETHTOWN ABC BOARD	596,638	0.00101%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	528,552	0.00090%
90921	TOWN OF WHITE LAKE	7,032,049	0.01191%
90931	TOWN OF CLARKTON	1,452,039	0.00246%
90941	TOWN OF BLADENBORO	4,808,435	0.00815%
91001	BRUNSWICK COUNTY	428,403,358	0.72585%
91002	TOWN OF LELAND	92,130,293	0.15610%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	34,761,386	0.05890%
91004	BRUNSWICK COUNTY ABC BOARD	2,465,807	0.00418%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	61,743,540	0.10461%
91007	CALABASH ABC BOARD	652,577	0.00111%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	9,903,079	0.01678%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	865,744	0.00147%
91010	TOWN OF CALABASH	2,908,258	0.00493%
91011	CITY OF SOUTHPORT	25,148,970	0.04261%
91012	CITY OF NORTHWEST	508,576	0.00086%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	2,057,590	0.00349%
91014	TOWN OF HOLDEN BEACH	10,226,971	0.01733%
91015	CAPE FEAR REGIONAL JETPORT	1,359,278	0.00230%
91017	SOUTHPORT ABC BOARD	1,922,353	0.00326%
91020	TOWN OF BELVILLE	1,629,724	0.00276%
91021	TOWN OF OAK ISLAND	53,533,695	0.09070%
91024	TOWN OF CAROLINA SHORES	5,239,340	0.00888%
91026	TOWN OF NAVASSA	585,235	0.00099%
91027	OAK ISLAND ABC BD	859,670	0.00146%
91032	TOWN OF ST JAMES	2,257,438	0.00382%
91041	TOWN OF SUNSET BEACH	25,797,360	0.04371%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	26,441,572	0.04480%
91047	TOWN OF SUNSET BEACH ABC BOARD	791,666	0.00134%
91051	TOWN OF CASWELL BEACH	2,363,548	0.00400%
91057	SHALLOTTE ABC BOARD	620,355	0.00105%
91061	TOWN OF OCEAN ISLE BEACH	22,026,575	0.03732%
91067	OCEAN ISLE BEACH ABC BOARD	902,614	0.00153%
91071	CITY OF BOILING SPRG LAKES	15,091,832	0.02557%
91077	BOILING SPRING LAKES ABC BOARD	862,740	0.00146%
91081	TOWN OF SHALLOTTE	28,210,997	0.04780%
91091	VILLAGE OF BALD HEAD ISLAND	33,325,212	0.05646%
91101	BUNCOMBE COUNTY	797,040,926	1.35043%
91102	LAND-OF-SKY REGIONAL COUNCIL	21,038,015	0.03564%
91104	WOODFIN ABC COMMISSION	1,547,067	0.00262%

**Local Governmental Employees' Retirement System  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2022**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,900,852	0.00491%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	65,364,416	0.11075%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,591,944	0.00947%
91111	TOWN OF BILTMORE FOREST	11,577,394	0.01962%
91120	WEST BUNCOMBE FIRE DEPT	15,291,526	0.02591%
91121	CITY OF ASHEVILLE	601,081,245	1.01842%
91127	ASHEVILLE ABC BOARD	19,141,056	0.03243%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	30,155,522	0.05109%
91138	SKYLAND VOL FIRE DEPT	27,892,253	0.04726%
91141	TOWN OF WEAVERVILLE	36,644,804	0.06209%
91147	WEAVERVILLE ABC BOARD	1,939,176	0.00329%
91151	TOWN OF BLACK MOUNTAIN	37,717,129	0.06390%
91154	BLACK MOUNTAIN ABC BOARD	1,442,959	0.00244%
91161	TOWN OF MONTREAT	5,628,733	0.00954%
91171	TOWN OF WOODFIN	19,016,951	0.03222%
91201	BURKE COUNTY	148,513,707	0.25163%
91203	BURKE COUNTY HEALTH DEPARTMENT	14,839,915	0.02514%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	61,544,075	0.10427%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	1,413,039	0.00239%
91211	TOWN OF VALDESE	24,980,350	0.04232%
91213	VALDESE HOUSING AUTHORITY	1,530,369	0.00259%
91214	TOWN OF RUTHERFORD COLLEGE	2,014,270	0.00341%
91217	MORGANTON ABC BOARD	1,487,384	0.00252%
91221	TOWN OF DREXEL	4,606,519	0.00780%
91231	CITY OF MORGANTON	105,842,940	0.17933%
91233	MORGANTON HOUSING AUTHORITY	3,949,537	0.00669%
91241	TOWN OF GLEN ALPINE	2,112,518	0.00358%
91251	TOWN OF HILDEBRAN	1,894,719	0.00321%
91261	TOWN OF CONNELLY SPRINGS	558,046	0.00095%
91301	CABARRUS COUNTY	512,851,349	0.86893%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	31,406,448	0.05321%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	129,571,905	0.21953%
91308	CABARRUS COUNTY TOURISM AUTHORITY	6,649,043	0.01127%
91311	CITY OF CONCORD	510,465,079	0.86488%
91317	CONCORD ABC BOARD	9,315,713	0.01578%
91321	TOWN OF MOUNT PLEASANT	3,397,164	0.00576%
91327	MT PLEASANT ABC BOARD	557,107	0.00094%
91331	CITY OF KANNAPOLIS	186,631,072	0.31621%
91341	TOWN OF MIDLAND	1,969,453	0.00334%
91401	CALDWELL COUNTY	211,976,921	0.35915%
91411	TOWN OF GRANITE FALLS	22,260,680	0.03772%
91414	TOWN OF RHODHISS	1,814,871	0.00307%
91417	GRANITE FALLS ABC BOARD	398,703	0.00068%
91421	TOWN OF SAWMILLS	4,727,301	0.00801%
91423	LENOIR HOUSING AUTHORITY	3,329,589	0.00564%
91431	TOWN OF HUDSON	11,831,565	0.02005%
91441	TOWN OF HARRISBURG	56,540,721	0.09580%
91451	CITY OF LENOIR	87,060,624	0.14751%
91457	CITY OF LENOIR ABC BRD	1,101,485	0.00187%
91501	CAMDEN COUNTY	28,572,274	0.04841%
91504	CAMDEN COUNTY ABC BOARD	564,837	0.00096%
91601	CARTERET COUNTY	173,010,277	0.29313%
91604	CARTERET COUNTY ABC BOARD	4,727,618	0.00801%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	10,372,108	0.01757%



**Local Governmental Employees' Retirement System  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2022**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
91611	TOWN OF MOREHEAD CITY	84,961,672	0.14395%
91621	TOWN OF NEWPORT	20,189,849	0.03421%
91631	TOWN OF BEAUFORT	37,588,732	0.06369%
91633	BEAUFORT HOUSING AUTHORITY	2,127,218	0.00360%
91641	TOWN OF PINE KNOLL SHORES	19,060,450	0.03229%
91651	TOWN OF EMERALD ISLE	33,193,775	0.05624%
91661	TOWN OF INDIAN BEACH	12,174,707	0.02063%
91671	TOWN OF CAPE CARTERET	5,944,088	0.01007%
91681	TOWN OF ATLANTIC BEACH	26,465,902	0.04484%
91691	TOWN OF CEDAR POINT	2,072,042	0.00351%
91701	CASWELL COUNTY	71,300,218	0.12080%
91704	CASWELL COUNTY ABC BOARD	1,051,481	0.00178%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	12,053,440	0.02042%
91719	TOWN OF YANCEYVILLE	2,193,090	0.00372%
91801	CATAWBA COUNTY	458,159,062	0.77626%
91804	CATAWBA COUNTY ABC BOARD	10,919,201	0.01850%
91811	CITY OF HICKORY	239,769,624	0.40624%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	2,918,418	0.00494%
91813	HICKORY PUBLIC HOUSING AUTHORITY	4,004,434	0.00678%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	27,708,194	0.04695%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	14,262,776	0.02417%
91821	CITY OF CLAREMONT	9,914,623	0.01680%
91831	TOWN OF MAIDEN	25,787,790	0.04369%
91841	THE TOWN OF LONGVIEW	16,741,660	0.02837%
91851	TOWN OF CONOVER	36,789,347	0.06233%
91861	TOWN OF BROOKFORD	358,895	0.00061%
91871	CITY OF NEWTON	73,813,484	0.12506%
91881	TOWN OF CATAWBA	1,426,106	0.00242%
91901	CHATHAM COUNTY	216,010,654	0.36599%
91903	CHATHAM COUNTY HOUSING AUTHORITY	350,651	0.00059%
91904	CHATHAM COUNTY ABC BOARD	4,761,495	0.00807%
91908	GOLDSTON-GULF SANITARY DISTRICT	841,714	0.00143%
91911	TOWN OF SILER CITY	36,930,970	0.06257%
91917	SILER CITY ABC BOARD	852,071	0.00144%
91921	TOWN OF PITTSBORO	24,293,323	0.04116%
92001	CHEROKEE COUNTY	112,962,146	0.19139%
92005	NANTAHALA REGIONAL LIBRARY	1,905,400	0.00323%
92011	TOWN OF MURPHY	12,149,636	0.02059%
92017	MURPHY ABC BOARD	1,921,922	0.00326%
92021	TOWN OF ANDREWS	6,358,658	0.01077%
92101	CHOWAN COUNTY	45,877,720	0.07773%
92104	CHOWAN COUNTY ABC BOARD	457,493	0.00078%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	11,746,360	0.01990%
92111	TOWN OF EDENTON	31,363,042	0.05314%
92113	THE NEW EDENTON HOUSING AUTHORITY	956,040	0.00162%
92201	CLAY COUNTY	64,820,556	0.10983%
92214	CLAY COUNTY ABC BOARD	1,646,339	0.00279%
92301	CLEVELAND COUNTY	317,193,622	0.53742%
92302	CLEVELAND COUNTY WATER	15,389,004	0.02607%
92311	CITY OF SHELBY	125,203,948	0.21213%
92317	SHELBY ABC BOARD	1,968,707	0.00334%
92321	CITY OF KINGS MOUNTAIN	71,853,914	0.12174%
92327	KINGS MOUNTAIN ABC BOARD	393,781	0.00067%
92331	TOWN OF BOILING SPRINGS	9,721,020	0.01647%

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

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
92341	TOWN OF LAWNSDALE	420,190	0.00071%
92351	TOWN OF GROVER	1,774,813	0.00301%
92401	COLUMBUS COUNTY	156,468,231	0.26510%
92403	WHITEVILLE HOUSING AUTHORITY	633,127	0.00107%
92411	CITY OF WHITEVILLE	23,648,927	0.04007%
92417	WHITEVILLE ABC BOARD	463,902	0.00079%
92421	TOWN OF BRUNSWICK	500,976	0.00085%
92427	LAKE WACCAMAW ABC BOARD	86,085	0.00015%
92431	TOWN OF FAIR BLUFF	1,175,216	0.00199%
92441	TOWN OF CHADBOURN	6,427,719	0.01089%
92444	WEST COLUMBUS ABC BOARD	599,773	0.00102%
92451	TOWN OF TABOR CITY	6,604,197	0.01119%
92461	TOWN OF LAKE WACCAMAW	5,722,445	0.00970%
92501	CRAVEN COUNTY	235,965,254	0.39980%
92502	FIRST CRAVEN SANITARY DISTRICT	1,368,744	0.00232%
92504	CRAVEN COUNTY ABC BOARD	5,545,642	0.00940%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	6,511,046	0.01103%
92506	COASTAL CAROLINA REGIONAL AIRPORT	3,715,511	0.00630%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	5,706,411	0.00967%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	17,062,329	0.02891%
92511	CITY OF NEW BERN	192,874,933	0.32679%
92513	TRILLIUM HEALTH RESOURCES	266,489,231	0.45151%
92521	TOWN OF TRENT WOODS	4,446,773	0.00753%
92531	CITY OF HAVELOCK	46,798,359	0.07929%
92541	TOWN OF RIVER BEND	8,552,695	0.01449%
92551	TOWN OF VANCEBORO	3,669,546	0.00622%
92561	TOWN OF BRIDGETON	716,393	0.00121%
92571	TOWN OF COVE CITY	482,355	0.00082%
92601	CUMBERLAND COUNTY	724,145,451	1.22692%
92602	WESTAREA VOLUNTEER FIRE DEPT	335,299	0.00057%
92604	CUMBERLAND CO ABC BOARD	19,008,418	0.03221%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	9,222,584	0.01563%
92611	CITY OF FAYETTEVILLE	659,919,465	1.11810%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	12,384,671	0.02098%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	358,320,134	0.60710%
92621	TOWN OF STEDMAN	1,566,977	0.00265%
92631	TOWN OF HOPE MILLS	52,530,691	0.08900%
92641	TOWN OF WADE	530,061	0.00090%
92651	TOWN OF LINDEN	302,014	0.00051%
92661	TOWN OF SPRING LAKE	25,973,207	0.04401%
92671	TOWN OF FALCON	136,529	0.00023%
92681	TOWN OF EASTOVER	517,990	0.00088%
92701	CURRITUCK COUNTY	182,980,523	0.31002%
92704	CURRITUCK CO ABC BOARD	2,437,708	0.00413%
92801	DARE COUNTY	329,770,898	0.55873%
92802	DARE COUNTY TOURISM BOARD	6,056,228	0.01026%
92804	DARE COUNTY ABC BOARD	8,943,023	0.01515%
92811	TOWN OF NAGS HEAD	56,992,865	0.09656%
92821	TOWN OF KILL DEVIL HILLS	59,898,464	0.10149%
92831	TOWN OF MANTEO	15,489,042	0.02624%
92841	TOWN OF SOUTHERN SHORES	14,706,676	0.02492%
92851	TOWN OF KITTY HAWK	23,544,262	0.03989%
92861	TOWN OF DUCK	24,818,828	0.04205%
92901	DAVIDSON COUNTY	315,303,110	0.53422%

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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
92911	CITY OF THOMASVILLE	109,330,809	0.18524%
92913	THOMASVILLE HOUSING AUTHORITY	1,258,953	0.00213%
92914	THOMASVILLE ABC BOARD	2,219,459	0.00376%
92917	LEXINGTON ABC BOARD	1,908,509	0.00323%
92921	TOWN OF DENTON	4,391,071	0.00744%
92931	CITY OF LEXINGTON	133,408,750	0.22604%
92941	TOWN OF MIDWAY	254,903	0.00043%
93001	DAVIE COUNTY	148,283,565	0.25124%
93009	DAVIE SOIL AND WATER CONSERVATION DIST	307,862	0.00052%
93011	TOWN OF MOCKSVILLE	9,996,321	0.01694%
93021	TOWN OF BERMUDA RUN	1,531,359	0.00259%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	1,384,129	0.00235%
93031	TOWN OF COOLEEMEE	774,169	0.00131%
93101	DUPLIN COUNTY	174,222,418	0.29519%
93108	EASTPOINTE HUMAN SERVICES	155,717,880	0.26383%
93111	TOWN OF BEULAVILLE	3,791,900	0.00642%
93121	TOWN OF KENANSVILLE	2,898,282	0.00491%
93127	KENANSVILLE ABC BOARD	208,396	0.00035%
93131	TOWN OF WARSAW	10,320,550	0.01749%
93137	WARSAW ABC BOARD	373,670	0.00063%
93141	TOWN OF FAISON	2,178,862	0.00369%
93151	TOWN OF WALLACE	22,457,810	0.03805%
93157	WALLACE ABC BD	1,211,733	0.00205%
93161	TOWN OF ROSE HILL	4,808,491	0.00815%
93171	TOWN OF CALYPSO	452,412	0.00077%
93181	TOWN OF TEACHEY	886,154	0.00150%
93191	TOWN OF MAGNOLIA	1,828,843	0.00310%
93201	DURHAM COUNTY	877,773,736	1.48722%
93204	DURHAM COUNTY ABC BOARD	17,013,814	0.02883%
93209	ALLIANCE HEALTH	410,240,768	0.69507%
93211	CITY OF DURHAM	1,302,747,054	2.20725%
93212	DURHAM CONVENTION AND VISITORS BUREAU	11,842,665	0.02007%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	19,073,007	0.03232%
93301	EDGECOMBE COUNTY	138,042,351	0.23389%
93304	EDGECOMBE COUNTY ABC BOARD	1,974,666	0.00335%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	1,708,336	0.00289%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	10,355,156	0.01754%
93311	TOWN OF TARBORO	71,931,498	0.12187%
93317	TARBORO REDEVELOPMENT COMMISSION	2,323,898	0.00394%
93321	CITY OF ROCKY MOUNT	365,003,961	0.61843%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	3,105,593	0.00526%
93331	TOWN OF PINETOPS	6,007,445	0.01018%
93333	ROCKY MOUNT HOUSING AUTHORITY	11,095,976	0.01880%
93341	TOWN OF MACCLESFIELD	1,318,023	0.00223%
93351	TOWN OF PRINCEVILLE	1,890,457	0.00320%
93401	FORSYTH COUNTY	782,208,570	1.32530%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	35,362,344	0.05991%
93411	CITY OF WINSTON-SALEM	960,154,426	1.62679%
93413	WINSTON-SALEM HOUSING AUTHORITY	40,795,284	0.06912%
93417	TRIAD MUNICIPAL ABC BOARD	16,967,664	0.02875%
93421	TOWN OF KERNERSVILLE	112,335,832	0.19033%
93431	TOWN OF RURAL HALL	7,615,753	0.01290%
93441	VILLAGE OF CLEMMONS	10,561,748	0.01789%
93442	CLEMMONS FIRE DEPARTMENT	9,049,781	0.01533%



**Local Governmental Employees' Retirement System  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
93451	TOWN OF LEWISVILLE	4,523,830	0.00766%
93461	TOWN OF WALKERTOWN	915,356	0.00155%
93471	VILLAGE OF TOBACCOVILLE	656,688	0.00111%
93501	FRANKLIN COUNTY	212,431,747	0.35992%
93511	TOWN OF FRANKLINTON	7,508,373	0.01272%
93517	FRANKLINTON ABC BOARD	595,275	0.00101%
93521	TOWN OF LOUISBURG	25,992,337	0.04404%
93527	LOUISBURG ABC BOARD	871,819	0.00148%
93531	TOWN OF BUNN	1,591,832	0.00270%
93537	ABC BOARD - TOWN OF BUNN	610,226	0.00103%
93541	TOWN OF YOUNGSVILLE	11,813,546	0.02002%
93601	GASTON COUNTY	667,503,421	1.13095%
93602	TOWN OF STANLEY	10,498,247	0.01779%
93604	CRAMERTON ABC BOARD	1,102,058	0.00187%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	287,646,880	0.48736%
93610	TOWN OF MCADENVILLE	913,704	0.00155%
93611	CITY OF GASTONIA	386,518,074	0.65488%
93617	GASTONIA ABC BOARD	5,664,104	0.00960%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	443,130	0.00075%
93621	CITY OF BELMONT	74,211,088	0.12574%
93623	BELMONT HOUSING AUTHORITY	601,928	0.00102%
93631	TOWN OF CRAMERTON	16,110,969	0.02730%
93641	CITY OF CHERRYVILLE	24,365,704	0.04128%
93647	CHERRYVILLE ABC BOARD	258,872	0.00044%
93651	TOWN OF DALLAS	26,250,959	0.04448%
93661	CITY OF LOWELL	9,177,787	0.01555%
93671	BESSEMER CITY	20,466,578	0.03468%
93681	TOWN OF RANLO	11,578,037	0.01962%
93691	CITY OF MOUNT HOLLY	63,356,804	0.10735%
93701	GATES COUNTY	25,664,904	0.04348%
93704	GATES COUNTY ABC BOARD	82,537	0.00014%
93801	GRAHAM COUNTY	40,827,861	0.06917%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	7,434,422	0.01260%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	7,886,991	0.01336%
93821	TOWN OF ROBBINSVILLE	3,697,331	0.00626%
93901	GRANVILLE COUNTY	119,892,980	0.20314%
93904	GRANVILLE COUNTY ABC BOARD	1,860,637	0.00315%
93906	GRANVILLE COUNTY HOSPITAL	200,993,484	0.34054%
93908	GRANVILLE-VANCE PUBLIC HEALTH	37,373,697	0.06332%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	19,474,794	0.03300%
93911	CITY OF OXFORD	31,776,877	0.05384%
93913	OXFORD HOUSING AUTHORITY	2,654,867	0.00450%
93914	TOWN OF STOVALL	289,720	0.00049%
93921	CITY OF CREEDMOOR	17,495,402	0.02964%
93931	TOWN OF BUTNER	31,577,858	0.05350%
94001	GREENE COUNTY	57,008,510	0.09659%
94002	MAURY SANITARY LAND DISTRICT	210,686	0.00036%
94004	GREENE COUNTY ABC BOARD	564,563	0.00096%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	389,498	0.00066%
94011	TOWN OF HOOKERTON	1,879,290	0.00318%
94021	TOWN OF SNOW HILL	4,577,866	0.00776%
94031	TOWN OF WALSTONBURG	276,106	0.00047%
94101	GUILFORD COUNTY	1,082,623,943	1.83430%
94102	GUIL-RAND FIRE DEPARTMENT	23,096,781	0.03913%



**Local Governmental Employees' Retirement System  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	24,629,035	0.04173%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	6,679,551	0.01132%
94111	CITY OF GREENSBORO	1,379,814,077	2.33783%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	7,344,836	0.01244%
94117	GREENSBORO ABC BD	24,686,994	0.04183%
94118	GUILFORD FIRE DISTRICT # 13 INC	9,148,181	0.01550%
94121	CITY OF HIGH POINT	606,782,737	1.02808%
94127	HIGH POINT ABC BD	11,440,661	0.01938%
94131	TOWN OF JAMESTOWN	14,221,475	0.02410%
94151	TOWN OF GIBSONVILLE	30,461,924	0.05161%
94157	GIBSONVILLE ABC BOARD	1,044,899	0.00177%
94161	TOWN OF OAK RIDGE	3,157,914	0.00535%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	5,279,220	0.00894%
94171	TOWN OF SUMMERFIELD	3,829,823	0.00649%
94172	SUMMERFIELD FIRE DISTRICT	18,669,828	0.03163%
94201	HALIFAX COUNTY	170,284,419	0.28851%
94204	HALIFAX COUNTY ABC BOARD	2,695,890	0.00457%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	854,037	0.00145%
94209	ROANOKE RAPIDS SANITARY DISTRICT	16,117,505	0.02731%
94211	TOWN OF ENFIELD	7,937,306	0.01345%
94221	CITY OF ROANOKE RAPIDS	50,447,444	0.08547%
94231	TOWN OF WELDON	8,224,550	0.01393%
94241	TOWN OF SCOTLAND NECK	8,794,675	0.01490%
94251	TOWN OF HOBGOOD	1,490,590	0.00253%
94261	TOWN OF LITTLETON	2,199,764	0.00373%
94301	HARNETT COUNTY	330,474,558	0.55992%
94311	CITY OF DUNN	48,735,630	0.08257%
94313	DUNN HOUSING AUTHORITY	1,180,141	0.00200%
94317	DUNN ABC BOARD	1,055,238	0.00179%
94321	TOWN OF LILLINGTON	17,803,078	0.03016%
94331	TOWN OF ERWIN	9,200,408	0.01559%
94341	TOWN OF COATS	6,281,855	0.01064%
94347	TOWN OF ANGIER ABC BOARD	806,248	0.00137%
94351	TOWN OF ANGIER	19,238,948	0.03260%
94401	HAYWOOD COUNTY	210,314,751	0.35634%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,581,311	0.00437%
94408	JUNALUSKA SANITARY DISTRICT	3,848,933	0.00652%
94411	TOWN OF WAYNESVILLE	65,104,931	0.11031%
94412	WAYNESVILLE ABC BOARD	1,563,589	0.00265%
94421	TOWN OF MAGGIE VALLEY	9,912,310	0.01679%
94427	MAGGIE VALLEY ABC BOARD	1,605,672	0.00272%
94428	MAGGIE VALLEY SANITARY DISTRICT	4,144,342	0.00702%
94431	TOWN OF CANTON	21,819,254	0.03697%
94437	CANTON ABC BOARD	939,692	0.00159%
94501	HENDERSON COUNTY	353,129,281	0.59831%
94511	CITY OF HENDERSONVILLE	137,176,373	0.23242%
94517	LAUREL PARK ABC BOARD	4,938,496	0.00837%
94521	TOWN OF LAUREL PARK	7,459,062	0.01264%
94527	LAUREL PARK ABC BOARD	441,490	0.00075%
94531	THE VILLAGE OF FLAT ROCK	1,299,600	0.00220%
94532	BLUE RIDGE FIRE DEPARTMENT	6,687,937	0.01133%
94541	TOWN OF FLETCHER	16,410,117	0.02780%
94547	FLETCHER ABC BOARD	1,019,972	0.00173%
94551	TOWN OF MILLS RIVER	3,818,851	0.00647%

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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
94601	HERTFORD COUNTY	54,155,538	0.09176%
94604	HERTFORD COUNTY ABC BOARD	1,417,334	0.00240%
94611	TOWN OF AHOSKIE	18,791,579	0.03184%
94621	TOWN OF MURFREESBORO	6,198,627	0.01050%
94631	TOWN OF WINTON	1,911,737	0.00324%
94641	TOWN OF COFIELD	1,347,006	0.00228%
94701	HOKE COUNTY	140,973,810	0.23885%
94704	HOKE COUNTY ABC BOARD	1,222,139	0.00207%
94711	TOWN OF RAEFORD	20,427,405	0.03461%
94801	HYDE COUNTY	38,850,372	0.06582%
94804	HYDE COUNTY ABC BOARD	374,517	0.00063%
94812	OCRACOKE SANITARY DISTRICT	1,400,477	0.00237%
94901	IREDELL COUNTY	456,695,134	0.77378%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	3,628,075	0.00615%
94911	CITY OF STATESVILLE	182,886,262	0.30987%
94917	STATESVILLE ABC BOARD	2,112,604	0.00358%
94921	CITY OF MOORESVILLE	243,790,572	0.41306%
94923	MOORESVILLE HOUSING AUTHORITY	1,864,810	0.00316%
94927	MOORESVILLE ABC BOARD	2,328,148	0.00394%
94931	TOWN OF TROUTMAN	15,461,477	0.02620%
94937	TOWN OF TROUTMAN ABC BOARD	497,630	0.00084%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	370,130	0.00063%
94947	VALDESE ABC BOARD	218,621	0.00037%
95001	JACKSON COUNTY	129,254,637	0.21900%
95002	TUCKASEEGEE WATER AUTHORITY	10,207,666	0.01729%
95005	FONTANA REGIONAL LIBRARY	11,040,701	0.01871%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	6,468,962	0.01096%
95009	VAYA HEALTH	253,412,484	0.42936%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,382,686	0.00234%
95011	TOWN OF SYLVA	11,229,920	0.01903%
95017	JACKSON COUNTY ABC BOARD	2,350,830	0.00398%
95101	JOHNSTON COUNTY	545,506,851	0.92426%
95103	BENSON HOUSING AUTHORITY	3,021,532	0.00512%
95104	JOHNSTON COUNTY ABC BOARD	9,471,534	0.01605%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	4,064,689	0.00689%
95106	TOWN OF ARCHER LODGE	943,699	0.00160%
95110	JOHNSTON HEALTH CENTER	135,461,592	0.22951%
95111	TOWN OF SMITHFIELD	58,529,363	0.09917%
95113	SMITHFIELD HOUSING AUTHORITY	3,546,987	0.00601%
95121	TOWN OF SELMA	29,488,752	0.04996%
95122	TOWN OF MICRO	1,216,737	0.00206%
95123	SELMA HOUSING AUTHORITY	3,061,895	0.00519%
95131	TOWN OF CLAYTON	118,602,490	0.20095%
95141	TOWN OF BENSON	26,193,682	0.04438%
95151	TOWN OF FOUR OAKS	7,557,981	0.01281%
95161	TOWN OF PINE LEVEL	4,536,535	0.00769%
95171	TOWN OF KENLY	7,179,361	0.01216%
95181	TOWN OF PRINCETON	4,580,947	0.00776%
95191	TOWN OF WILSON'S MILLS	5,684,889	0.00963%
95201	JONES COUNTY	43,848,803	0.07429%
95204	JONES COUNTY ABC BOARD	180,449	0.00031%
95211	TOWN OF POLLOCKSVILLE	96,326	0.00016%
95221	TOWN OF MAYSVILLE	2,718,947	0.00461%
95301	LEE COUNTY	140,765,425	0.23850%

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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
95311	CITY OF SANFORD	139,595,503	0.23652%
95317	SANFORD ABC BOARD	2,681,651	0.00454%
95321	TOWN OF BROADWAY	2,821,262	0.00478%
95401	LENOIR COUNTY	143,131,302	0.24251%
95404	LENOIR COUNTY ABC BOARD	2,153,263	0.00365%
95405	NEUSE REGIONAL LIBRARY	2,786,703	0.00472%
95411	CITY OF KINSTON	114,006,123	0.19316%
95413	HOUSING AUTH FOR THE CTY OF KINSTON	15,276,855	0.02588%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	4,256,707	0.00721%
95421	TOWN OF PINK HILL	2,372,711	0.00402%
95431	TOWN OF LAGRANGE	9,476,625	0.01606%
95501	LINCOLN COUNTY	325,177,046	0.55095%
95504	LINCOLN COUNTY ABC BOARD	1,884,228	0.00319%
95511	CITY OF LINCOLNTON	66,416,974	0.11253%
95513	LINCOLNTON HOUSING AUTHORITY	3,125,290	0.00530%
95517	TOWN OF LINCOLNTON ABC BOARD	984,449	0.00167%
95601	MACON COUNTY	130,532,252	0.22116%
95611	TOWN OF FRANKLIN	19,381,791	0.03284%
95617	HIGHLANDS ABC BOARD	1,077,800	0.00183%
95621	TOWN OF HIGHLANDS	26,991,212	0.04573%
95701	MADISON COUNTY	70,757,436	0.11988%
95711	TOWN OF MARS HILL	9,749,942	0.01652%
95721	TOWN OF MARSHALL	3,256,480	0.00552%
95733	HOT SPRINGS HOUSING AUTHORITY	757,753	0.00128%
95801	MARTIN COUNTY	53,325,955	0.09035%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	403,573	0.00068%
95804	MARTIN COUNTY ABC BOARD	1,563,660	0.00265%
95811	TOWN OF WILLIAMSTON	30,488,507	0.05166%
95813	WILLIAMSTON HOUSING AUTHORITY	2,268,410	0.00384%
95821	TOWN OF OAK CITY	485,425	0.00082%
95831	TOWN OF HAMILTON	1,128,498	0.00191%
95841	TOWN OF JAMESVILLE	1,255,295	0.00213%
95851	TOWN OF ROBERSONVILLE	5,381,557	0.00912%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,539,250	0.00261%
95901	MCDOWELL COUNTY	133,029,486	0.22539%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,461,649	0.00587%
95911	TOWN OF MARION	35,816,327	0.06068%
95917	MARION ABC BOARD	1,810,012	0.00307%
95921	TOWN OF OLD FORT	2,665,028	0.00452%
96001	MECKLENBURG COUNTY	2,620,993,463	4.44075%
96003	CHARLOTTE HOUSING AUTHORITY	118,798,413	0.20128%
96004	MECKLENBURG COUNTY ABC BOARD	64,371,071	0.10906%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	151,133,009	0.25607%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	328,401,294	0.55641%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	22,361,439	0.03789%
96011	CITY OF CHARLOTTE	3,816,157,595	6.46573%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	126,651,681	0.21459%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,297,179	0.00389%
96021	TOWN OF PINEVILLE	46,306,011	0.07846%
96031	TOWN OF MINT HILL	49,251,330	0.08345%
96041	TOWN OF HUNTERSVILLE	116,423,687	0.19726%
96051	TOWN OF CORNELIUS	58,261,075	0.09871%
96061	TOWN OF STALLINGS	20,522,610	0.03477%
96071	TOWN OF MATTHEWS	78,964,850	0.13379%



**Local Governmental Employees' Retirement System  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
96081	TOWN OF DAVIDSON	38,836,777	0.06580%
96101	MITCHELL COUNTY	41,128,085	0.06968%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	376,140	0.00064%
96111	TOWN OF SPRUCE PINE	10,102,703	0.01712%
96121	TOWN OF BAKERSVILLE	916,063	0.00155%
96201	MONTGOMERY COUNTY	66,579,688	0.11281%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	879,616	0.00149%
96211	TOWN OF STAR	1,115,327	0.00189%
96221	TOWN OF TROY	11,395,458	0.01931%
96231	TOWN OF BISCOE	6,771,912	0.01147%
96241	TOWN OF CANDOR	3,442,600	0.00583%
96251	TOWN OF MOUNT GILEAD	5,884,389	0.00997%
96301	MOORE COUNTY	272,586,500	0.46184%
96302	TOWN OF TAYLORTOWN	1,793,761	0.00304%
96304	MOORE COUNTY ABC BOARD	2,975,958	0.00504%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,276,538	0.00386%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,588,607	0.00439%
96311	TOWN OF SOUTHERN PINES	80,031,709	0.13560%
96312	TOWN OF CAMERON	791,638	0.00134%
96318	SANDHILLS CENTER	152,538,917	0.25845%
96321	TOWN OF VASS	2,659,914	0.00451%
96331	TOWN OF ABERDEEN	40,705,868	0.06897%
96341	TOWN OF ROBBINS	5,021,901	0.00851%
96351	VILLAGE OF PINEHURST	64,140,948	0.10867%
96361	TOWN OF PINEBLUFF	3,659,584	0.00620%
96371	VILLAGE OF WHISPERING PINES	9,110,741	0.01544%
96381	FOX FIRE VILLAGE	1,830,781	0.00310%
96391	TOWN OF CARTHAGE	10,872,435	0.01842%
96401	NASH COUNTY	248,817,220	0.42157%
96404	NASH COUNTY ABC BOARD	6,459,779	0.01094%
96405	BRASWELL MEMORIAL LIBRARY	7,265,722	0.01231%
96411	TOWN OF SPRING HOPE	3,271,207	0.00554%
96421	TOWN OF NASHVILLE	24,956,516	0.04228%
96431	TOWN OF MIDDLESEX	2,729,079	0.00462%
96441	TOWN OF WHITAKERS	1,827,805	0.00310%
96451	TOWN OF BAILEY	658,442	0.00112%
96461	TOWN OF SHARPSBURG	9,014,758	0.01527%
96501	NEW HANOVER COUNTY	856,977,338	1.45198%
96502	NEW HANOVER AIRPORT AUTHORITY	19,685,221	0.03335%
96503	WILMINGTON HOUSING AUTHORITY	17,216,813	0.02917%
96504	NEW HANOVER COUNTY ABC BOARD	20,732,424	0.03513%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	141,299,874	0.23941%
96508	LOWER CAPE FEAR WATER & SEWER AUTH	754,034	0.00128%
96511	TOWN OF WRIGHTSVILLE BEACH	33,382,230	0.05656%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	8,464,757	0.01434%
96521	TOWN OF CAROLINA BEACH	56,799,259	0.09624%
96531	CITY OF WILMINGTON	485,063,616	0.82185%
96541	TOWN OF KURE BEACH	25,028,443	0.04241%
96601	NORTHAMPTON COUNTY	90,422,951	0.15320%
96604	NORTHAMPTON COUNTY ABC BOARD	299,641	0.00051%
96611	TOWN OF RICH SQUARE	598,126	0.00101%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTH	2,068,522	0.00350%
96621	TOWN OF WOODLAND	1,443,191	0.00245%
96631	TOWN OF GARYSBURG	1,508,486	0.00256%

**Local Governmental Employees' Retirement System  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
96641	TOWN OF CONWAY	2,043,155	0.00346%
96651	TOWN OF GASTON	1,179,889	0.00200%
96661	TOWN OF JACKSON	1,319,570	0.00224%
96671	TOWN OF SEVERN	562,210	0.00095%
96681	TOWN OF SEABOARD	991,426	0.00168%
96701	ONSLOW COUNTY	473,350,059	0.80200%
96704	ONSLOW COUNTY ABC BOARD	15,110,293	0.02560%
96708	ONSLOW WATER & SEWER AUTHORITY	45,661,784	0.07736%
96711	CITY OF JACKSONVILLE	217,081,135	0.36780%
96721	TOWN OF SWANSBORO	15,512,825	0.02628%
96722	TOWN OF SWEPSONVILLE	1,081,494	0.00183%
96731	TOWN OF HOLLY RIDGE	13,767,280	0.02333%
96741	TOWN OF RICHLANDS	4,638,108	0.00786%
96751	TOWN OF NORTH TOPSAIL BEACH	19,508,736	0.03305%
96801	ORANGE COUNTY	408,914,335	0.69283%
96804	ORANGE COUNTY ABC BOARD	14,789,331	0.02506%
96808	ORANGE WATER AND SEWER AUTHORITY	72,148,621	0.12224%
96811	TOWN OF CHAPEL HILL	315,547,994	0.53463%
96821	TOWN OF CARRBORO	69,520,830	0.11779%
96831	TOWN OF HILLSBOROUGH	49,264,160	0.08347%
96901	PAMLICO COUNTY	46,394,361	0.07861%
96911	TOWN OF BAYBORO	195,610	0.00033%
96912	TOWN OF ORIENTAL	4,195,035	0.00711%
96918	BAY RIVER METRO SEWERAGE DISTRICT	2,623,795	0.00445%
97001	PASQUOTANK COUNTY	86,801,058	0.14707%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	23,225,395	0.03935%
97004	PASQUOTANK CO ABC BOARD	970,511	0.00164%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,814,313	0.00307%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	20,721,896	0.03511%
97011	ELIZABETH CITY	111,903,777	0.18960%
97012	ELIZABETH CITY-PASQUOTANK CO AIRPORT AUTH	1,500,486	0.00254%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	1,390,138	0.00236%
97015	PASQUOTANK-CAMDEN LIBRARY	2,738,107	0.00464%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	531,237	0.00090%
97101	PENDER COUNTY	178,878,926	0.30308%
97104	PENDER COUNTY ABC BOARD	3,782,488	0.00641%
97111	TOWN OF BURGAW	20,786,071	0.03522%
97121	TOWN OF TOPSAIL BEACH	10,774,968	0.01826%
97131	TOWN OF SURF CITY	42,704,653	0.07235%
97201	PERQUIMANS COUNTY	39,067,355	0.06619%
97211	TOWN OF HERTFORD	5,413,214	0.00917%
97213	HERTFORD HOUSING AUTHORITY	2,070,762	0.00351%
97217	TOWN OF HERTFORD ABC BOARD	478,955	0.00081%
97221	TOWN OF WINFALL	164,850	0.00028%
97301	PERSON COUNTY	133,631,200	0.22641%
97302	ROXBORO HOUSING AUTHORITY	2,783,621	0.00472%
97304	PERSON COUNTY ABC BOARD	1,289,244	0.00218%
97311	CITY OF ROXBORO	47,114,961	0.07983%
97401	PITT COUNTY	413,748,532	0.70102%
97402	PITT-GREENVILLE CONVENTION AND VISITORS	2,857,526	0.00484%
97404	PITT COUNTY ABC BOARD	15,797,773	0.02677%
97405	SHEPPARD MEMORIAL LIBRARY	5,685,814	0.00963%
97408	CONTENNEA METROPOLITAN SEWERAGE DIST	2,211,710	0.00375%
97411	CITY OF GREENVILLE	348,266,265	0.59007%

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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
97412	GREENVILLE UTILITIES COMMISSION	247,982,027	0.42016%
97413	GREENVILLE HOUSING AUTHORITY	17,832,785	0.03021%
97421	TOWN OF FARMVILLE	24,658,384	0.04178%
97423	FARMVILLE HOUSING AUTHORITY	1,851,480	0.00314%
97431	TOWN OF GRIFTON	5,037,539	0.00854%
97441	TOWN OF BETHEL	1,649,915	0.00280%
97451	TOWN OF WINTERVILLE	36,951,835	0.06261%
97461	TOWN OF AYDEN	30,535,292	0.05174%
97471	TOWN OF GRIMESLAND	1,512,991	0.00256%
97481	VILLAGE OF SIMPSON	134,743	0.00023%
97501	POLK COUNTY	72,309,062	0.12251%
97511	TOWN OF TRYON	14,182,167	0.02403%
97517	TRYON ABC BOARD	286,639	0.00049%
97521	TOWN OF COLUMBUS	7,701,781	0.01305%
97527	COLUMBUS ABC BOARD	132,864	0.00023%
97531	CITY OF SALUDA	3,490,958	0.00591%
97601	RANDOLPH COUNTY	328,160,430	0.55600%
97607	ASHEBORO ABC BOARD	1,720,042	0.00291%
97611	CITY OF ASHEBORO	140,740,900	0.23846%
97613	ASHEBORO HOUSING AUTHORITY	4,906,554	0.00831%
97621	CITY OF RANDLEMAN	22,875,140	0.03876%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,516,293	0.00257%
97627	CITY OF RANDLEMAN ABC BOARD	155,868	0.00026%
97631	TOWN OF LIBERTY	12,052,804	0.02042%
97637	LIBERTY ABC BOARD	221,383	0.00038%
97641	TOWN OF RAMSEUR	6,437,782	0.01091%
97651	CITY OF ARCHDALE	31,711,846	0.05373%
97661	CITY OF TRINITY	2,757,478	0.00467%
97701	RICHMOND COUNTY	138,492,009	0.23465%
97705	SANDHILL REGIONAL LIBRARY	1,550,430	0.00263%
97711	CITY OF ROCKINGHAM	45,749,857	0.07751%
97713	ROCKINGHAM HOUSING AUTHORITY	4,448,533	0.00754%
97717	HAMLET ABC BOARD	604,657	0.00102%
97721	CITY OF HAMLET	29,689,406	0.05030%
97727	CITY OF ROCKINGHAM ABC BOARD	1,247,773	0.00211%
97731	TOWN OF ELLERBE	1,881,252	0.00319%
97801	ROBESON COUNTY	367,330,805	0.62237%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	8,380,867	0.01420%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,486,615	0.00760%
97805	ROBESON COUNTY PUBLIC LIBRARY	4,765,507	0.00807%
97811	CITY OF LUMBERTON	127,965,781	0.21681%
97817	LUMBERTON ABC BOARD	1,341,401	0.00227%
97818	LUMBERTON AIRPORT COMMISSION	917,361	0.00155%
97821	TOWN OF FAIRMONT	8,636,484	0.01463%
97823	FAIRMONT HOUSING AUTHORITY	991,818	0.00168%
97831	TOWN OF ST PAULS	11,160,314	0.01891%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	851,885	0.00144%
97840	TOWN OF MAXTON	9,073,274	0.01537%
97841	TOWN OF PARKTON	795,781	0.00135%
97847	MAXTON ABC BOARD	120,059	0.00020%
97851	TOWN OF PEMBROKE	14,285,900	0.02420%
97853	PEMBROKE HOUSING AUTHORITY	4,767,772	0.00808%
97861	TOWN OF ROWLAND	3,073,539	0.00521%
97871	TOWN OF RED SPRINGS	18,706,792	0.03170%



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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
97877	RED SPRINGS ABC BOARD	592,117	0.00100%
97901	ROCKINGHAM COUNTY	213,491,955	0.36172%
97911	CITY OF REIDSVILLE	67,593,712	0.11452%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,949,128	0.00330%
97917	REIDSVILLE ABC BOARD	1,501,976	0.00254%
97921	TOWN OF MAYODAN	12,515,702	0.02121%
97931	TOWN OF STONEVILLE	3,433,618	0.00582%
97941	TOWN OF MADISON	12,661,062	0.02145%
97947	MADISON ABC BOARD	1,055,826	0.00179%
97948	MADISON-MAYODAN RECREATION COMM	1,202,971	0.00204%
97951	CITY OF EDEN	66,843,041	0.11325%
97957	EDEN ABC BOARD	765,440	0.00130%
98001	ROWAN COUNTY	324,098,647	0.54912%
98002	ROWAN CONVENTION & VISTORS BUREAU	575,734	0.00098%
98003	ROWAN COUNTY HOUSING AUTHORITY	5,242,335	0.00888%
98004	ROWAN COUNTY ABC BOARD	12,091,045	0.02049%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	403,778	0.00068%
98011	CITY OF SALISBURY	189,798,425	0.32158%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,459,811	0.01264%
98021	TOWN OF EAST SPENCER	3,334,303	0.00565%
98023	EAST SPENCER HOUSING AUTHORITY	388,631	0.00066%
98031	TOWN OF SPENCER	9,140,137	0.01549%
98041	TOWN OF CHINA GROVE	12,793,193	0.02168%
98051	TOWN OF LANDIS	20,028,737	0.03393%
98061	TOWN OF GRANITE QUARRY	7,820,272	0.01325%
98071	TOWN OF ROCKWELL	3,883,553	0.00658%
98081	TOWN OF FAITH	785,488	0.00133%
98091	TOWN OF CLEVELAND	3,305,511	0.00560%
98101	RUTHERFORD COUNTY	159,094,634	0.26955%
98102	BROAD RIVER WATER AUTHORITY	10,345,109	0.01753%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	29,358,007	0.04974%
98107	FOREST CITY ABC BOARD 168	1,155,972	0.00196%
98109	ISOTHERMAL PLANNING AND DEV COMM	9,326,520	0.01580%
98111	TOWN OF FOREST CITY	59,254,845	0.10040%
98113	FOREST CITY HOUSING AUTHORITY	1,548,497	0.00262%
98121	TOWN OF SPINDALE	12,002,131	0.02034%
98131	TOWN OF LAKE LURE	13,407,298	0.02272%
98141	TOWN OF RUTHERFORDTON	16,837,976	0.02853%
98147	TOWN OF RUTHERFORDTON ABC BRD	679,758	0.00115%
98161	TOWN OF ELLENBORO	421,806	0.00071%
98201	SAMPSON COUNTY	193,758,892	0.32829%
98205	J C HOLIDAY MEM LIBRARY	2,489,853	0.00422%
98211	CITY OF CLINTON	48,528,796	0.08222%
98218	CLINTON ABC BOARD	942,298	0.00160%
98221	TOWN OF SALEMBURG	1,427,799	0.00242%
98231	TOWN OF NEWTON GROVE	1,515,904	0.00257%
98237	ROSEBORO ABC BOARD	362,900	0.00061%
98241	TOWN OF GARLAND	487,819	0.00083%
98251	TOWN OF TURKEY	136,989	0.00023%
98261	TOWN OF ROSEBORO	1,647,606	0.00279%
98271	TOWN OF AUTRYVILLE	525,302	0.00089%
98301	SCOTLAND COUNTY	113,379,496	0.19210%
98304	SCOTLAND COUNTY ABC BOARD	1,139,682	0.00193%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	1,909,983	0.00324%

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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
98311	CITY OF LAURINBURG	55,150,266	0.09344%
98313	LAURINBURG HOUSING AUTHORITY	13,023,597	0.02207%
98321	TOWN OF WAGRAM	702,905	0.00119%
98331	TOWN OF GIBSON	375,493	0.00064%
98401	STANLY COUNTY	165,756,084	0.28084%
98404	LOCUST ABC BOARD	2,091,526	0.00354%
98411	CITY OF ALBEMARLE	108,591,917	0.18399%
98414	VILLAGE OF MISENHEIMER	2,219,871	0.00376%
98417	ALBEMARLE ABC BOARD	1,202,028	0.00204%
98421	TOWN OF NORWOOD	6,608,225	0.01120%
98427	NORWOOD ABC BOARD	364,681	0.00062%
98431	CITY OF LOCUST	15,138,474	0.02565%
98441	TOWN OF OAKBORO	7,157,569	0.01213%
98451	TOWN OF BADIN	3,011,357	0.00510%
98471	TOWN OF NEW LONDON	559,044	0.00095%
98481	TOWN OF STANFIELD	4,477,966	0.00759%
98501	STOKES COUNTY	122,596,074	0.20772%
98511	TOWN OF WALNUT COVE	4,089,497	0.00693%
98517	WALNUT COVE ABC BOARD	1,148,913	0.00195%
98521	CITY OF KING	37,886,494	0.06419%
98601	SURRY COUNTY	206,700,518	0.35021%
98604	YADKIN VALLEY ABC BOARD	1,027,796	0.00174%
98607	PILOT MOUNTAIN ABC BOARD	760,765	0.00129%
98608	YADKIN VALLEY SEWER AUTHORITY	3,768,648	0.00639%
98611	TOWN OF PILOT MOUNTAIN	7,680,640	0.01301%
98621	TOWN OF DOBSON	8,089,910	0.01371%
98627	DOBSON ABC BOARD	599,727	0.00102%
98631	CITY OF MOUNT AIRY	49,550,736	0.08395%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	1,267,470	0.00215%
98641	TOWN OF ELKIN	17,186,904	0.02912%
98701	SWAIN COUNTY	65,657,359	0.11124%
98711	TOWN OF BRYSON CITY	10,298,264	0.01745%
98717	BRYSON CITY ABC BOARD	1,255,054	0.00213%
98801	TRANSYLVANIA COUNTY	142,102,518	0.24077%
98811	CITY OF BREVARD	35,479,594	0.06011%
98817	BREVARD ABC BOARD	773,630	0.00131%
98901	TYRRELL COUNTY	15,449,358	0.02618%
98904	TYRRELL COUNTY ABC BOARD	170,733	0.00029%
98911	TOWN OF COLUMBIA	1,759,018	0.00298%
99001	UNION COUNTY	579,861,721	0.98246%
99011	CITY OF MONROE	226,575,313	0.38389%
99013	CITY OF MONROE HOUSING AUTHORITY	3,737,671	0.00633%
99014	INDIAN TRAIL ABC BOARD	1,115,329	0.00189%
99017	MONROE ABC BOARD	2,519,625	0.00427%
99021	TOWN OF MARSHVILLE	7,923,541	0.01342%
99022	TOWN OF MINERAL SPRINGS	422,217	0.00072%
99031	TOWN OF WINGATE	6,661,530	0.01129%
99041	TOWN OF WAXHAW	38,148,400	0.06464%
99047	WAXHAW ABC BOARD	980,015	0.00166%
99051	TOWN OF INDIAN TRAIL	22,754,814	0.03855%
99061	TOWN OF UNIONVILLE	272,594	0.00046%
99071	TOWN OF WEDDINGTON	614,963	0.00104%
99081	VILLAGE OF MARVIN	4,492,643	0.00761%
99091	VILLAGE OF WESLEY CHAPEL	464,610	0.00079%



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As of and For the Year Ended June 30, 2022**

**Schedule 1**

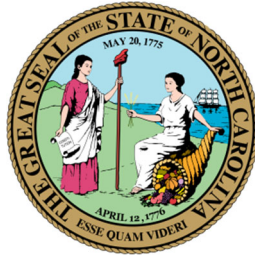
<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
99101	VANCE COUNTY	99,925,268	0.16930%
99104	VANCE COUNTY ABC BOARD	2,147,796	0.00364%
99109	KERR-TAR REGIONAL COUNCIL OF GOVTS	7,628,951	0.01293%
99110	KERR AREA TRANSPORTATION AUTHORITY	11,299,799	0.01915%
99111	CITY OF HENDERSON	77,470,852	0.13126%
99201	WAKE COUNTY	2,120,855,534	3.59337%
99202	TOWN OF HOLLY SPRINGS	181,992,659	0.30835%
99203	TOWN OF ROLESVILLE	24,223,754	0.04104%
99204	WAKE COUNTY ABC BOARD	71,114,278	0.12049%
99206	TOWN OF MORRISVILLE	121,612,147	0.20605%
99207	WAKE COUNTY HOUSING AUTHORITY	9,133,080	0.01547%
99208	BAYLEAF FIRE DEPARTMENT	17,215,687	0.02917%
99210	ELECTRICITIES OF NC	115,909,226	0.19639%
99211	CITY OF RALEIGH	2,056,662,205	3.48460%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	4,038,311	0.00684%
99213	CITY OF RALEIGH HOUSING AUTHORITY	34,483,085	0.05842%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	207,760,026	0.35201%
99219	LINCOLN-TON-LINCOLN COUNTY AIRPORT AUTHORITY	947,424	0.00161%
99221	TOWN OF CARY	698,090,381	1.18278%
99222	CENTENNIAL AUTHORITY	1,849,063	0.00313%
99231	TOWN OF WENDELL	29,994,926	0.05082%
99241	TOWN OF ZEBULON	33,627,798	0.05698%
99251	TOWN OF GARNER	107,384,462	0.18194%
99252	GARNER FIRE DEPT	42,367,048	0.07178%
99261	TOWN OF FUQUAY-VARINA	148,048,286	0.25084%
99271	TOWN OF APEX	297,268,318	0.50366%
99281	TOWN OF WAKE FOREST	217,015,206	0.36769%
99291	TOWN OF KNIGHTDALE	72,460,862	0.12277%
99301	WARREN COUNTY	83,503,543	0.14148%
99304	WARREN COUNTY ABC BOARD	388,730	0.00066%
99311	TOWN OF NORLINA	3,368,503	0.00571%
99321	TOWN OF WARRENTON	5,854,422	0.00992%
99401	WASHINGTON COUNTY	46,871,776	0.07942%
99404	WASHINGTON COUNTY ABC BOARD	425,110	0.00072%
99405	PETTIGREW REGIONAL LIBRARY	3,307,863	0.00560%
99411	TOWN OF PLYMOUTH	8,546,877	0.01448%
99413	PLYMOUTH HOUSING AUTHORITY	2,518,181	0.00427%
99421	TOWN OF ROPER	627,083	0.00106%
99431	TOWN OF CRESWELL	1,041,862	0.00177%
99501	WATAUGA COUNTY	100,789,339	0.17077%
99502	REGION D COUNCIL OF GOVERNMENTS	8,860,551	0.01501%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,068,402	0.00181%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,429,324	0.00242%
99511	TOWN OF BOONE	77,912,667	0.13201%
99521	TOWN OF BLOWING ROCK	30,667,397	0.05196%
99527	BLOWING ROCK ABC BD	620,413	0.00105%
99531	TOWN OF SEVEN DEVILS	5,453,300	0.00924%
99601	WAYNE COUNTY	296,898,654	0.50304%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,595,869	0.00609%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	9,639,723	0.01633%
99604	WAYNE COUNTY ABC BOARD	6,795,575	0.01151%
99609	SOUTHERN WAYNE SANITARY DISTRICT	2,065,345	0.00350%
99610	EASTERN WAYNE SANITARY DISTRICT	11,292,061	0.01913%
99611	CITY OF GOLDSBORO	162,558,516	0.27542%

**Local Governmental Employees' Retirement System  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2022**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
99613	HOUSING AUTHORITY OF GOLDSBORO	20,866,354	0.03535%
99621	TOWN OF MOUNT OLIVE	21,368,629	0.03620%
99623	MOUNT OLIVE HOUSING AUTHORITY	899,835	0.00152%
99624	WASHINGTON HOUSING AUTHORITY	4,615,423	0.00782%
99631	TOWN OF FREMONT	3,829,787	0.00649%
99651	TOWN OF PIKEVILLE	1,773,194	0.00300%
99661	VILLAGE OF WALNUT CREEK	2,108,721	0.00357%
99701	WILKES COUNTY	179,442,175	0.30403%
99705	APPALACHIAN REGIONAL LIBRARY	8,658,263	0.01467%
99711	TOWN OF NORTH WILKESBORO	22,076,683	0.03740%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,154,769	0.00196%
99721	TOWN OF WILKESBORO	36,544,879	0.06192%
99727	WILKESBORO ABC BOARD	1,366,861	0.00232%
99801	WILSON COUNTY	269,807,900	0.45714%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTH	195,614	0.00033%
99804	WILSON COUNTY ABC BOARD	6,034,706	0.01022%
99811	CITY OF WILSON	349,928,927	0.59289%
99812	WILSON ECONOMIC DEV COUNCIL	1,004,299	0.00170%
99818	CITY OF WILSON CEMETERY COMMISSION	2,336,162	0.00396%
99821	TOWN OF STANTONSBURG	5,787,799	0.00981%
99831	TOWN OF BLACK CREEK	2,187,742	0.00371%
99841	TOWN OF LUCAMA	3,506,572	0.00594%
99851	TOWN OF ELM CITY	978,627	0.00166%
99901	YADKIN COUNTY	89,247,305	0.15121%
99911	TOWN OF YADKINVILLE	13,961,160	0.02365%
99921	TOWN OF JONESVILLE	8,231,209	0.01395%
99931	TOWN OF EAST BEND	1,540,948	0.00261%
99941	TOWN OF BOONVILLE	3,337,882	0.00566%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	23,858,088	0.04042%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	63,126,576	0.10696%
<b>Total</b>		<b>\$ 59,021,246,304</b>	<b>100.00000%</b>

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



# **SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**As of and For the Year Ended June 30, 2022**

Employer Number	Employer	Net Pension Liability	Deferred Outflows of Resources				
			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	\$ 1,070,743	\$ 46,137	\$ 353,892	\$ 106,836	\$ -	\$ 506,865
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	746,361	32,160	246,680	74,470	9,460	362,770
72593	TOWN OF SEAGROVE	37,798	1,629	12,492	3,771	55	17,947
72657	TOWN OF SPARTA	235,248	10,137	77,752	23,472	12,124	123,485
90001	YANCEY COUNTY	6,066,228	261,388	2,004,952	605,273	238,964	3,110,577
90002	YANCEY SOIL AND WATER CONSERVATION	34,977	1,507	11,560	3,490	4,263	20,820
90011	TOWN OF BURNSVILLE	925,194	39,866	305,786	92,314	17,040	455,006
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	2,227,800	95,994	736,311	222,284	22,484	1,077,073
90096	ALBEMARLE REGIONAL HEALTH SERVICES	5,599,117	241,261	1,850,567	558,666	369,299	3,019,793
90098	TOE RIVER HEALTH DISTRICT	1,223,062	52,701	404,235	122,034	5,453	584,423
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	4,727,517	203,704	1,562,494	471,700	156,808	2,394,706
90101	ALAMANCE COUNTY	33,785,948	1,455,806	11,166,609	3,371,080	22,620	16,016,115
90111	CITY OF BURLINGTON	26,062,833	1,123,024	8,614,039	2,600,486	-	12,337,549
90114	CITY OF MEBANE	6,583,546	283,679	2,175,931	656,890	1,212,752	4,329,252
90117	ALAMANCE MUNICIPAL ABC BOARD	832,111	35,855	275,021	83,026	50,536	444,438
90121	CITY OF GRAHAM	5,894,164	253,974	1,948,083	588,105	16,003	2,806,165
90131	TOWN OF ELON	2,708,450	116,705	895,171	270,243	1,155	1,283,274
90141	TOWN OF HAW RIVER	750,874	32,354	248,172	74,920	6,694	362,140
90151	VILLAGE OF ALAMANCE	47,388	2,042	15,662	4,728	-	22,432
90161	TOWN OF GREEN LEVEL	68,825	2,966	22,748	6,867	-	32,581
90201	ALEXANDER COUNTY	7,076,607	304,925	2,338,893	706,087	38,187	3,388,092
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	1,061,717	45,748	350,908	105,936	14,870	517,462
90205	ALEXANDER COUNTY PUBLIC LIBRARY	188,988	8,143	62,462	18,857	2,866	92,328
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	2,159,539	93,053	713,750	215,474	75,438	1,097,715
90211	TOWN OF TAYLORSVILLE	759,336	32,719	250,969	75,765	30,932	390,385
90301	ALLEGHANY COUNTY	3,745,344	161,383	1,237,875	373,701	41,692	1,814,651
90305	NORTHWESTERN REGIONAL LIBRARY	878,934	37,872	290,497	87,698	43,062	459,129
90307	TOWN OF SPARTA ABC BOARD	14,104	608	4,661	1,407	1,004	7,680
90401	ANSON COUNTY	7,927,899	341,606	2,620,254	791,027	188,078	3,940,965
90411	TOWN OF WADESBORO	1,892,699	81,555	625,557	188,849	6,509	902,470
90413	WADESBORO HOUSING AUTHORITY	154,575	6,661	51,089	15,423	2,880	76,053
90417	WADESBORO ABC BOARD	49,645	2,139	16,408	4,953	7,650	31,150
90421	TOWN OF LILESVILLE	125,240	5,396	41,393	12,496	3,962	63,247
90431	TOWN OF POLKTON	159,088	6,855	52,580	15,873	649	75,957
90441	TOWN OF PEACHLAND	57,543	2,479	19,018	5,741	11,011	38,249
90451	TOWN OF ANSONVILLE	130,881	5,640	43,258	13,059	20,078	82,035
90461	TOWN OF MORVEN	-	-	-	-	9,522	9,522
90501	ASHE COUNTY	8,622,359	371,530	2,849,780	860,318	114,555	4,196,183
90507	WEST JEFFERSON ABC BOARD	122,419	5,275	40,461	12,215	31,358	89,309
90511	TOWN OF JEFFERSON	690,511	29,753	228,221	68,897	50,797	377,668
90521	TOWN OF WEST JEFFERSON	798,262	34,396	263,834	79,649	-	377,879
90601	AVERY COUNTY	6,423,330	276,775	2,122,978	640,904	53,296	3,093,953
90602	AVERY COUNTY FIRE COMMISSION	437,211	18,839	144,503	43,624	17,109	224,075
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	274,173	11,814	90,617	27,356	5,487	135,274
90611	TOWN OF BANNER ELK	754,823	32,525	249,477	75,314	1,244	358,560
90617	HIGH COUNTRY ABC BOARD	177,705	7,657	58,733	17,731	21,597	105,718
90621	TOWN OF NEULAND	378,540	16,311	125,111	37,770	19,357	198,549
90631	TOWN OF BEECH MOUNTAIN	2,564,593	110,506	847,625	255,889	126,823	1,340,843
90641	TOWN OF ELK PARK	82,365	3,549	27,222	8,218	6,643	45,632
90651	TOWN OF SUGAR MOUNTAIN	620,557	26,739	205,101	61,918	130,206	423,964
90701	BEAUFORT COUNTY	14,008,230	603,602	4,629,867	1,397,707	9,432	6,640,608
90704	BEAUFORT COUNTY ABC BOARD	415,209	17,891	137,231	41,429	44,592	241,143
90705	B H M REGIONAL LIBRARY	267,968	11,546	88,566	26,737	19,335	146,184
90709	MIDEAST COMMISSION	697,281	30,045	230,459	69,573	6,599	336,676
90711	CITY OF WASHINGTON	8,764,523	377,655	2,896,766	874,503	33,140	4,182,064
90721	TOWN OF AURORA	122,419	5,275	40,461	12,215	7,148	65,099
90731	TOWN OF BELHAVEN	909,398	39,185	300,566	90,738	52,901	483,390
90741	TOWN OF WASHINGTON PARK	72,774	3,136	24,053	7,261	316	34,766
90751	TOWN OF CHOCOWINITY	728,872	31,406	240,900	72,725	122,436	467,467
90801	BERTIE COUNTY	6,913,006	297,875	2,284,821	689,763	69,856	3,342,315
90804	BERTIE COUNTY ABC BOARD	24,822	1,070	8,204	2,477	254	12,005
90805	ALBEMARLE REGIONAL LIBRARY	337,357	14,536	111,500	33,661	17,163	176,860
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	656,662	28,295	217,034	65,520	14,218	325,067
90811	TOWN OF AULANDER	190,116	8,192	62,835	18,969	3,166	93,162
90812	TOWN OF WINDSOR	1,228,703	52,944	406,099	122,597	10,938	592,578
90813	TOWN OF COLERAIN	21,437	924	7,085	2,139	6,669	16,817
90861	TOWN OF LEWISTON WOODVILLE	6,770	292	2,237	675	3,784	6,988
90901	BLADEN COUNTY	11,762,377	506,830	3,887,589	1,173,621	55,395	5,623,435
90911	TOWN OF ELIZABETHTOWN	1,800,180	77,568	594,978	179,618	-	852,164
90917	ELIZABETHTOWN ABC BOARD	56,978	2,455	18,832	5,685	4,339	31,311
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	50,773	2,188	16,781	5,066	-	24,035
90921	TOWN OF WHITE LAKE	671,894	28,951	222,068	67,040	24,913	342,972
90931	TOWN OF CLARKTON	138,779	5,980	45,868	13,847	174	65,869
90941	TOWN OF BLADENBORO	459,776	19,811	151,961	45,875	10,655	228,302
91001	BRUNSWICK COUNTY	40,948,305	1,764,425	13,533,843	4,085,723	175,720	19,559,711
91002	TOWN OF LELAND	8,806,269	379,454	2,910,564	878,668	347,492	4,516,178
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	3,322,801	143,176	1,098,221	331,541	48,756	1,621,694
91004	BRUNSWICK COUNTY ABC BOARD	235,812	10,161	77,938	23,529	5,551	117,179

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	
\$ 4,524	\$ -	\$ 169,685	\$ 174,209	\$ 303,187	\$ (70,022)	\$ 233,165	
3,153	-	29,744	32,897	211,336	(1,413)	209,923	
160	-	1,876	2,036	10,703	(887)	9,816	
994	-	9,982	10,976	66,612	(2,139)	64,473	
25,628	-	-	25,628	1,717,685	127,217	1,844,902	
148	-	-	148	9,904	2,237	12,141	
3,909	-	16,665	20,574	261,974	(2,367)	259,607	
9,412	-	40,823	50,235	630,814	6,766	637,580	
23,654	-	-	23,654	1,585,420	181,575	1,766,995	
5,167	-	38,280	43,447	346,317	(13,579)	332,738	
19,972	-	18,509	38,481	1,338,622	45,057	1,383,679	
142,733	-	414,983	557,716	9,566,675	(197,712)	9,368,963	
110,106	-	482,218	592,324	7,379,833	(251,674)	7,128,159	
27,813	-	61	27,874	1,864,167	716,269	2,580,436	
3,515	-	-	3,515	235,617	32,549	268,166	
24,901	-	111,886	136,787	1,668,965	(79,284)	1,589,681	
11,442	-	28,558	40,000	766,912	(13,597)	753,315	
3,172	-	52,968	56,140	212,614	(15,295)	197,319	
200	-	3,470	3,670	13,418	(2,298)	11,120	
291	-	28,335	28,626	19,488	(13,042)	6,446	
29,896	-	161,092	190,988	2,003,780	(30,172)	1,973,608	
4,485	-	6,236	10,721	300,631	1,367	301,998	
798	-	3,187	3,985	53,513	1,001	54,514	
9,123	-	117,862	126,985	611,485	(5,649)	605,836	
3,208	-	25,257	28,465	215,010	(729)	214,281	
15,823	-	94,440	110,263	1,060,515	(37,274)	1,023,241	
3,713	-	-	3,713	248,875	22,023	270,898	
60	-	2,744	2,804	3,994	(273)	3,721	
33,493	-	12,265	45,758	2,244,828	116,592	2,361,420	
7,996	-	13,376	21,372	535,928	(4,247)	531,681	
653	-	7,782	8,435	43,769	(358)	43,411	
210	-	-	210	14,057	4,531	18,588	
529	-	7,623	8,152	35,462	212	35,674	
672	-	22,125	22,797	45,047	(8,971)	36,076	
243	-	-	243	16,293	4,342	20,635	
553	-	12,369	12,922	37,060	1,207	38,267	
-	-	20,092	20,092	-	(1,511)	(1,511)	
36,426	-	30,206	66,632	2,441,468	49,306	2,490,774	
517	-	-	517	34,664	17,227	51,891	
2,917	-	884	3,801	195,522	23,825	219,347	
3,372	-	24,808	28,180	226,032	(13,325)	212,707	
27,136	-	111,945	139,081	1,818,801	(7,153)	1,811,648	
1,847	-	9,576	11,423	123,799	3,761	127,560	
1,158	-	1,661	2,819	77,634	3,915	81,549	
3,189	-	31,681	34,870	213,732	(15,953)	197,779	
751	-	8,278	9,029	50,318	4,908	55,226	
1,599	-	13,839	15,438	107,186	(674)	106,512	
10,834	-	-	10,834	726,178	46,633	772,811	
348	-	103	451	23,322	2,156	25,478	
2,622	-	782	3,404	175,714	65,900	241,614	
59,180	-	283,327	342,507	3,966,506	(175,665)	3,790,841	
1,754	-	-	1,754	117,569	26,639	144,208	
1,132	-	1,108	2,240	75,877	6,394	82,271	
2,946	-	20,147	23,093	197,439	4,056	201,495	
37,027	-	63,911	100,938	2,481,722	(34,416)	2,447,306	
517	-	1,046	1,563	34,664	2,839	37,503	
3,842	-	13,434	17,276	257,501	12,639	270,140	
307	-	450	757	20,606	813	21,419	
3,079	-	4,194	7,273	206,384	37,300	243,684	
29,205	-	207,340	236,545	1,957,455	(120,478)	1,836,977	
105	-	566	671	7,029	(264)	6,765	
1,425	-	-	1,425	95,525	13,229	108,754	
2,774	-	34,589	37,363	185,937	(1,017)	184,920	
803	-	8,588	9,391	53,832	(3,780)	50,052	
5,191	-	21,871	27,062	347,914	(7,422)	340,492	
91	-	3,765	3,856	6,070	58	6,128	
29	-	2,149	2,178	1,917	1,522	3,439	
49,692	-	71,581	121,273	3,330,581	(39,522)	3,291,059	
7,605	-	109,017	116,622	509,731	(56,561)	453,170	
241	-	519	760	16,134	1,507	17,641	
214	-	1,245	1,459	14,377	(1,017)	13,360	
2,839	-	4,380	7,219	190,250	6,709	196,959	
586	-	13,255	13,841	39,296	(7,231)	32,065	
1,942	-	5,233	7,175	130,188	984	131,172	
172,992	-	261,897	434,889	11,594,735	(115,165)	11,479,570	
37,203	-	78,399	115,602	2,493,543	114,026	2,607,569	
14,038	-	9,918	23,956	940,869	17,214	958,083	
996	-	3,366	4,362	66,771	3,305	70,076	

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**As of and For the Year Ended June 30, 2022**

		Deferred Outflows of Resources						
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	5,901,498	254,290	1,950,507	588,837	62,951	2,856,585	
91007	CALABASH ABC BOARD	62,620	2,698	20,697	6,248	1,728	31,371	
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	946,632	40,789	312,872	94,453	25,681	473,795	
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	82,929	3,573	27,409	8,274	18,149	57,405	
91010	TOWN OF CALABASH	278,122	11,984	91,922	27,750	15,985	147,641	
91011	CITY OF SOUTHPORT	2,403,812	103,578	794,485	239,847	100,880	1,238,790	
91012	CITY OF NORTHWEST	48,516	2,091	16,035	4,841	4,418	27,385	
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	196,886	8,484	65,073	19,645	27,521	120,723	
91014	TOWN OF HOLDEN BEACH	977,659	42,126	323,127	97,548	16,362	479,163	
91015	CAPE FEAR REGIONAL JETPORT	129,753	5,591	42,885	12,946	28,796	90,218	
91017	CITY OF SOUTHPORT ABC BOARD	183,911	7,925	60,784	18,350	11,243	98,302	
91020	TOWN OF BELVILLE	155,703	6,709	51,462	15,536	10,496	84,203	
91021	TOWN OF OAK ISLAND	5,116,775	220,477	1,691,148	510,539	27,788	2,449,952	
91024	TOWN OF CAROLINA SHORES	500,959	21,586	165,572	49,984	31,932	269,074	
91026	TOWN OF NAVASSA	55,850	2,407	18,459	5,573	14,822	41,261	
91027	OAK ISLAND ABC BOARD	82,365	3,549	27,222	8,218	10,251	49,240	
91032	TOWN OF ST JAMES	215,503	9,286	71,226	21,502	40,075	142,089	
91041	TOWN OF SUNSET BEACH	2,465,868	106,252	1,844,995	246,038	29,731	1,197,016	
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	2,527,360	108,902	835,319	252,174	245,919	1,442,314	
91047	TOWN OF SUNSET BEACH ABC BOARD	75,595	3,257	24,985	7,543	11,336	47,121	
91051	TOWN OF CASWELL BEACH	225,657	9,723	74,582	22,516	2,465	109,286	
91057	SHALLOTTE ABC BOARD	59,235	2,552	19,578	5,910	9,037	37,077	
91061	TOWN OF OCEAN ISLE BEACH	2,105,381	90,719	695,850	210,070	1,004	997,643	
91067	OCEAN ISLE BEACH ABC BOARD	86,314	3,719	28,528	8,612	4,373	45,232	
91071	CITY OF BOILING SPRING LAKES	1,442,513	62,157	476,766	143,930	68,943	751,796	
91077	BOILING SPRING LAKES ABC BOARD	82,365	3,549	27,222	8,218	8,769	47,758	
91081	TOWN OF SHALLOTTE	2,696,603	116,194	891,255	269,060	42,717	1,319,226	
91091	VILLAGE OF BALD HEAD ISLAND	3,185,150	137,245	1,052,725	317,807	24,652	1,532,429	
91101	BUNCOMBE COUNTY	76,183,536	3,282,679	25,179,456	7,601,408	566,274	36,629,817	
91102	LAND-OF-SKY REGIONAL COUNCIL	2,010,605	86,635	664,526	200,613	129,433	1,081,207	
91104	WOODFIN ABC COMMISSION	147,805	6,369	48,851	14,748	22,905	92,873	
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	276,994	11,935	91,549	27,638	30,714	161,836	
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	6,247,882	269,216	2,064,990	623,398	45,737	3,003,341	
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	534,243	23,020	176,573	53,305	2,231	255,129	
91111	TOWN OF BILTMORE FOREST	1,106,848	47,693	365,825	110,439	18,587	542,544	
91120	WEST BUNCOMBE FIRE DEPARTMENT	1,461,694	62,983	483,105	145,844	30,832	722,764	
91121	CITY OF ASHEVILLE	57,453,431	2,475,616	18,988,960	5,732,564	-	27,197,140	
91127	ASHEVILLE ABC BOARD	1,829,515	78,832	604,674	182,545	98,286	964,337	
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	2,882,206	124,192	952,599	287,579	65,620	1,429,990	
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	2,666,139	114,881	881,187	266,021	21,665	1,283,754	
91141	TOWN OF WEAVERVILLE	3,502,763	150,931	1,157,700	349,497	10,296	1,668,424	
91147	WEAVERVILLE ABC BOARD	185,603	7,997	61,344	18,519	8,923	96,783	
91151	TOWN OF BLACK MOUNTAIN	3,604,872	155,331	1,191,448	359,685	54,677	1,761,141	
91154	BLACK MOUNTAIN ABC BOARD	137,651	5,931	45,495	13,734	8,088	73,248	
91161	TOWN OF MONTREAT	538,192	23,190	177,878	53,700	3,248	258,016	
91171	TOWN OF WOODFIN	1,817,668	78,322	600,758	181,363	66,149	926,592	
91201	BURKE COUNTY	14,195,525	611,672	4,691,770	1,416,395	93,161	6,812,998	
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	-	-	-	-	-	-	
91203	BURKE COUNTY HEALTH DEPARTMENT	1,418,255	61,111	468,748	141,510	52,512	723,881	
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	5,882,317	253,464	1,944,167	586,923	89,691	2,874,245	
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	134,830	5,810	44,563	13,453	14,940	78,766	
91211	TOWN OF VALDESE	2,387,452	102,873	789,078	238,214	10,993	1,141,158	
91213	VALDESE HOUSING AUTHORITY	146,113	6,296	48,292	14,579	5,581	74,748	
91214	TOWN OF RUTHERFORD COLLEGE	192,373	8,289	63,581	19,194	154	91,218	
91217	MORGANTON ABC BOARD	142,164	6,126	46,987	14,185	14,710	82,008	
91221	TOWN OF DREXEL	440,031	18,961	145,435	43,905	-	208,301	
91231	CITY OF MORGANTON	10,116,773	435,923	3,343,699	1,009,427	23,174	4,812,223	
91233	MORGANTON HOUSING AUTHORITY	377,412	16,262	124,738	37,657	2,339	180,996	
91241	TOWN OF GLEN ALPINE	201,963	8,702	66,751	20,151	4,788	100,392	
91251	TOWN OF HILDEBRAN	181,090	7,803	59,852	18,069	6,467	92,191	
91261	TOWN OF CONNELLY SPRINGS	53,594	2,309	17,713	5,347	-	25,369	
91301	CABARRUS COUNTY	49,020,060	2,112,230	16,201,643	4,891,103	505,078	23,710,054	
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	3,001,804	129,345	992,128	299,513	36,291	1,457,277	
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	12,384,627	533,642	4,093,249	1,235,708	499,156	6,361,755	
91308	CABARRUS COUNTY TOURISM AUTHORITY	635,789	27,396	210,135	63,437	22,718	323,686	
91311	CITY OF CONCORD	48,791,582	2,102,385	16,126,129	4,868,306	282,803	23,379,623	
91317	CONCORD ABC BOARD	890,217	38,359	294,226	88,824	65,084	486,493	
91321	TOWN OF MOUNT PLEASANT	324,946	14,002	107,398	32,422	11,559	165,381	
91327	MOUNT PLEASANT ABC BOARD	53,029	2,285	17,527	5,291	12,409	37,512	
91331	CITY OF KANNAPOLIS	17,838,759	768,656	5,895,897	1,779,908	35,090	8,479,551	
91341	TOWN OF MIDLAND	188,424	8,119	62,276	18,800	2,278	91,473	
91401	CALDWELL COUNTY	20,261,189	873,036	6,696,535	2,021,612	152,476	9,743,659	
91411	TOWN OF GRANITE FALLS	2,127,947	91,691	703,309	212,321	25,624	1,032,945	
91414	TOWN OF RHODHISS	173,192	7,463	57,242	17,281	13,819	95,805	
91417	GRANITE FALLS ABC BOARD	38,362	1,653	12,679	3,828	8,056	26,216	
91421	TOWN OF SAWMILLS	451,878	19,471	149,351	45,087	33,459	247,368	
91423	LENOIR HOUSING AUTHORITY	318,177	13,710	105,161	31,747	2,659	153,277	
91431	TOWN OF HUDSON	1,131,106	48,738	373,842	112,859	22,738	558,177	



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	
24,932	-	64,481	89,413	1,671,041	(29,822)	1,641,219	
265	-	366	631	17,731	772	18,503	
3,999	-	-	3,999	268,044	16,850	284,894	
350	-	162	512	23,482	8,772	32,254	
1,175	-	639	1,814	78,752	4,510	83,262	
10,155	-	6,324	16,479	680,653	53,641	734,294	
205	-	3,522	3,727	13,738	(182)	13,556	
832	-	-	832	55,749	19,417	75,166	
4,130	-	3,460	7,590	276,830	1,219	278,049	
548	-	-	548	36,740	19,485	56,225	
777	-	458	1,235	52,075	5,189	57,264	
658	-	2,045	2,703	44,088	3,374	47,462	
21,617	-	57,127	78,744	1,448,843	10,252	1,459,095	
2,116	-	18,642	20,758	141,849	8,953	150,802	
236	-	14,087	14,323	15,814	10,994	26,808	
348	-	269	617	23,322	8,600	31,922	
910	-	-	910	61,021	23,844	84,865	
10,417	-	92,553	102,970	698,224	(35,588)	662,636	
10,677	-	3,221	13,898	715,636	86,940	802,576	
319	-	7	326	21,405	8,284	29,689	
953	-	9,490	10,443	63,896	(3,304)	60,592	
250	-	834	1,084	16,773	4,269	21,042	
8,894	-	11,766	20,660	596,150	(12,567)	583,583	
365	-	-	365	24,440	2,380	26,820	
6,094	-	11,085	17,179	408,455	12,419	420,874	
348	-	-	348	23,322	5,758	29,080	
11,392	-	6,723	18,115	763,558	17,379	780,937	
13,456	-	44,964	58,420	901,893	(3,149)	898,744	
321,848	-	1,406,844	1,728,692	21,571,782	(465,297)	21,106,485	
8,494	-	17,359	25,853	569,314	27,945	597,259	
624	-	-	624	41,852	11,602	53,454	
1,170	-	2,837	4,007	78,432	9,613	88,045	
26,395	-	81,804	108,199	1,769,122	3,685	1,772,807	
2,257	-	15,518	17,775	151,274	(3,052)	148,222	
4,676	-	26,401	31,077	313,410	1,566	314,976	
6,175	-	61,890	68,065	413,887	(2,344)	411,543	
242,720	-	1,125,787	1,368,507	16,268,251	(599,184)	15,669,067	
7,729	-	-	7,729	518,037	56,025	574,062	
12,176	-	66,175	78,351	816,112	16,729	832,841	
11,263	-	34,509	45,772	754,932	(57,488)	697,444	
14,798	-	70,867	85,665	991,826	(41,174)	950,652	
784	-	136	920	52,554	5,363	57,917	
15,229	-	60,505	75,734	1,020,739	(29,065)	991,674	
582	-	3,772	4,354	38,977	129	39,106	
2,274	-	14,852	17,126	152,392	(7,353)	145,039	
7,679	-	21,584	29,263	514,683	16,267	530,950	
59,971	-	189,369	249,340	4,019,540	2,145	4,021,685	
-	-	128,508	128,508	-	(85,933)	(85,933)	
5,992	-	-	5,992	401,587	36,287	437,874	
24,851	-	20,542	45,393	1,665,610	35,354	1,700,964	
570	-	967	1,537	38,178	4,834	43,012	
10,086	-	74,046	84,132	676,020	(31,894)	644,126	
617	-	6,545	7,162	41,373	(2,516)	38,857	
813	-	13,429	14,242	54,471	(6,423)	48,048	
601	-	-	601	40,255	8,459	48,714	
1,859	-	28,181	30,040	124,597	(14,961)	109,636	
42,740	-	200,361	243,101	2,864,619	(60,511)	2,804,108	
1,594	-	7,475	9,069	106,866	(2,681)	104,185	
853	-	8,826	9,679	57,187	(3,318)	53,869	
765	-	2,146	2,911	51,277	3,861	55,138	
226	-	2,934	3,160	15,175	(1,608)	13,567	
207,092	-	-	207,092	13,880,297	233,379	14,113,676	
12,682	-	14,675	27,357	849,977	(12,924)	837,053	
52,321	-	6,770	59,091	3,506,774	212,735	3,719,509	
2,686	-	71,734	74,420	180,027	(33,261)	146,766	
206,127	-	198,461	404,588	13,815,602	160,272	13,975,874	
3,761	-	-	3,761	252,070	37,572	289,642	
1,373	-	18,308	19,681	92,010	10,280	102,290	
224	-	6,306	6,530	15,016	1,734	16,750	
75,362	-	114,688	190,050	5,051,142	(87,428)	4,963,714	
796	-	10,065	10,861	53,353	(2,336)	51,017	
85,596	-	280,813	366,409	5,737,066	(206)	5,736,860	
8,990	-	56,595	65,585	602,540	(4,903)	597,637	
732	-	1,539	2,271	49,040	9,489	58,529	
162	-	-	162	10,862	3,896	14,758	
1,909	-	2,023	3,932	127,952	12,435	140,387	
1,344	-	11,065	12,409	90,093	(3,609)	86,484	
4,779	-	741	5,520	320,279	14,639	334,918	

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**As of and For the Year Ended June 30, 2022**

		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	
91441	TOWN OF HARRISBURG	5,404,488	232,874	1,786,240	539,247	-	2,558,361	
91451	CITY OF LENOIR	8,321,670	358,573	2,750,399	830,316	11,219	3,950,507	
91457	CITY OF LENOIR ABC BOARD	105,495	4,546	34,867	10,526	37,747	87,686	
91461	TOWN OF CAJAH'S MOUNTAIN	-	-	-	-	-	-	
91501	CAMDEN COUNTY	2,731,015	117,677	902,629	272,494	18,192	1,310,992	
91504	CAMDEN COUNTY ABC BOARD	54,158	2,334	17,900	5,404	9,039	34,677	
91601	CARTERET COUNTY	16,536,718	712,552	5,465,558	1,649,994	462,327	8,290,431	
91604	CARTERET COUNTY ABC BOARD	451,878	19,471	149,351	45,087	35,249	249,158	
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	991,199	42,710	327,602	98,899	10,630	479,841	
91611	TOWN OF MOREHEAD CITY	8,120,836	349,919	2,684,021	810,277	84,547	3,928,764	
91621	TOWN OF NEWPORT	1,929,933	83,159	637,863	192,564	75,611	989,197	
91631	TOWN OF BEAUFORT	3,593,025	154,820	1,187,533	358,503	20,637	1,721,493	
91633	BEAUFORT HOUSING AUTHORITY	203,091	8,751	67,124	20,264	55,461	151,600	
91641	TOWN OF PINE KNOLL SHORES	1,821,617	78,492	602,064	181,757	8,142	870,455	
91651	TOWN OF EMERALD ISLE	3,172,739	136,710	1,048,623	316,568	28,892	1,530,793	
91661	TOWN OF INDIAN BEACH	1,163,827	50,148	384,657	116,124	-	550,929	
91671	TOWN OF CAPE CARTERET	568,092	24,479	187,760	56,883	4,660	273,582	
91681	TOWN OF ATLANTIC BEACH	2,529,616	108,999	836,065	252,399	247,391	1,444,854	
91691	TOWN OF CEDAR POINT	198,014	8,532	65,446	19,757	27,643	121,378	
91701	CASWELL COUNTY	6,814,845	293,645	2,252,378	679,969	25,422	3,251,414	
91704	CASWELL COUNTY ABC BOARD	100,417	4,327	33,189	10,019	3,920	51,455	
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	1,151,980	49,638	380,741	114,942	7,657	552,978	
91719	TOWN OF YANCEYVILLE	209,861	9,043	69,361	20,939	-	99,343	
91801	CATAWBA COUNTY	43,792,149	1,886,964	14,473,764	4,369,474	157,685	20,887,887	
91804	CATAWBA COUNTY ABC BOARD	1,043,664	44,971	344,942	104,134	158,958	653,005	
91811	CITY OF HICKORY	22,917,737	987,504	7,574,552	2,286,676	37,355	10,886,087	
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	278,687	12,008	92,109	27,807	6,580	138,504	
91813	HICKORY PUBLIC HOUSING AUTHORITY	382,489	16,481	126,417	38,164	4,270	185,332	
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	2,648,650	114,128	875,407	264,276	83,782	1,337,593	
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	1,363,533	58,753	450,662	136,050	4,901	650,366	
91821	CITY OF CLAREMONT	947,760	40,838	313,245	94,565	32,523	481,171	
91831	TOWN OF MAIDEN	2,464,740	106,203	814,622	245,926	60,934	1,227,685	
91841	THE TOWN OF LONGVIEW	1,600,473	68,963	528,973	159,691	18,170	775,797	
91851	TOWN OF CONOVER	3,516,302	151,514	1,162,175	350,848	10,292	1,674,829	
91861	TOWN OF BROOKFORD	34,413	1,483	11,374	3,434	-	16,291	
91871	CITY OF NEWTON	7,055,170	304,001	2,331,807	703,948	15,139	3,354,895	
91881	TOWN OF CATAWBA	136,523	5,883	45,122	13,622	14,281	78,908	
91901	CHATHAM COUNTY	20,647,062	889,663	6,824,070	2,060,114	9,307	9,783,154	
91903	CHATHAM COUNTY HOUSING AUTHORITY	33,284	1,434	11,001	3,321	5,680	21,436	
91904	CHATHAM COUNTY ABC BOARD	455,263	19,617	150,469	45,425	67,948	283,459	
91908	GOLDSTON-GULF SANITARY DISTRICT	80,672	3,476	26,663	8,049	-	38,188	
91911	TOWN OF SILER CITY	3,529,841	152,098	1,166,650	352,199	130,331	1,801,278	
91917	SILER CITY ABC BOARD	81,237	3,500	26,850	8,106	7,840	46,296	
91921	TOWN OF PITTSBORO	2,322,012	100,053	767,449	231,685	38,380	1,137,567	
92001	CHEROKEE COUNTY	10,797,129	465,238	3,568,564	1,077,311	344,745	5,455,558	
92005	NANTAHALA REGIONAL LIBRARY	182,218	7,852	60,225	18,181	3,436	89,694	
92011	TOWN OF MURPHY	1,161,570	50,051	383,911	115,899	7,550	557,411	
92017	MURPHY ABC BOARD	183,911	7,925	60,784	18,350	14,510	101,569	
92021	TOWN OF ANDREWS	607,582	26,180	200,812	60,623	8,874	296,489	
92101	CHOWAN COUNTY	4,385,082	188,949	1,449,315	437,533	130,723	2,206,520	
92104	CHOWAN COUNTY ABC BOARD	44,003	1,896	14,543	4,391	4,586	25,416	
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	1,122,644	48,374	371,046	112,015	23,385	554,820	
92111	TOWN OF EDENTON	2,997,855	129,175	990,822	299,119	16,680	1,435,796	
92113	THE NEW EDENTON HOUSING AUTHORITY	91,391	3,938	30,206	9,119	6,500	49,763	
92201	CLAY COUNTY	6,195,980	266,979	2,047,836	618,220	322,789	3,255,824	
92214	CLAY COUNTY ABC BOARD	157,396	6,782	52,021	15,705	17,057	91,565	
92301	CLEVELAND COUNTY	30,318,162	1,306,382	10,020,470	3,025,073	367,247	14,719,172	
92302	CLEVELAND COUNTY WATER	1,470,720	63,372	486,088	146,745	-	696,205	
92311	CITY OF SHELBY	11,967,161	515,654	3,955,272	1,194,054	14,068	5,679,048	
92317	SHELBY ABC BOARD	188,424	8,119	62,276	18,800	19,174	108,369	
92321	CITY OF KINGS MOUNTAIN	6,867,874	295,930	2,269,904	685,260	52,988	3,304,082	
92327	KINGS MOUNTAIN ABC BOARD	37,798	1,629	12,492	3,771	10,426	28,318	
92331	TOWN OF BOILING SPRINGS	929,143	40,036	307,092	92,708	41,563	481,399	
92341	TOWN OF LAWNSDALE	40,054	1,726	13,238	3,997	-	18,961	
92351	TOWN OF GROVER	169,807	7,317	56,123	16,943	13,515	93,898	
92401	COLUMBUS COUNTY	14,955,426	644,416	4,942,925	1,492,216	380,708	7,460,265	
92403	WHITEVILLE HOUSING AUTHORITY	60,363	2,601	19,951	6,023	10,119	38,694	
92411	CITY OF WHITEVILLE	2,260,520	97,404	747,126	225,549	8,746	1,078,825	
92417	WHITEVILLE ABC BOARD	44,567	1,920	14,730	4,447	-	21,097	
92421	TOWN OF BRUNSWICK	47,952	2,066	15,849	4,785	2,007	24,707	
92427	LAKE WACCAMAW ABC BOARD	8,462	365	2,797	844	1,493	5,499	
92431	TOWN OF FAIR BLUFF	112,264	4,837	37,105	11,201	11,969	65,112	
92441	TOWN OF CHADBOURN	614,352	26,472	203,050	61,299	18,399	309,220	
92444	WEST COLUMBUS ABC BOARD	57,543	2,479	19,018	5,741	6,447	33,685	
92451	TOWN OF TABOR CITY	631,276	27,201	208,643	62,987	49,026	347,857	
92461	TOWN OF LAKE WACCAMAW	547,219	23,579	180,861	54,600	57,605	316,645	
92501	CRAVEN COUNTY	22,554,429	971,850	7,454,475	2,250,426	386,666	11,063,417	
92502	FIRST CRAVEN SANITARY DISTRICT	130,881	5,640	43,258	13,059	12,267	74,224	



Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
22,832	-	156,851	179,683	1,530,310	(122,158)	1,408,152	
35,156	-	65,536	100,692	2,356,326	(26,380)	2,329,946	
446	-	-	446	29,871	22,702	52,573	
-	-	4,476	4,476	-	(4,755)	(4,755)	
11,538	-	14,346	25,884	773,302	(2,911)	770,391	
229	-	-	229	15,335	4,677	20,012	
69,862	-	53,361	123,223	4,682,462	158,106	4,840,568	
1,909	-	-	1,909	127,952	19,159	147,111	
4,187	-	35,070	39,257	280,663	(20,125)	260,538	
34,308	-	249,906	284,214	2,299,459	(131,575)	2,167,884	
8,153	-	38,524	46,677	546,471	26,161	572,632	
15,179	-	54,061	69,240	1,017,385	(3,015)	1,014,370	
858	-	27,139	27,997	57,506	4,958	62,464	
7,696	-	20,406	28,102	515,801	(13,023)	502,778	
13,404	-	19,326	32,730	898,378	19,478	917,856	
4,917	-	41,306	46,223	329,544	(23,260)	306,284	
2,400	-	17,916	20,316	160,858	(9,369)	151,489	
10,687	-	1,385	12,072	716,275	149,598	865,873	
837	-	1,537	2,374	56,069	10,791	66,860	
28,790	-	447,532	476,322	1,929,660	(163,777)	1,765,883	
424	-	6	430	28,434	1,790	30,224	
4,867	-	69,358	74,225	326,189	(15,997)	310,192	
887	-	34,834	35,721	59,423	(14,972)	44,451	
185,006	-	67,459	252,465	12,399,985	(11,367)	12,388,618	
4,409	-	-	4,409	295,519	81,647	377,166	
96,819	-	410,581	507,400	6,489,282	(207,055)	6,282,227	
1,177	-	3,642	4,819	78,912	5,585	84,497	
1,616	-	10,862	12,478	108,304	(1,645)	106,659	
11,190	-	-	11,190	749,980	102,348	852,328	
5,760	-	56,827	62,587	386,092	(18,665)	367,427	
4,004	-	8,324	12,328	268,363	2,817	271,180	
10,413	-	44,266	54,679	697,904	13,990	711,894	
6,761	-	17,488	24,249	453,183	8,617	461,800	
14,855	-	46,334	61,189	995,660	(17,376)	978,284	
145	-	1,910	2,055	9,744	(2,664)	7,080	
29,806	-	133,580	163,386	1,997,710	(58,292)	1,939,418	
577	-	2,371	2,948	38,657	4,199	42,856	
87,226	-	292,330	379,556	5,846,328	(127,101)	5,719,227	
141	-	-	141	9,425	3,280	12,705	
1,923	-	-	1,923	128,910	28,105	157,015	
341	-	9,422	9,763	22,843	(5,353)	17,490	
14,912	-	7,742	22,654	999,494	69,162	1,068,656	
343	-	-	343	23,003	4,030	27,033	
9,810	-	32,742	42,552	657,490	(6,399)	651,091	
45,614	-	77,490	123,104	3,057,266	71,332	3,128,598	
770	-	664	1,434	51,596	2,091	53,687	
4,907	-	17,725	22,632	328,905	(5,126)	323,779	
777	-	-	777	52,075	5,998	58,073	
2,567	-	41,328	43,895	172,040	(19,095)	152,945	
18,525	-	82,382	100,907	1,241,660	(14,005)	1,227,655	
186	-	-	186	12,460	2,548	15,008	
4,743	-	1,236	5,979	317,883	9,574	327,457	
12,665	-	57,187	69,852	848,859	(9,369)	839,490	
386	-	1,791	2,177	25,878	5,241	31,119	
26,176	-	9,839	36,015	1,754,426	133,066	1,887,492	
665	-	505	1,170	44,567	9,241	53,808	
128,083	-	494,230	622,313	8,584,752	(169,068)	8,415,684	
6,213	-	50,823	57,036	416,442	(22,780)	393,662	
50,557	-	288,570	339,127	3,388,567	(127,195)	3,261,372	
796	-	-	796	53,353	13,795	67,148	
29,014	-	191,813	220,827	1,944,676	(11,441)	1,933,235	
160	-	-	160	10,703	6,282	16,985	
3,925	-	-	3,925	263,092	22,860	285,952	
169	-	3,657	3,826	11,342	(2,239)	9,103	
717	-	181	898	48,082	7,531	55,613	
63,181	-	22,470	85,651	4,234,710	135,164	4,369,874	
255	-	2,640	2,895	17,092	4,713	21,805	
9,550	-	129,551	139,101	640,079	(52,015)	588,064	
188	-	9,095	9,283	12,619	(6,669)	5,950	
203	-	9,419	9,622	13,578	(656)	12,922	
36	-	-	36	2,396	1,219	3,615	
474	-	1,750	2,224	31,788	4,052	35,840	
2,595	-	11,683	14,278	173,957	7,118	181,075	
243	-	-	243	16,293	4,448	20,741	
2,667	-	-	2,667	178,749	25,311	204,060	
2,312	-	-	2,312	154,948	27,704	182,652	
95,284	-	39,698	134,982	6,386,409	267,260	6,653,669	
553	-	-	553	37,060	5,245	42,305	

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**As of and For the Year Ended June 30, 2022**

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Deferred Outflows of Resources			Total Deferred Outflows of Resources
				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	
92504	CRAVEN COUNTY ABC BOARD	530,294	22,850	175,268	52,911	38,660	289,689
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	622,250	26,812	205,660	62,087	46,039	340,598
92506	COASTAL CAROLINA REGIONAL AIRPORT	355,410	15,314	117,467	35,462	27,479	195,722
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	545,526	23,506	180,302	54,431	12,008	270,247
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	1,630,937	70,276	539,042	162,731	48,973	821,022
92511	CITY OF NEW BERN	18,435,623	794,374	6,093,166	1,839,462	43,432	8,770,434
92513	TRILLIUM HEALTH RESOURCES	25,471,612	1,097,549	8,418,634	2,541,496	686,810	12,744,489
92521	TOWN OF TRENT WOODS	424,800	18,304	140,401	42,385	15,212	216,302
92531	CITY OF HAVELOCK	4,473,088	192,741	1,478,402	446,314	-	2,117,457
92541	TOWN OF RIVER BEND	817,443	35,223	270,173	81,562	5,818	392,776
92551	TOWN OF VANCEBORO	350,897	15,120	115,975	35,012	5,150	171,257
92561	TOWN OF BRIDGETON	68,261	2,941	22,561	6,811	4,824	37,137
92571	TOWN OF COVE CITY	46,260	1,993	15,289	4,616	7,295	29,193
92601	CUMBERLAND COUNTY	69,215,808	2,982,446	22,876,549	6,906,185	211,250	32,976,430
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	32,156	1,386	10,628	3,208	867	16,089
92604	CUMBERLAND COUNTY ABC BOARD	1,817,104	78,297	600,572	181,306	18,605	878,780
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	881,755	37,994	291,429	87,979	153,285	570,687
92611	CITY OF FAYETTEVILLE	63,076,806	2,717,922	20,847,545	6,293,651	491,634	30,350,752
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	1,183,572	50,999	391,183	118,094	34,645	594,921
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	34,249,109	1,475,763	11,319,689	3,417,293	4,251,888	20,464,633
92621	TOWN OF STEDMAN	149,498	6,442	49,411	14,917	3,040	73,810
92631	TOWN OF HOPE MILLS	5,020,871	216,345	1,659,450	500,970	167,292	2,544,057
92641	TOWN OF WADE	50,773	2,188	16,781	5,066	5,924	29,959
92651	TOWN OF LINDEN	28,771	1,240	9,509	2,871	1,622	15,242
92661	TOWN OF SPRING LAKE	2,482,792	106,981	820,589	247,727	160,393	1,335,690
92671	TOWN OF FALCON	12,975	559	4,288	1,295	9,452	15,594
92681	TOWN OF EASTOVER	49,645	2,139	16,408	4,953	563	24,063
92701	CURRITUCK COUNTY	17,489,555	753,609	5,780,481	1,745,065	280,363	8,559,518
92704	CURRITUCK COUNTY ABC BOARD	232,991	10,039	77,006	23,247	5,822	116,114
92801	DARE COUNTY	31,520,351	1,358,183	10,417,806	3,145,024	513,203	15,434,216
92802	DARE COUNTY TOURISM BOARD	578,811	24,940	191,303	57,752	3,549	277,544
92804	DARE COUNTY ABC BOARD	854,676	36,827	282,479	85,278	17,485	422,069
92811	TOWN OF NAGS HEAD	5,447,363	234,722	1,800,410	543,525	77,936	2,656,593
92821	TOWN OF KILL DEVIL HILLS	5,725,485	246,706	1,892,333	571,275	147,135	2,857,449
92831	TOWN OF MANTEO	1,480,311	63,785	489,258	147,702	103,501	804,246
92841	TOWN OF SOUTHERN SHORES	1,405,844	60,577	464,646	140,272	41,020	706,515
92851	TOWN OF KITTY HAWK	2,250,366	96,966	743,769	224,536	22,882	1,088,153
92861	TOWN OF DUCK	2,372,220	102,217	784,044	236,694	80,733	1,203,688
92901	DAVIDSON COUNTY	30,137,637	1,298,603	9,960,804	3,007,060	316,529	14,582,996
92911	CITY OF THOMASVILLE	10,450,181	450,289	3,453,894	1,042,694	66,997	5,013,874
92913	THOMASVILLE HOUSING AUTHORITY	120,162	5,178	39,715	11,990	83,888	140,771
92914	THOMASVILLE ABC BOARD	212,118	9,140	70,107	21,165	16,171	116,583
92917	LEXINGTON ABC BOARD	182,218	7,852	60,225	18,181	41,156	127,414
92921	TOWN OF DENTON	419,722	18,085	138,723	41,879	3,188	201,875
92931	CITY OF LEXINGTON	12,751,884	549,467	4,214,631	1,272,352	223,437	6,259,887
92941	TOWN OF MIDWAY	24,258	1,045	8,018	2,420	2,033	13,516
93001	DAVIE COUNTY	14,173,524	610,724	4,684,498	1,414,200	480,593	7,190,015
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	29,335	1,264	9,696	2,927	-	13,887
93011	TOWN OF MOCKSVILLE	955,658	41,178	315,855	95,353	6,655	459,041
93021	TOWN OF BERMUDA RUN	146,113	6,296	48,292	14,579	196	69,363
93027	COOLEEMEE ABC BOARD	-	-	-	-	-	-
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	132,574	5,712	43,817	13,228	14,742	77,499
93031	TOWN OF COOLEEMEE	73,903	3,184	24,426	7,374	20,192	55,176
93101	DUPLIN COUNTY	16,652,931	717,560	5,503,968	1,661,589	95,256	7,978,373
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	-	-	-	-	-	-
93108	EASTPOINTE HUMAN SERVICES	14,883,779	641,329	4,919,245	1,485,067	639,844	7,685,485
93111	TOWN OF BEULAVILLE	362,180	15,606	119,704	36,137	20,195	191,642
93121	TOWN OF KENANSVILLE	276,994	11,935	91,549	27,638	10,436	141,558
93127	KENANSVILLE ABC BOARD	19,745	851	6,526	1,970	433	9,780
93131	TOWN OF WARSAW	986,686	42,515	326,110	98,449	12,180	479,254
93137	WARSAW ABC BOARD	35,541	1,531	11,747	3,546	3,353	20,177
93141	TOWN OF FAISON	208,169	8,970	68,802	20,771	10,877	109,420
93151	TOWN OF WALLACE	2,146,563	92,493	709,462	214,179	30,755	1,046,889
93157	WALLACE ABC BOARD	115,649	4,983	38,223	11,539	20,864	75,609
93161	TOWN OF ROSE HILL	459,776	19,811	151,961	45,875	1,010	218,657
93171	TOWN OF CALYPSO	43,439	1,872	14,357	4,334	4,666	25,229
93181	TOWN OF TEACHEY	84,621	3,646	27,968	8,443	8,586	48,643
93191	TOWN OF MAGNOLIA	174,884	7,536	57,801	17,450	21,026	103,813
93201	DURHAM COUNTY	83,900,446	3,615,194	27,729,975	8,371,383	385,192	40,101,744
93204	DURHAM COUNTY ABC BOARD	1,626,424	70,081	537,550	162,281	60,293	830,205
93209	ALLIANCE BEHAVIORAL HEALTHCRE	39,211,874	1,689,604	12,959,935	3,912,466	2,509,011	21,071,016
93211	CITY OF DURHAM	124,520,420	5,365,472	41,155,302	12,424,345	460,343	59,405,462
93212	DURHAM CONVENTION AND VISITORS BUREAU	1,132,235	48,787	374,215	112,972	40,053	576,027
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	1,823,310	78,565	602,623	181,925	102,286	965,399
93301	EDGECOMBE COUNTY	13,194,736	568,549	4,360,998	1,316,539	480,399	6,726,485
93304	EDGECOMBE COUNTY ABC BOARD	188,988	8,143	62,462	18,857	14,947	104,409
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	163,037	7,025	53,886	16,267	-	77,178
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	989,506	42,637	327,042	98,731	35,007	503,417

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	
2,240	-	-	2,240	150,156	23,024	173,180	
2,629	-	73,638	76,267	176,193	(2,724)	173,469	
1,501	-	334	1,835	100,636	17,704	118,340	
2,305	-	28,478	30,783	154,469	(7,489)	146,980	
6,890	-	9,816	16,706	461,809	21,698	483,507	
77,884	-	310,132	388,016	5,220,147	(129,586)	5,090,561	
107,608	-	72,089	179,697	7,212,425	114,186	7,326,611	
1,795	-	4,467	6,262	120,284	1,026	121,310	
18,897	-	112,522	131,419	1,266,579	(71,252)	1,195,327	
3,453	-	17,953	21,406	231,463	(4,103)	227,360	
1,482	-	9,690	11,172	99,358	(2,994)	96,364	
288	-	6,421	6,709	19,329	(1,238)	18,091	
195	-	1,095	1,290	13,099	1,979	15,078	
292,412	-	948,403	1,240,815	19,598,832	(594,145)	19,004,687	
136	-	620	756	9,105	(694)	8,411	
7,677	-	61,310	68,987	514,523	(1,741)	512,782	
3,725	-	191	3,916	249,674	58,124	307,798	
266,477	-	1,058,232	1,324,709	17,860,541	(769,830)	17,090,711	
5,000	-	9,196	14,196	335,135	19,471	354,606	
144,690	-	-	144,690	9,697,821	2,542,603	12,240,424	
632	-	757	1,389	42,331	1,327	43,658	
21,211	-	101,269	122,480	1,421,687	(15,859)	1,405,828	
214	-	-	214	14,377	3,347	17,724	
122	-	-	122	8,147	1,192	9,339	
10,489	-	184,867	195,356	703,016	80,594	783,610	
55	-	-	55	3,674	5,365	9,039	
210	-	4,848	5,058	14,057	(669)	13,388	
73,887	-	113,687	187,574	4,952,263	(7,162)	4,945,101	
984	-	384	1,368	65,973	2,269	68,242	
133,162	-	222,058	355,220	8,925,159	162,224	9,087,383	
2,445	-	21,488	23,933	163,893	(13,512)	150,381	
3,611	-	19,404	23,015	242,006	(2,975)	239,031	
23,013	-	37,401	60,414	1,542,450	12,900	1,555,350	
24,188	-	-	24,188	1,621,202	63,640	1,684,842	
6,254	-	-	6,254	419,158	53,049	472,207	
5,939	-	34,828	40,767	398,072	(1,903)	396,169	
9,507	-	48,906	58,413	637,203	(38,135)	599,068	
10,022	-	59,816	69,838	671,707	(15,368)	656,339	
127,321	-	168,294	295,615	8,533,636	48,163	8,581,799	
44,148	-	-	44,148	2,959,026	42,325	3,001,351	
508	-	-	508	34,025	50,877	84,902	
896	-	-	896	60,062	8,598	68,660	
770	-	-	770	51,596	19,585	71,181	
1,773	-	21,359	23,132	118,847	(821)	118,026	
53,872	-	246,796	300,668	3,610,765	(48,926)	3,561,839	
102	-	-	102	6,869	458	7,327	
59,878	-	33,544	93,422	4,013,310	142,689	4,155,999	
124	-	9,139	9,263	8,306	(5,297)	3,966	
4,037	-	243,072	247,109	270,600	(68,742)	201,858	
617	-	5,456	6,073	41,373	(3,881)	37,492	
-	-	3,192	3,192	-	(3,720)	(3,720)	
560	-	3,980	4,540	37,539	9,471	47,010	
312	-	1,211	1,523	20,926	7,826	28,752	
70,353	-	240,268	310,621	4,715,368	(212,939)	4,502,429	
-	-	20,862	20,862	-	(11,833)	(11,833)	
62,879	-	38,944	101,823	4,214,423	170,102	4,384,525	
1,530	-	2,348	3,878	102,553	5,393	107,946	
1,170	-	4,134	5,304	78,432	1,195	79,627	
83	-	1,818	1,901	5,591	(847)	4,744	
4,168	-	3,894	8,062	279,385	(3,772)	275,613	
150	-	-	150	10,064	2,056	12,120	
879	-	5,076	5,955	58,944	859	59,803	
9,068	-	13,027	22,095	607,811	(2,033)	605,778	
489	-	3,796	4,285	32,747	8,332	41,079	
1,942	-	47,093	49,035	130,188	(21,240)	108,948	
184	-	4,270	4,454	12,300	2,162	14,462	
357	-	-	357	23,961	3,288	27,249	
739	-	-	739	49,519	11,194	60,713	
354,449	-	857,747	1,212,196	23,756,867	(148,232)	23,608,635	
6,871	-	9,929	16,800	460,531	26,227	486,758	
165,656	-	173,490	339,146	11,103,055	780,162	11,883,217	
526,054	-	966,879	1,492,933	35,258,634	207,952	35,466,586	
4,783	-	46,518	51,301	320,598	43,659	364,257	
7,703	-	-	7,703	516,280	39,192	555,472	
55,743	-	15,906	71,649	3,736,161	117,452	3,853,613	
798	-	13,649	14,447	53,513	6,245	59,758	
689	-	7,477	8,166	46,165	(5,872)	40,293	
4,180	-	-	4,180	280,184	21,914	302,098	

**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

		Deferred Outflows of Resources						
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Deferred Outflows of Resources
93311	TOWN OF TARBORO	6,875,208	296,246	2,272,328	685,992	17,162	3,271,728	
93317	TARBORO REDEVELOPMENT COMMISSION	222,272	9,578	73,463	22,178	3,112	108,331	
93321	CITY OF ROCKY MOUNT	34,888,283	1,503,304	11,530,943	3,481,068	-	16,515,315	
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	296,739	12,786	98,075	29,608	29,216	169,685	
93331	TOWN OF PINETOPS	574,297	24,746	189,811	57,302	29,633	301,492	
93333	ROCKY MOUNT HOUSING AUTHORITY	1,060,588	45,700	350,536	105,823	85,714	587,773	
93341	TOWN OF MACCLESFIELD	125,804	5,421	41,579	12,552	8,818	68,370	
93351	TOWN OF PRINCEVILLE	180,526	7,779	59,666	18,012	3,551	89,008	
93401	FORSYTH COUNTY	74,765,845	3,221,592	24,710,894	7,459,955	64,717	35,457,158	
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	-	-	-	-	-	-	
93406	PIEDMONT TRIAD REGIONAL COUNCIL	3,379,780	145,632	1,117,053	337,226	145,323	1,745,234	
93411	CITY OF WINSTON-SALEM	91,774,187	3,954,466	30,332,329	9,157,006	98,058	43,541,859	
93413	WINSTON-SALEM HOUSING AUTHORITY	3,899,355	168,020	1,288,778	389,068	34,096	1,879,962	
93417	TRIAD MUNICIPAL ABC BOARD	1,621,911	69,887	536,058	161,830	71,699	839,474	
93421	TOWN OF KERNERSVILLE	10,737,330	462,662	3,548,800	1,071,345	-	5,082,807	
93431	TOWN OF RURAL HALL	727,744	31,358	240,527	72,613	20,958	365,456	
93441	VILLAGE OF CLEMMONS	1,009,251	43,488	333,568	100,701	32,318	510,075	
93442	CLEMMONS FIRE DEPARTMENT	864,831	37,265	285,836	86,291	17,170	426,562	
93451	TOWN OF LEWISVILLE	432,133	18,620	142,825	43,117	41,046	245,608	
93461	TOWN OF WALKERTOWN	87,442	3,768	28,901	8,725	732	42,126	
93471	VILLAGE OF TOBACCOVILLE	62,620	2,698	20,697	6,248	8,746	38,389	
93501	FRANKLIN COUNTY	20,304,628	874,908	6,710,892	2,025,946	236,424	9,848,170	
93511	TOWN OF FRANKLINTON	717,590	30,920	237,171	71,599	74,667	414,357	
93517	FRANKLINTON ABC BOARD	56,978	2,455	18,832	5,685	15,035	42,007	
93521	TOWN OF LOUISBURG	2,484,485	107,054	821,148	247,896	4,677	1,180,775	
93527	LOUISBURG ABC BOARD	83,493	3,598	27,595	8,331	15,329	54,853	
93531	TOWN OF BUNN	152,319	6,563	50,343	15,198	9,607	81,711	
93537	ABC BOARD - TOWN OF BUNN	58,107	2,504	19,205	5,798	-	27,507	
93541	TOWN OF YOUNGSVILLE	1,129,414	48,665	373,283	112,690	49,692	584,330	
93601	GASTON COUNTY	63,801,730	2,749,158	21,087,140	6,365,982	672,679	30,874,959	
93602	TOWN OF STANLEY	1,003,610	43,245	331,704	100,138	59,238	534,325	
93604	CRAMERTON ABC BOARD	105,495	4,546	34,867	10,526	18,506	68,445	
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	27,494,064	1,184,694	9,087,076	2,743,291	1,977,611	14,992,672	
93610	TOWN OF MCADENVILLE	87,442	3,768	28,901	8,725	-	41,394	
93611	CITY OF GASTONIA	36,944,584	1,591,908	12,210,572	3,686,241	373,320	17,862,041	
93617	GASTONIA ABC BOARD	541,577	23,336	178,997	54,037	52,864	309,234	
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	42,311	1,823	13,984	4,222	39,340	59,369	
93621	CITY OF BELMONT	7,093,532	305,654	2,344,486	707,775	115,830	3,473,745	
93623	BELMONT HOUSING AUTHORITY	57,543	2,479	19,018	5,741	2,133	29,371	
93631	TOWN OF CRAMERTON	1,540,110	66,362	509,022	153,668	35,301	764,353	
93641	CITY OF CHERRYVILLE	2,328,781	100,345	769,687	232,360	129,635	1,232,027	
93647	CHERRYVILLE ABC BOARD	24,822	1,070	8,204	2,477	13,544	25,295	
93651	TOWN OF DALLAS	2,509,307	108,124	829,352	250,373	862	1,188,711	
93661	CITY OF LOWELL	877,242	37,800	289,938	87,529	34,971	450,238	
93671	BESSEMER CITY	1,956,447	84,302	646,626	195,210	42,373	968,511	
93681	TOWN OF RANLO	1,106,848	47,693	365,825	110,439	47,548	571,505	
93691	CITY OF MOUNT HOLLY	6,056,073	260,951	2,001,595	604,260	75,075	2,941,881	
93701	GATES COUNTY	2,452,893	105,693	810,707	244,744	30,386	1,191,530	
93704	GATES COUNTY ABC BOARD	7,898	340	2,610	788	2,080	5,818	
93801	GRAHAM COUNTY	3,902,176	168,141	1,289,710	389,350	383,791	2,230,992	
93803	GRAHAM COUNTY HEALTH DEPARTMENT	710,820	30,629	234,933	70,924	42,575	379,061	
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	753,695	32,476	249,104	75,202	94,751	451,533	
93821	TOWN OF ROBBINSVILLE	353,153	15,217	116,721	35,237	7,818	174,993	
93901	GRANVILLE COUNTY	11,459,997	493,801	3,787,649	1,143,451	451,465	5,876,366	
93904	GRANVILLE COUNTY ABC BOARD	177,705	7,657	58,733	17,731	16,856	100,977	
93906	GRANVILLE COUNTY HOSPITAL	19,211,319	827,798	6,349,542	1,916,859	287,856	9,382,055	
93908	GRANVILLE-VANCE PUBLIC HEALTH	3,572,152	153,921	1,180,634	356,421	143,384	1,834,360	
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	1,861,671	80,218	615,302	185,753	97,833	979,106	
93911	CITY OF OXFORD	3,037,345	130,876	1,003,874	303,059	-	1,437,809	
93913	OXFORD HOUSING AUTHORITY	253,864	10,939	83,905	25,330	20,884	141,058	
93914	TOWN OF STOVALL	27,643	1,191	9,136	2,758	4,543	17,628	
93921	CITY OF CREEDMOOR	1,672,119	72,050	552,653	166,840	56,087	847,630	
93931	TOWN OF BUTNER	3,018,164	130,050	997,535	301,145	461	1,429,191	
94001	GREENE COUNTY	5,449,055	234,795	1,800,970	543,694	51,204	2,630,663	
94002	MAURY SANITARY LAND DISTRICT	20,309	875	6,712	2,026	3,693	13,306	
94004	GREENE COUNTY ABC BOARD	54,158	2,334	17,900	5,404	6,924	32,562	
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	37,233	1,604	12,306	3,715	7,058	24,683	
94011	TOWN OF HOOKERTON	179,397	7,730	59,293	17,900	968	85,891	
94021	TOWN OF SNOW HILL	437,775	18,863	144,689	43,680	9,286	216,518	
94031	TOWN OF WALSTONBURG	26,515	1,142	8,763	2,646	9,782	22,333	
94101	GUILFORD COUNTY	103,480,714	4,458,890	34,201,459	10,325,055	2,012,648	50,998,052	
94102	GUIL-RAND FIRE DEPARTMENT	2,207,491	95,119	729,599	220,258	18,519	1,063,495	
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	2,354,168	101,439	778,077	234,893	-	1,114,409	
94109	ALAMANCE COMMUNITY FIRE DISTRICT	638,610	27,517	211,067	63,719	17,411	319,714	
94111	CITY OF GREENSBORO	131,886,996	5,682,891	43,590,033	13,159,365	207,160	62,639,449	
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	701,794	30,240	231,950	70,023	-	332,213	
94117	GREENSBORO ABC BOARD	2,359,809	101,682	779,942	235,456	200,364	1,317,444	
94118	GUILFORD FIRE DISTRICT # 13 INC	874,421	37,678	289,005	87,248	4,894	418,825	

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	
29,045	-	228,688	257,733	1,946,753	(95,521)	1,851,232	
939	-	4,130	5,069	62,938	(636)	62,302	
147,390	-	885,544	1,032,934	9,878,807	(446,437)	9,432,370	
1,254	-	165	1,419	84,023	15,468	99,491	
2,426	-	42,467	44,893	162,615	(5,563)	157,052	
4,481	-	-	4,481	300,311	51,958	352,269	
531	-	16,835	17,366	35,622	(753)	34,869	
763	-	3,355	4,118	51,117	(2,372)	48,745	
315,859	-	1,001,807	1,317,666	21,170,355	(305,468)	20,864,887	
-	-	16,204	16,204	-	(18,172)	(18,172)	
14,278	-	-	14,278	957,003	50,454	1,007,457	
387,713	-	2,950,503	3,338,216	25,986,360	(850,357)	25,136,003	
16,473	-	28,484	44,957	1,104,124	2,087	1,106,211	
6,852	-	765	7,617	459,253	39,194	498,447	
45,361	-	275,612	320,973	3,040,333	(180,759)	2,859,574	
3,074	-	33,609	36,683	206,065	567	206,632	
4,264	-	11,519	15,783	285,775	6,098	291,873	
3,654	-	24,079	27,733	244,882	(11,561)	233,321	
1,826	-	248	2,074	122,361	19,070	141,431	
369	-	909	1,278	24,760	(18)	24,742	
265	-	-	265	17,731	5,221	22,952	
85,780	-	276,855	362,635	5,749,366	(58,659)	5,690,707	
3,032	-	607	3,639	203,189	26,942	230,131	
241	-	-	241	16,134	6,347	22,481	
10,496	-	14,299	24,795	703,495	(5,133)	698,362	
353	-	-	353	23,642	8,882	32,524	
643	-	1,531	2,174	43,130	4,966	48,096	
245	-	2,835	3,080	16,453	(1,994)	14,459	
4,771	-	-	4,771	319,800	36,228	356,028	
269,539	-	56,962	326,501	18,065,807	358,854	18,424,661	
4,240	-	8,374	12,614	284,178	19,434	303,612	
446	-	4,549	4,995	29,871	8,316	38,187	
116,153	-	83,372	199,525	7,785,094	634,756	8,419,850	
369	-	2,912	3,281	24,760	(1,256)	23,504	
156,078	-	333,239	489,317	10,461,060	(73,337)	10,387,723	
2,288	-	-	2,288	153,350	30,012	183,362	
179	-	-	179	11,981	22,769	34,750	
29,968	-	11,659	41,627	2,008,572	52,756	2,061,328	
243	-	442	685	16,293	1,234	17,527	
6,506	-	47,202	53,708	436,090	(3,734)	432,356	
9,838	-	-	9,838	659,407	58,750	718,157	
105	-	-	105	7,029	7,688	14,717	
10,601	-	39,328	49,929	710,524	(19,978)	690,546	
3,706	-	8,882	12,588	248,396	13,094	261,490	
8,265	-	-	8,265	553,979	28,457	582,436	
4,676	-	13,843	18,519	313,410	27,058	340,468	
25,585	-	146,334	171,919	1,714,810	(59,146)	1,655,664	
10,363	-	29,077	39,440	694,550	(8,915)	685,635	
33	-	-	33	2,236	1,131	3,367	
16,485	-	1,674	18,159	1,104,922	123,071	1,227,993	
3,003	-	4,475	7,478	201,273	12,707	213,980	
3,184	-	5,166	8,350	213,413	26,027	239,440	
1,492	-	11,935	13,427	99,997	9,068	109,065	
48,414	-	-	48,414	3,244,960	232,128	3,477,088	
751	-	-	751	50,318	10,300	60,618	
81,161	-	38,706	119,867	5,439,789	47,994	5,487,783	
15,091	-	-	15,091	1,011,474	70,047	1,081,521	
7,865	-	22,624	30,489	527,142	43,816	570,958	
12,832	-	87,750	100,582	860,041	(41,082)	818,959	
1,072	-	535	1,607	71,883	7,989	79,872	
117	-	-	117	7,827	2,883	10,710	
7,064	-	15,125	22,189	473,470	16,569	490,039	
12,751	-	76,652	89,403	854,610	(32,025)	822,585	
23,020	-	167,151	190,171	1,542,930	(1,617)	1,541,313	
86	-	-	86	5,751	2,002	7,753	
229	-	-	229	15,335	3,723	19,058	
157	-	341	498	10,543	4,111	14,654	
758	-	1,320	2,078	50,797	(358)	50,439	
1,849	-	29,135	30,984	123,958	(3,231)	120,727	
112	-	-	112	7,508	5,679	13,187	
437,169	-	101,672	538,841	29,301,127	727,535	30,028,662	
9,326	-	70,776	80,102	625,063	(32,678)	592,385	
9,946	-	106,183	116,129	666,595	(50,045)	616,550	
2,698	-	20,916	23,614	180,826	(8,607)	172,219	
557,175	-	1,259,716	1,816,891	37,344,520	(884,545)	36,459,975	
2,965	-	34,855	37,820	198,717	(20,377)	178,340	
9,969	-	1,891	11,860	668,193	76,298	744,491	
3,694	-	17,644	21,338	247,597	(12,549)	235,048	

**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Deferred Outflows of Resources			Total Deferred Outflows of Resources
				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	
94121	CITY OF HIGH POINT	57,998,393	2,499,098	19,169,076	5,786,939	98,474	27,553,587
94127	HIGH POINT ABC BOARD	1,093,309	47,110	361,350	109,088	61,519	579,067
94131	TOWN OF JAMESTOWN	1,359,584	58,583	449,357	135,656	55,051	698,647
94151	TOWN OF GIBSONVILLE	2,911,541	125,456	962,295	290,506	76,307	1,454,564
94157	GIBSONVILLE ABC BOARD	99,853	4,303	33,003	9,963	9,207	56,476
94161	TOWN OF OAK RIDGE	301,816	13,005	99,753	30,115	14,546	157,419
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	504,344	21,732	166,691	50,322	17,564	256,309
94171	TOWN OF SUMMERFIELD	366,129	15,776	121,009	36,531	5,225	178,541
94172	SUMMERFIELD FIRE DISTRICT	1,784,384	76,887	589,757	178,041	13,912	858,597
94201	HALIFAX COUNTY	16,276,084	701,322	5,379,416	1,623,988	84,772	7,789,498
94204	HALIFAX COUNTY ABC BOARD	257,813	11,109	85,210	25,724	20,858	142,901
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	81,801	3,525	27,036	8,162	12,403	51,126
94209	ROANOKE RAPIDS SANITARY DISTRICT	1,540,674	66,386	509,209	153,725	1,781	731,101
94211	TOWN OF ENFIELD	758,772	32,695	250,782	75,708	23,700	382,885
94221	CITY OF ROANOKE RAPIDS	4,821,729	207,764	1,593,632	481,100	13,125	2,295,621
94231	TOWN OF WELDON	785,851	33,862	259,732	78,410	31,558	403,562
94241	TOWN OF SCOTLAND NECK	840,573	36,220	277,818	83,870	51,755	449,663
94251	TOWN OF HOBGOOD	142,728	6,150	47,173	14,241	8,989	76,553
94261	TOWN OF LITTLETON	210,425	9,067	69,548	20,996	3,711	103,322
94301	HARNETT COUNTY	31,587,484	1,361,076	10,439,994	3,151,722	-	14,952,792
94311	CITY OF DUNN	4,658,127	200,714	1,539,560	464,777	56,984	2,262,035
94313	DUNN HOUSING AUTHORITY	112,829	4,862	37,291	11,258	16,292	69,703
94317	DUNN ABC BOARD	100,982	4,351	33,375	10,076	25,565	73,367
94321	TOWN OF LILLINGTON	1,701,455	73,314	562,349	169,767	22,217	827,647
94331	TOWN OF ERWIN	879,499	37,897	290,684	87,754	15,007	431,342
94341	TOWN OF COATS	600,248	25,864	198,388	59,891	17,705	301,848
94347	TOWN OF ANGIER ABC BOARD	77,288	3,330	25,544	7,712	5,395	41,981
94351	TOWN OF ANGIER	1,839,106	79,245	607,844	183,501	47,889	918,479
94401	HAYWOOD COUNTY	20,102,665	866,206	6,644,141	2,005,795	454,031	9,970,173
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	246,530	10,623	81,481	24,598	9,115	125,817
94408	JUNALUSKA SANITARY DISTRICT	367,821	15,849	121,569	36,700	13,637	187,755
94411	TOWN OF WAYNESVILLE	6,223,059	268,146	2,056,786	620,922	19,108	2,964,962
94412	WAYNESVILLE ABC BOARD	149,498	6,442	49,411	14,917	23,460	94,230
94421	TOWN OF MAGGIE VALLEY	947,196	40,814	313,058	94,509	66,801	515,182
94427	MAGGIE VALLEY ABC BOARD	153,447	6,612	50,716	15,311	13,920	86,559
94428	MAGGIE VALLEY SANITARY DISTRICT	396,028	17,064	130,891	39,515	6,192	193,662
94431	TOWN OF CANTON	2,085,636	89,868	689,325	208,100	28,546	1,015,839
94437	CANTON ABC BOARD	89,699	3,865	29,646	8,950	15,987	58,448
94501	COUNTY OF HENDERSON	33,753,228	1,454,396	11,155,795	3,367,815	303,819	16,281,825
94511	CITY OF HENDERSONVILLE	13,111,807	564,976	4,333,589	1,308,264	406,191	6,613,020
94517	HENDERSONVILLE ABC BOARD	472,188	20,346	156,063	47,114	63,615	287,138
94521	TOWN OF LAUREL PARK	713,076	30,726	235,679	71,149	-	337,554
94527	LAUREL PARK ABC BOARD	42,311	1,823	13,984	4,222	420	20,449
94531	THE VILLAGE OF FLAT ROCK	124,111	5,348	41,020	12,384	15,374	74,126
94532	BLUE RIDGE FIRE DEPARTMENT	639,174	27,541	211,254	63,775	27,711	330,281
94541	TOWN OF FLETCHER	1,568,317	67,577	518,345	156,483	640	743,045
94547	FLETCHER ABC BOARD	97,597	4,205	32,257	9,738	17,479	63,679
94551	TOWN OF MILLS RIVER	365,000	15,728	120,636	36,419	28,187	200,970
94601	HERTFORD COUNTY	5,176,574	223,054	1,710,912	516,506	67,095	2,517,567
94604	HERTFORD COUNTY ABC BOARD	135,394	5,834	44,749	13,509	8,320	72,412
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	-	-	-	-	-	-
94611	TOWN OF AHSOKIE	1,796,231	77,398	593,673	179,224	54,784	905,079
94621	TOWN OF MURFREESBORO	592,350	25,524	195,778	59,103	7,232	287,637
94631	TOWN OF WINTON	182,782	7,876	60,411	18,238	-	86,525
94641	TOWN OF COFIELD	128,625	5,542	42,512	12,834	17,620	78,508
94701	HOKE COUNTY	13,474,551	580,606	4,453,480	1,344,458	62,072	6,440,616
94704	HOKE COUNTY ABC BOARD	116,778	5,032	38,596	11,652	11,679	66,959
94711	TOWN OF RAEFORD	1,952,498	84,131	645,321	194,816	57,295	981,563
94801	HYDE COUNTY	3,713,188	159,998	1,227,247	370,493	89,105	1,846,843
94804	HYDE COUNTY ABC BOARD	35,541	1,531	11,747	3,546	9,823	26,647
94812	OCRACOKE SANITARY DISTRICT	133,702	5,761	44,190	13,340	4,397	67,688
94901	IREDELL COUNTY	43,652,242	1,880,935	14,427,523	4,355,515	866,885	21,530,858
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	346,948	14,950	114,670	34,618	27,630	191,868
94911	CITY OF STATESVILLE	17,481,093	753,244	5,777,684	1,744,221	286,853	8,562,002
94917	STATESVILLE ABC BOARD	201,963	8,702	66,751	20,151	30,486	126,090
94921	CITY OF MOORESVILLE	23,302,482	1,004,083	7,701,714	2,325,065	242,724	11,273,586
94923	MOORESVILLE HOUSING AUTHORITY	178,269	7,681	58,920	17,787	16,871	101,259
94927	MOORESVILLE ABC BOARD	222,272	9,578	73,463	22,178	49,466	154,685
94931	TOWN OF TROUTMAN	1,478,054	63,688	488,512	147,477	95,086	794,763
94937	TOWN OF TROUTMAN ABC BOARD	47,388	2,042	15,662	4,728	2,725	25,157
94941	MI CONNECTION COMMUNICATIONS SYSTEM	35,541	1,531	11,747	3,546	4,433	21,257
94947	VALDESE ABC BOARD	20,873	899	6,899	2,083	3,649	13,530
95001	JACKSON COUNTY	12,354,727	532,354	4,083,367	1,232,725	330,384	6,178,830
95002	TUCKASEE/EE WATER AUTHORITY	975,403	42,029	322,381	97,323	44,243	505,976
95005	FONTANA REGIONAL LIBRARY	1,055,511	45,481	348,857	105,316	39,274	538,928
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	618,301	26,642	204,355	61,693	10,867	303,557
95009	VAYA HEALTH	24,222,035	1,043,705	8,005,636	2,416,816	1,723,998	13,190,155
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	132,009	5,688	43,630	13,172	7,895	70,385

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
245,022	-	454,430	699,452	16,422,560	(70,460)	16,352,100
4,619	-	1,481	6,100	309,576	27,848	337,424
5,744	-	5,022	10,766	384,974	23,834	408,808
12,300	-	21,385	33,685	824,419	9,968	834,387
422	-	4,818	5,240	28,274	3,654	31,928
1,275	-	-	1,275	85,461	7,086	92,547
2,131	-	-	2,131	142,808	14,152	156,960
1,547	-	24,828	26,375	103,671	(6,944)	96,727
7,538	-	34,078	41,616	505,258	(21,330)	483,928
68,761	-	144,320	213,081	4,608,662	(88,148)	4,520,514
1,089	-	-	1,089	73,001	12,213	85,214
346	-	-	346	23,162	5,100	28,262
6,509	-	32,186	38,695	436,250	(17,549)	418,701
3,206	-	25,269	28,475	214,850	(5,230)	209,620
20,370	-	180,590	200,960	1,365,299	(104,265)	1,261,034
3,320	-	15,677	18,997	222,518	(7,148)	215,370
3,551	-	48,485	52,036	238,013	13,923	251,936
603	-	-	603	40,414	3,240	43,654
889	-	9,991	10,880	59,583	(3,402)	56,181
133,446	-	564,033	697,479	8,944,168	(319,794)	8,624,374
19,679	-	-	19,679	1,318,974	23,787	1,342,761
477	-	101	578	31,948	9,333	41,281
427	-	484	911	28,593	11,697	40,290
7,188	-	10,656	17,844	481,776	7,409	489,185
3,716	-	13,541	17,257	249,035	2,332	251,367
2,536	-	12,233	14,769	169,963	(3,311)	166,652
327	-	3,490	3,817	21,884	3,499	25,383
7,770	-	10,139	17,909	520,753	29,874	550,627
84,927	-	296,902	381,829	5,692,179	28,515	5,720,694
1,042	-	2,779	3,821	69,806	7,309	77,115
1,554	-	13,581	15,135	104,151	309	104,460
26,290	-	139,791	166,081	1,762,093	(95,107)	1,666,986
632	-	-	632	42,331	12,443	54,774
4,002	-	7,289	11,291	268,204	21,591	289,795
648	-	-	648	43,449	7,913	51,362
1,673	-	8,561	10,234	112,138	2,675	114,813
8,811	-	33,726	42,537	590,559	18,688	609,247
379	-	-	379	25,399	8,151	33,550
142,595	-	111,770	254,365	9,557,410	82,215	9,639,625
55,393	-	123,855	179,248	3,712,679	39,918	3,752,597
1,995	-	-	1,995	133,702	30,913	164,615
3,012	-	48,283	51,295	201,911	(25,750)	176,161
179	-	338	517	11,981	304	12,285
524	-	-	524	35,143	8,881	44,024
2,700	-	26,182	28,882	180,986	6,904	187,890
6,626	-	14,078	20,704	444,077	(10,231)	433,846
412	-	-	412	27,635	10,368	38,003
1,542	-	5,868	7,410	103,352	10,081	113,433
21,869	-	83,976	105,845	1,465,775	(1,651)	1,464,124
572	-	2,207	2,779	38,338	3,270	41,608
-	-	40,452	40,452	-	(46,761)	(46,761)
7,588	-	18,558	26,146	508,612	2,963	511,575
2,502	-	15,321	17,823	167,727	1,053	168,780
772	-	13,139	13,911	51,756	(4,428)	47,328
543	-	-	543	36,421	9,348	45,769
56,925	-	75,682	132,607	3,815,392	(16,498)	3,798,894
493	-	11	504	33,066	6,083	39,149
8,249	-	6,252	14,501	552,860	21,250	574,110
15,687	-	55,748	71,435	1,051,409	1,391	1,052,800
150	-	-	150	10,064	4,163	14,227
565	-	324	889	37,858	3,536	41,394
184,415	-	71,282	255,697	12,360,369	342,330	12,702,699
1,466	-	8,729	10,195	98,240	23,574	121,814
73,851	-	21,598	95,449	4,949,866	116,973	5,066,839
853	-	-	853	57,187	18,869	76,056
98,445	-	187,623	286,068	6,598,225	(38,394)	6,559,831
753	-	-	753	50,478	6,360	56,838
939	-	-	939	62,938	21,350	84,288
6,244	-	5,124	11,368	418,519	29,410	447,929
200	-	1,423	1,623	13,418	1,764	15,182
150	-	690,671	690,821	10,064	(378,336)	(368,272)
88	-	91	179	5,910	2,753	8,663
52,194	-	-	52,194	3,498,308	128,158	3,626,466
4,121	-	-	4,121	276,191	24,349	300,540
4,459	-	5,691	10,150	298,874	12,278	311,152
2,612	-	10,998	13,610	175,075	7,582	182,657
102,329	-	178,683	281,012	6,858,601	408,411	7,267,012
558	-	2,257	2,815	37,379	6,991	44,370



**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

		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	1,073,564	46,259	354,824	107,118	8,506	516,707
95017	JACKSON COUNTY ABC BOARD	224,529	9,675	74,209	22,403	63,942	170,229
95101	JOHNSTON COUNTY	52,141,462	2,246,728	17,233,299	5,202,549	593,026	25,275,602
95103	BENSON HOUSING AUTHORITY	288,841	12,446	95,465	28,820	17,693	154,424
95104	JOHNSTON COUNTY ABC BOARD	905,449	39,015	299,260	90,344	128,041	556,660
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	388,694	16,748	128,468	38,783	19,086	203,085
95106	TOWN OF ARCHER LODGE	90,263	3,889	29,833	9,006	13,780	56,508
95110	JOHNSTON HEALTH CENTER	12,947,641	557,902	4,279,331	1,291,884	1,414	6,130,531
95111	TOWN OF SMITHFIELD	5,594,604	241,066	1,849,075	558,216	97,218	2,745,575
95113	SMITHFIELD HOUSING AUTHORITY	339,050	14,609	112,060	33,830	105,807	266,306
95121	TOWN OF SELMA	2,818,457	121,445	931,530	281,129	14,516	1,348,710
95122	TOWN OF MICRO	116,213	5,008	38,410	11,595	14,292	69,305
95123	SELMA HOUSING AUTHORITY	292,790	12,616	96,770	29,214	1,149	139,749
95131	TOWN OF CLAYTON	11,336,450	488,477	3,746,815	1,131,123	289,303	5,655,718
95141	TOWN OF BENSON	2,503,666	107,881	277,488	249,810	26,671	1,211,850
95151	TOWN OF FOUR OAKS	722,667	31,139	238,849	72,106	3,094	345,188
95161	TOWN OF PINE LEVEL	433,826	18,693	143,384	43,286	18,459	223,822
95171	TOWN OF KENLY	685,998	29,559	226,729	68,447	36,934	361,669
95181	TOWN OF PRINCETON	437,775	18,863	144,689	43,680	12,750	219,982
95191	TOWN OF WILSON'S MILLS	543,270	23,409	179,556	54,206	59,898	317,069
95201	JONES COUNTY	4,191,017	180,587	1,385,175	418,169	138,472	2,122,403
95204	JONES COUNTY ABC BOARD	17,488	754	5,780	1,745	1,643	9,922
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	-	-	-	-	2,383	2,383
95211	TOWN OF POLLOCKSVILLE	9,026	389	2,983	901	1,284	5,557
95221	TOWN OF MAYSVILLE	260,070	11,206	85,956	25,949	7,144	130,255
95301	LEE COUNTY	13,454,806	579,755	4,446,954	1,342,488	453,967	6,823,164
95311	CITY OF SANFORD	13,343,106	574,942	4,410,036	1,331,343	148,308	6,464,629
95317	SANFORD ABC BOARD	256,121	11,036	84,651	25,555	31,368	152,610
95321	TOWN OF BROADWAY	269,660	11,619	89,126	26,906	25,284	152,935
95401	LENOIR COUNTY	13,681,027	589,503	4,521,723	1,365,060	-	6,476,286
95404	LENOIR COUNTY ABC BOARD	205,912	8,873	68,056	20,545	1,710	99,184
95405	NEUSE REGIONAL LIBRARY	266,275	11,474	88,007	26,568	7,266	133,315
95411	CITY OF KINSTON	10,896,982	469,541	3,601,567	1,087,274	43,730	5,202,112
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	1,460,002	62,910	482,546	145,675	43,497	734,628
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	406,747	17,526	134,434	40,584	17,609	210,153
95421	TOWN OF PINK HILL	226,785	9,772	74,955	22,628	16,041	123,396
95431	TOWN OF LAGRANGE	906,013	39,039	299,447	90,400	50,619	479,505
95501	LINCOLN COUNTY	31,081,448	1,339,271	10,272,744	3,101,231	755,434	15,468,680
95504	LINCOLN COUNTY ABC BOARD	179,962	7,754	59,479	17,956	38,183	123,372
95511	CITY OF LINCOLN	6,348,299	273,542	2,098,179	633,418	242,382	3,247,521
95513	LINCOLN HOUSING AUTHORITY	298,996	12,883	98,821	29,833	34,522	176,059
95517	TOWN OF LINCOLN ABC BOARD	94,212	4,060	31,138	9,400	4,933	49,531
95601	MACON COUNTY	12,476,582	537,605	4,123,641	1,244,883	99,776	6,005,905
95611	TOWN OF FRANKLIN	1,852,645	79,829	612,319	184,852	19,308	896,308
95617	HIGHLANDS ABC BOARD	103,238	4,448	34,121	10,301	8,334	57,204
95621	TOWN OF HIGHLANDS	2,579,825	111,162	852,659	257,409	34,780	1,256,010
95701	MADISON COUNTY	6,762,944	291,409	2,235,224	674,790	575	3,201,998
95711	TOWN OF MARS HILL	931,964	40,157	308,024	92,989	8,072	449,242
95721	TOWN OF MARSHALL	311,407	13,418	102,923	31,071	13,732	161,144
95733	HOT SPRINGS HOUSING AUTHORITY	72,210	3,111	23,866	7,205	993	35,175
95801	MARTIN COUNTY	5,097,030	219,626	1,684,622	508,569	64,375	2,477,192
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	38,362	1,653	12,679	3,828	8,542	26,702
95804	MARTIN COUNTY ABC BOARD	149,498	6,442	49,411	14,917	220	70,990
95811	TOWN OF WILLIAMSTON	2,914,362	125,577	963,227	290,788	7,021	1,386,613
95813	WILLIAMSTON HOUSING AUTHORITY	216,631	9,334	71,599	21,615	17,660	120,208
95821	TOWN OF OAK CITY	46,260	1,993	15,289	4,616	2,045	23,943
95831	TOWN OF HAMILTON	107,751	4,643	35,613	10,751	16,179	67,186
95841	TOWN OF JAMESVILLE	120,162	5,178	39,715	11,990	1,000	57,883
95851	TOWN OF ROBERSONVILLE	154,498	22,169	170,047	51,335	11,842	255,393
95853	ROBERSONVILLE HOUSING AUTHORITY	147,241	6,344	48,665	14,691	-	69,700
95901	MCDOWELL COUNTY	12,715,215	547,887	4,202,511	1,268,693	308,483	6,327,574
95908	PLEASANT GARDEN FIRE DEPARTMENT	331,152	14,269	109,449	33,042	1,362	158,122
95911	TOWN OF MARION	3,423,219	147,503	1,131,410	341,560	135,386	1,755,859
95917	MARION ABC BOARD	173,192	7,463	57,242	17,281	11,843	93,829
95921	TOWN OF OLD FORT	254,993	10,987	84,278	25,443	17,077	137,785
96001	MECKLENBURG COUNTY	250,521,714	10,794,753	82,800,049	24,996,449	698,128	119,289,379
96003	CHARLOTTE HOUSING AUTHORITY	11,355,066	489,279	3,752,968	1,132,981	320,972	5,696,200
96004	MECKLENBURG COUNTY ABC BOARD	6,152,541	265,107	2,033,479	613,886	300,805	3,213,277
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	14,446,005	622,465	4,774,556	1,441,387	223,394	7,061,802
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	31,389,470	1,352,544	10,374,548	3,173,965	-	14,859,057
96009	CENTRALINA COUNCIL OF GOVERNMENTS	2,137,537	92,105	706,478	213,278	21,484	1,033,345
96011	CITY OF CHARLOTTE	364,759,503	15,717,155	120,556,833	36,394,818	4,789,516	177,458,322
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	12,105,940	521,634	4,001,140	1,207,901	-	5,730,675
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	219,452	9,456	72,531	21,896	9,255	113,138
96021	TOWN OF PINEVILLE	4,426,264	190,724	1,462,927	441,642	115,867	2,211,160
96031	TOWN OF MINT HILL	4,707,772	202,854	1,555,968	469,730	15,221	2,243,773
96041	TOWN OF HUNTERSVILLE	11,128,281	479,507	3,678,013	1,110,353	85,500	5,353,373
96051	TOWN OF CORNELIUS	5,568,654	239,948	1,840,498	555,627	17,176	2,653,249



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
4,535	-	8,044	12,579	303,985	(3,385)	300,600
949	-	40,039	40,988	63,577	(630)	62,947
220,279	-	269,233	489,512	14,764,138	48,124	14,812,262
1,220	-	1,172	2,392	81,787	8,082	89,869
3,825	-	-	3,825	256,383	59,886	316,269
1,642	-	28,940	30,582	110,061	(3,444)	106,617
381	-	-	381	25,558	6,757	32,315
54,699	-	333,355	388,054	3,666,195	(324,672)	3,341,523
23,635	-	84,578	108,213	1,584,143	(33,628)	1,550,515
1,432	-	-	1,432	96,004	60,201	156,205
11,907	-	55,515	67,422	798,062	(10,277)	787,785
491	-	-	491	32,906	9,349	42,255
1,237	-	13,529	14,766	82,905	(3,613)	79,292
47,892	-	31,726	79,618	3,209,977	107,509	3,317,486
10,577	-	-	10,577	708,927	16,625	725,552
3,053	-	15,192	18,245	204,627	(3,309)	201,318
1,833	-	5,152	6,985	122,840	7,207	130,047
2,898	-	24,668	27,566	194,244	5,055	199,299
1,849	-	3,089	4,938	123,958	3,988	127,946
2,295	-	-	2,295	153,830	27,309	181,139
17,706	-	92,116	109,822	1,186,709	(652)	1,186,057
74	-	5,375	5,449	4,952	(1,196)	3,756
-	-	5,356	5,356	-	(393)	(393)
38	-	1,153	1,191	2,556	(1,015)	1,541
1,099	-	19,459	20,558	73,640	(6,088)	67,552
56,842	-	21,340	78,182	3,809,801	169,500	3,979,301
56,370	-	69,609	125,979	3,778,173	2,640	3,780,813
1,082	-	-	1,082	72,522	15,110	87,632
1,139	-	80	1,219	76,356	9,875	86,231
57,797	-	446,384	504,181	3,873,857	(285,386)	3,588,471
870	-	20,875	21,745	58,305	(7,144)	51,161
1,125	-	9,947	11,072	75,397	5,211	80,608
46,036	-	189,682	235,718	3,085,540	(52,837)	3,032,703
6,168	-	23,516	29,684	413,407	5,998	419,405
1,718	-	7,394	9,112	115,173	3,190	118,363
958	-	4,562	5,520	64,216	1,829	66,045
3,828	-	7,716	11,544	256,543	9,959	266,502
131,308	-	164,672	295,980	8,800,881	247,994	9,048,875
760	-	-	760	50,957	18,818	69,775
26,819	-	-	26,819	1,797,555	124,266	1,921,821
1,263	-	-	1,263	84,662	21,386	106,048
398	-	2,000	2,398	26,677	220	26,897
52,709	-	189,717	242,426	3,532,812	(93,086)	3,439,726
7,827	-	38,322	46,149	524,586	(12,881)	511,705
436	-	-	436	29,232	4,034	33,266
10,899	-	14,875	25,774	730,491	24,864	755,355
28,571	-	77,246	105,817	1,914,964	(75,413)	1,839,551
3,937	-	16,591	20,528	263,891	(4,009)	259,882
1,316	-	11,880	13,196	88,177	(1,240)	86,937
305	-	343	648	20,447	153	20,600
21,533	-	15,335	36,868	1,443,252	18,883	1,462,135
162	-	-	162	10,862	5,170	16,032
632	-	3,070	3,702	42,331	(2,276)	40,055
12,312	-	64,068	76,380	825,217	(19,761)	805,456
915	-	3,024	3,939	61,340	21,375	82,715
195	-	735	930	13,099	1,638	14,737
455	-	-	455	30,510	10,922	41,432
508	-	8,578	9,086	34,025	(2,039)	31,986
2,174	-	44,864	47,038	145,683	9,219	154,902
622	-	3,229	3,851	41,692	(513)	41,179
53,717	-	10,515	64,232	3,600,382	96,384	3,696,766
1,399	-	6,729	8,128	93,767	(8,486)	85,281
14,462	-	56,031	70,493	969,303	5,469	974,772
732	-	1,635	2,367	49,040	5,730	54,770
1,077	-	11,871	12,948	72,203	780	72,983
1,058,364	-	3,858,277	4,916,641	70,936,585	(932,745)	70,003,840
47,971	-	185,644	233,615	3,215,249	111,814	3,327,063
25,992	-	-	25,992	1,742,126	183,139	1,925,265
61,029	-	268,812	329,841	4,090,465	23,492	4,113,957
132,609	-	2,060,397	2,193,006	8,888,099	(1,222,541)	7,665,558
9,030	-	14,007	23,037	605,255	19,182	624,437
1,540,977	-	6,510,309	8,051,286	103,283,636	1,025,920	104,309,556
51,143	-	590,791	641,934	3,427,863	(234,572)	3,193,291
927	-	2,728	3,655	62,139	3,053	65,192
18,699	-	30,833	49,532	1,253,321	11,119	1,264,440
19,889	-	100,133	120,022	1,333,031	(74,824)	1,258,207
47,013	-	-	47,013	3,151,033	22,977	3,174,010
23,526	-	190,191	213,717	1,576,795	(73,481)	1,503,314

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**As of and For the Year Ended June 30, 2022**

Employer Number	Employer	Net Pension Liability	Deferred Outflows of Resources				
			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	1,961,525	84,520	648,304	195,716	12,537	941,077
96071	TOWN OF MATTHEWS	7,547,667	325,222	2,494,583	753,088	114,963	3,687,856
96081	TOWN OF DAVIDSON	3,712,060	159,949	1,226,875	370,380	71,213	1,828,417
96101	MITCHELL COUNTY	3,930,947	169,381	1,299,219	392,220	141,101	2,001,921
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	36,105	1,556	11,933	3,602	-	17,091
96111	TOWN OF SPRUCE PINE	965,812	41,616	319,211	96,366	31,827	489,020
96121	TOWN OF BAKERSVILLE	87,442	3,768	28,901	8,725	610	42,004
96201	MONTGOMERY COUNTY	6,364,095	274,223	2,103,400	634,994	243,047	3,255,664
96204	MONTGOMERY-MUNICIPAL ABC BOARD	84,057	3,622	27,782	8,387	6,119	45,910
96211	TOWN OF STAR	106,623	4,594	35,240	10,639	11,455	61,928
96221	TOWN OF TROY	1,089,360	46,940	360,045	108,694	16,153	531,832
96231	TOWN OF BISCOE	647,072	27,882	213,864	64,563	6,588	312,897
96241	TOWN OF CANDOR	328,895	14,172	108,703	32,816	819	156,510
96251	TOWN OF MOUNT GILEAD	562,450	24,235	185,896	56,120	11,688	277,939
96301	MOORE COUNTY	26,054,371	1,122,659	8,611,242	2,599,642	74,032	12,407,575
96302	TOWN OF TAYLORTOWN	171,499	7,390	56,682	17,112	26,110	107,294
96304	MOORE COUNTY ABC BOARD	284,328	12,251	93,973	28,370	9,304	143,898
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	217,759	9,383	71,972	21,727	9,448	112,530
96310	MOORE COUNTY AIRPORT AUTHORITY	247,659	10,671	81,854	24,711	19,598	136,834
96311	TOWN OF SOUTHERN PINES	7,649,776	329,622	2,528,331	763,276	38,169	3,659,398
96312	TOWN OF CAMERON	75,595	3,257	24,985	7,543	8,795	44,580
96318	SANDHILLS CENTER	14,580,271	628,251	4,818,932	1,454,784	536,219	7,438,186
96321	TOWN OF VASS	254,428	10,963	84,091	25,386	5,832	126,272
96331	TOWN OF ABERDEEN	3,890,893	167,655	1,285,981	388,224	13,381	1,855,241
96341	TOWN OF ROBBINS	480,086	20,686	158,673	47,902	20,754	248,015
96351	VILLAGE OF PINEHURST	6,130,540	264,159	2,026,208	611,690	36,899	2,938,956
96361	TOWN OF PINEBLUFF	349,769	15,071	115,602	34,899	28,382	193,954
96371	VILLAGE OF WHISPERING PINES	871,036	37,532	287,887	86,910	37,180	449,509
96381	FOX FIRE VILLAGE	174,884	7,536	57,801	17,450	14,482	97,269
96391	TOWN OF CARTHAGE	1,039,151	44,776	343,450	103,684	11,752	503,662
96401	NASH COUNTY	23,782,568	1,024,769	7,860,388	2,372,967	306,895	11,565,019
96404	NASH COUNTY ABC BOARD	617,172	26,593	203,982	61,580	54,493	346,648
96405	BRASWELL MEMORIAL LIBRARY	694,460	29,924	229,526	69,292	26,957	355,699
96411	TOWN OF SPRING HOPE	312,535	13,467	103,296	31,184	-	147,947
96421	TOWN OF NASHVILLE	2,385,196	102,776	788,332	237,989	20,401	1,149,498
96431	TOWN OF MIDDLESEX	260,634	11,230	86,142	26,005	20,470	143,847
96441	TOWN OF WHITAKERS	174,884	7,536	57,801	17,450	7,432	90,219
96451	TOWN OF BAILEY	63,184	2,723	20,883	6,304	3,455	33,365
96461	TOWN OF SHARPSBURG	861,446	37,119	284,717	85,953	30,128	437,917
96501	NEW HANOVER COUNTY	81,912,406	3,529,531	27,072,908	8,173,021	555,402	39,330,862
96502	NEW HANOVER AIRPORT AUTHORITY	1,881,416	81,069	621,828	187,723	28,577	919,197
96503	WILMINGTON HOUSING AUTHORITY	1,645,605	70,908	543,890	164,194	384,249	1,163,241
96504	NEW HANOVER COUNTY ABC BOARD	1,981,834	85,395	655,017	197,743	5,117	943,272
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	13,506,143	581,967	4,463,922	1,347,610	215,466	6,008,965
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	72,210	3,111	23,866	7,205	27,545	61,727
96511	TOWN OF WRIGHTSVILLE BEACH	3,190,792	137,488	1,054,590	318,369	10,872	1,521,319
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	808,981	34,858	267,377	80,718	29,176	412,129
96521	TOWN OF CAROLINA BEACH	5,429,310	233,944	1,794,444	541,723	42,508	2,612,619
96531	CITY OF WILMINGTON	46,364,076	1,997,786	15,323,812	4,626,095	238,988	22,186,681
96541	TOWN OF KURE BEACH	2,392,530	103,092	790,756	238,721	19,393	1,151,962
96601	NORTHAMPTON COUNTY	8,642,668	372,405	2,856,492	862,344	50,251	4,141,492
96604	NORTHAMPTON COUNTY ABC BOARD	28,771	1,240	9,509	2,871	5,535	19,155
96611	TOWN OF RICH SQUARE	56,978	2,455	18,832	5,685	3,972	30,944
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	197,450	8,508	65,259	19,701	9,074	102,542
96621	TOWN OF WOODLAND	138,215	5,956	45,681	13,791	10,934	76,362
96631	TOWN OF GARYSBURG	144,421	6,223	47,733	14,410	5,336	73,702
96641	TOWN OF CONWAY	195,193	8,411	64,513	19,476	16,166	108,566
96651	TOWN OF GASTON	112,829	4,862	37,291	11,258	7,874	61,285
96661	TOWN OF JACKSON	126,368	5,445	41,766	12,609	2,792	62,612
96671	TOWN OF SEVERN	53,594	2,309	17,713	5,347	4,424	29,793
96681	TOWN OF SEABOARD	94,776	4,084	31,324	9,457	11,881	56,746
96701	ONSLow COUNTY	45,244,253	1,949,534	14,953,699	4,514,362	-	21,417,595
96704	ONSLow COUNTY ABC BOARD	1,444,206	62,230	477,325	144,099	151,246	834,900
96708	ONSLow WATER & SEWER AUTHORITY	4,364,209	188,050	1,442,417	435,450	17,681	2,083,598
96711	CITY OF JACKSONVILLE	20,749,172	894,063	6,857,819	2,070,302	11,630	9,833,814
96721	TOWN OF SWANSBORO	1,482,567	63,882	490,004	147,927	24,901	726,714
96722	TOWN OF SWEPSONVILLE	103,238	4,448	34,121	10,301	34,234	83,104
96731	TOWN OF HOLLY RIDGE	1,316,145	56,711	435,000	131,322	29,620	652,653
96733	HOLLY RIDGE HOUSING AUTHORITY	-	-	-	-	-	-
96741	TOWN OF RICHLANDS	443,416	19,106	146,554	44,243	-	209,903
96751	TOWN OF NORTH TOPSAIL BEACH	1,864,492	80,339	616,234	186,034	59,650	942,257
96801	ORANGE COUNTY	39,085,506	1,684,159	12,918,169	3,899,857	42,700	18,544,885
96804	ORANGE COUNTY ABC BOARD	1,413,742	60,917	467,256	141,060	8,375	677,608
96808	ORANGE WATER AND SEWER AUTHORITY	6,896,082	297,146	2,279,227	688,074	20,486	3,284,933
96811	TOWN OF CHAPEL HILL	30,160,767	1,299,600	9,968,449	3,009,368	-	14,277,417
96821	TOWN OF CARRBORO	6,645,038	286,329	2,196,255	663,026	32,623	3,178,233
96831	TOWN OF HILLSBOROUGH	4,708,900	202,902	1,556,341	469,843	84,994	2,314,080
96901	PAMLICO COUNTY	4,434,727	191,088	1,465,724	442,486	7,306	2,106,604
96911	TOWN OF BAYBORO	18,617	802	6,153	1,858	6,366	15,179

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	
8,287	-	26,942	35,229	555,416	(7,709)	547,707	
31,886	-	-	31,886	2,137,163	84,258	2,221,421	
15,682	-	4,788	20,470	1,051,090	32,530	1,083,620	
16,607	-	25,442	42,049	1,113,069	40,821	1,153,890	
153	-	7,987	8,140	10,223	(3,816)	6,407	
4,080	-	-	4,080	273,475	21,594	295,069	
369	-	6,504	6,873	24,760	(4,360)	20,400	
26,886	-	29,962	56,848	1,802,028	54,563	1,856,591	
355	-	-	355	23,801	4,046	27,847	
450	-	-	450	30,191	6,290	36,481	
4,602	-	22,710	27,312	308,458	(13,246)	295,212	
2,734	-	12,432	15,166	183,222	(13,933)	169,289	
1,389	-	15,736	17,125	93,128	(7,441)	85,687	
2,376	-	22,038	24,414	159,261	(8,482)	150,779	
110,070	-	414,556	524,626	7,377,437	(88,558)	7,288,879	
725	-	32,086	32,811	48,561	(1,182)	47,379	
1,201	-	-	1,201	80,509	7,594	88,103	
920	-	-	920	61,660	8,739	70,399	
1,046	-	9,486	10,532	70,126	6,754	76,880	
32,318	-	109,417	141,735	2,166,076	(36,738)	2,129,338	
319	-	11,174	11,493	21,405	(1,707)	19,698	
61,596	-	-	61,596	4,128,483	294,679	4,423,162	
1,075	-	9,870	10,945	72,043	100	72,143	
16,438	-	74,957	91,395	1,101,727	(57,532)	1,044,195	
2,028	-	9,730	11,758	135,939	797	136,736	
25,899	-	8,962	34,861	1,735,896	11,784	1,747,680	
1,478	-	2,694	4,172	99,039	8,752	107,791	
3,680	-	14,528	18,208	246,639	6,293	252,932	
739	-	5,561	6,300	49,519	1,921	51,440	
4,390	-	67,149	71,539	294,241	(37,063)	257,178	
100,473	-	236,889	337,362	6,734,163	(55,011)	6,679,152	
2,607	-	-	2,607	174,756	27,951	202,707	
2,934	-	20,930	23,864	196,640	6,275	202,915	
1,320	-	24,841	26,161	88,496	(11,837)	76,659	
10,077	-	81,384	91,461	675,381	(27,703)	647,678	
1,101	-	848	1,949	73,800	11,874	85,674	
739	-	999	1,738	49,519	4,450	53,969	
267	-	1,784	2,051	17,891	1,318	19,209	
3,639	-	34,387	38,026	243,923	197	244,120	
346,050	-	525,320	871,370	23,193,943	(60,974)	23,132,969	
7,948	-	24,275	32,223	532,733	(9,266)	523,467	
6,952	-	3,171	10,123	465,962	216,965	682,927	
8,373	-	54,067	62,440	561,167	(25,531)	535,636	
57,059	-	6,294	63,353	3,824,338	132,095	3,956,433	
305	-	-	305	20,447	14,347	34,794	
13,480	-	23,164	36,644	903,490	(20,775)	882,715	
3,418	-	4,259	7,677	229,067	8,856	237,923	
22,937	-	40,031	62,968	1,537,339	(30,888)	1,506,451	
195,872	-	584,642	780,514	13,128,240	(338,722)	12,789,518	
10,108	-	17,028	27,136	677,458	341	677,799	
36,512	-	103,061	139,573	2,447,218	(75,101)	2,372,117	
122	-	-	122	8,147	2,571	10,718	
241	-	7,641	7,882	16,134	(1,734)	14,400	
834	-	10,398	11,232	55,909	941	56,850	
584	-	-	584	39,136	5,025	44,161	
610	-	133	743	40,893	2,402	43,295	
825	-	5,856	6,681	55,270	8,437	63,707	
477	-	4,416	4,893	31,948	1,857	33,805	
534	-	7,356	7,890	35,782	(196)	35,586	
226	-	2,230	2,456	15,175	2,615	17,790	
400	-	1,863	2,263	26,836	5,859	32,695	
191,141	-	681,360	872,501	12,811,156	(547,027)	12,264,129	
6,101	-	-	6,101	408,935	76,539	485,474	
18,437	-	86,420	104,857	1,235,749	(17,308)	1,218,441	
87,658	-	424,484	512,142	5,875,241	(200,928)	5,674,313	
6,263	-	888	7,151	419,797	15,157	434,954	
436	-	-	436	29,232	11,411	40,643	
5,560	-	1,799	7,359	372,674	10,636	383,310	
-	-	4,259	4,259	-	(3,709)	(3,709)	
1,873	-	20,248	22,121	125,556	(9,962)	115,594	
7,877	-	36,256	44,133	527,941	13,066	541,007	
165,122	-	691,446	856,568	11,067,273	(233,476)	10,833,797	
5,973	-	13,748	19,721	400,309	(13,818)	386,491	
29,133	-	64,099	93,232	1,952,663	(13,953)	1,938,710	
127,418	-	686,711	814,129	8,540,185	(316,586)	8,223,599	
28,073	-	2,325	30,398	1,881,579	7,778	1,889,357	
19,893	-	126,304	146,197	1,333,351	(33,948)	1,299,403	
18,735	-	128,326	147,061	1,255,717	(71,251)	1,184,466	
79	-	-	79	5,271	3,121	8,392	

**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

		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
96912	TOWN OF ORIENTAL	401,106	17,283	132,570	40,021	656	190,530
96918	BAY RIVER METRO SEWERAGE DISTRICT	251,044	10,817	82,973	25,049	34,394	153,233
97001	PASQUOTANK COUNTY	8,296,848	357,504	2,742,195	827,839	240,916	4,168,454
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	2,219,902	95,654	733,701	221,496	-	1,050,851
97004	PASQUOTANK COUNTY ABC BOARD	92,519	3,987	30,579	9,231	7,512	51,309
97005	EAST ALBEMARLE REGIONAL LIBRARY	173,192	7,463	57,242	17,281	12,280	94,266
97008	ALBEMARLE DISTRICT JAIL COMMISSION	1,980,705	85,347	654,644	197,630	98,516	1,036,137
97011	ELIZABETH CITY	10,696,147	460,887	3,535,189	1,067,236	109,833	5,173,145
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	143,292	6,174	47,360	14,297	6,290	74,121
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	133,138	5,737	44,003	13,284	14,079	77,103
97015	PASQUOTANK-CAMDEN LIBRARY	261,762	11,279	86,515	26,118	4,122	128,034
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	50,773	2,188	16,781	5,066	1,798	25,833
97101	PENDER COUNTY	17,098,040	736,739	5,651,081	1,706,001	385,806	8,479,627
97104	PENDER COUNTY ABC BOARD	361,616	15,582	119,518	36,081	31,947	203,128
97111	TOWN OF BURGAW	1,986,911	85,614	656,695	198,249	54,729	995,287
97121	TOWN OF TOPSAIL BEACH	1,030,125	44,387	340,467	102,783	102,978	590,615
97131	TOWN OF SURF CITY	4,081,573	175,871	1,349,003	407,249	10,127	1,942,250
97201	PERQUIMANS COUNTY	3,734,061	160,897	1,234,146	372,576	168,991	1,936,610
97211	TOWN OF HERTFORD	517,319	22,291	170,979	51,617	54,416	299,303
97213	HERTFORD HOUSING AUTHORITY	198,014	8,532	65,446	19,757	4,108	97,843
97217	TOWN OF HERTFORD ABC BOARD	45,696	1,969	15,103	4,559	6,632	28,263
97221	TOWN OF WINFALL	15,796	681	5,221	1,576	14,067	21,545
97301	PERSON COUNTY	12,772,757	550,366	4,221,530	1,274,435	40,292	6,086,623
97302	ROXBORO HOUSING AUTHORITY	266,275	11,474	88,007	26,568	42,626	168,675
97304	PERSON COUNTY ABC BOARD	122,983	5,299	40,647	12,271	32,299	90,516
97311	CITY OF ROXBORO	4,503,552	194,054	1,488,471	449,353	23,590	2,155,468
97401	PITT COUNTY	39,547,539	1,704,067	13,070,875	3,945,957	168,792	18,889,691
97402	PITT-GREENVILLE CONVENTION AND VISITORS	273,045	11,765	90,244	27,244	5,551	134,804
97404	PITT COUNTY ABC BOARD	1,510,210	65,074	499,140	150,685	62,049	776,948
97405	SHEPPARD MEMORIAL LIBRARY	543,270	23,409	179,556	54,206	22,652	279,823
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	211,554	9,116	69,921	21,108	14,092	114,237
97411	CITY OF GREENVILLE	33,288,374	1,434,366	11,002,156	3,321,433	30,588	15,788,543
97412	GREENVILLE UTILITIES COMMISSION	23,703,024	1,021,342	7,834,097	2,365,030	195,296	11,415,765
97413	GREENVILLE HOUSING AUTHORITY	1,704,275	73,436	563,281	170,048	77,871	884,636
97421	TOWN OF FARMVILLE	2,356,989	101,560	779,009	235,175	4,364	1,120,108
97423	FARMVILLE HOUSING AUTHORITY	177,141	7,633	58,547	17,675	19,028	102,883
97431	TOWN OF GRIFTON	481,778	20,759	159,233	48,071	2,841	230,904
97441	TOWN OF BETHEL	157,960	6,806	52,207	15,761	-	74,774
97451	TOWN OF WINTERVILLE	3,532,098	152,195	1,167,395	352,424	26,266	1,698,280
97461	TOWN OF AYDEN	2,918,875	125,772	964,719	291,238	3,188	1,384,917
97463	AYDEN HOUSING AUTHORITY	-	-	-	-	-	-
97471	TOWN OF GRIMESLAND	144,421	6,223	47,733	14,410	18,754	87,120
97481	VILLAGE OF SIMPSON	12,975	559	4,288	1,295	3,028	9,170
97501	POLK COUNTY	6,911,313	297,802	2,284,261	689,594	90,979	3,362,636
97511	TOWN OF TRYON	1,355,635	58,413	448,052	135,262	44,438	686,165
97517	TRYON ABC BOARD	27,643	1,191	9,136	2,758	9,067	22,152
97521	TOWN OF COLUMBUS	736,206	31,722	243,324	73,457	6,139	354,642
97527	COLUMBUS ABC BOARD	12,975	559	4,288	1,295	5,296	11,438
97531	CITY OF SALUDA	333,408	14,366	110,195	33,267	19,040	176,868
97601	RANDOLPH COUNTY	31,366,340	1,351,547	10,366,904	3,129,657	66,588	14,914,696
97607	ASHEBORO ABC BOARD	164,166	7,074	54,258	16,380	25,306	103,018
97611	CITY OF ASHEBORO	13,452,549	579,658	4,446,208	1,342,263	49,773	6,417,902
97613	ASHEBORO HOUSING AUTHORITY	468,803	20,200	154,944	46,776	28,531	250,451
97621	CITY OF RANDLEMAN	2,186,617	94,219	722,700	218,175	-	1,035,094
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	144,985	6,247	47,919	14,466	3,151	71,783
97627	CITY OF RANDLEMAN ABC BOARD	14,668	632	4,848	1,464	3,342	10,286
97631	TOWN OF LIBERTY	1,151,980	49,638	380,741	114,942	13,428	558,749
97637	LIBERTY ABC BOARD	21,437	924	7,085	2,139	6,746	16,894
97641	TOWN OF RAMSEUR	615,480	26,520	203,423	61,411	90,081	381,435
97651	CITY OF ARCHDALE	3,031,139	130,609	1,001,823	302,440	62,354	1,497,226
97661	CITY OF TRINITY	263,455	11,352	87,075	26,287	8,088	132,802
97701	RICHMOND COUNTY	13,237,611	570,397	4,375,169	1,320,817	53,436	6,319,819
97705	SANDHILL REGIONAL LIBRARY	148,370	6,393	49,038	14,804	8,898	79,133
97711	CITY OF ROCKINGHAM	4,372,671	188,414	1,445,213	436,294	-	2,069,921
97713	ROCKINGHAM HOUSING AUTHORITY	425,364	18,329	140,587	42,442	18,554	219,912
97717	HAMLET ABC BOARD	57,543	2,479	19,018	5,741	12,677	39,915
97721	CITY OF HAMLET	2,837,638	122,271	937,869	283,133	30,734	1,374,007
97727	CITY OF ROCKINGHAM ABC BOARD	119,034	5,129	39,342	11,877	9,182	65,530
97731	TOWN OF ELLERBE	179,962	7,754	59,479	17,956	4,592	89,781
97801	ROBESON COUNTY	35,110,555	1,512,882	11,604,406	3,503,246	742,598	17,363,132
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	801,083	34,518	264,766	79,930	3,225	382,439
97803	ROBESON COUNTY HOUSING AUTHORITY	428,749	18,474	141,706	42,779	9,019	211,978
97805	ROBESON COUNTY PUBLIC LIBRARY	455,263	19,617	150,469	45,425	819	216,330
97811	CITY OF LUMBERTON	12,231,180	527,030	4,042,533	1,220,397	-	5,789,960
97817	LUMBERTON ABC BOARD	128,060	5,518	42,325	12,778	15,563	76,184
97818	LUMBERTON AIRPORT COMMISSION	87,442	3,768	28,901	8,725	8,624	50,018
97821	TOWN OF FAIRMONT	825,341	35,563	272,784	82,351	61,941	452,639
97823	FAIRMONT HOUSING AUTHORITY	94,776	4,084	31,324	9,457	6,007	50,872

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
1,695	-	12,729	14,424	113,575	(4,622)	108,953
1,061	-	99	1,160	71,084	12,704	83,788
35,051	-	-	35,051	2,349,298	139,818	2,489,116
9,378	-	216,234	225,612	628,577	(125,394)	503,183
391	-	304	695	26,197	4,912	31,109
732	-	451	1,183	49,040	6,830	55,870
8,368	-	2,386	10,754	560,847	34,442	595,289
45,187	-	43,185	88,372	3,028,672	4,892	3,033,564
605	-	4,832	5,437	40,574	264	40,838
562	-	2,111	2,673	37,699	6,955	44,654
1,106	-	1,150	2,256	74,119	3,837	77,956
214	-	12,064	12,278	14,377	(1,746)	12,631
72,233	-	-	72,233	4,841,403	229,504	5,070,907
1,528	-	-	1,528	102,393	15,420	117,813
8,394	-	30,636	39,030	562,605	5,699	568,304
4,352	-	-	4,352	291,685	46,668	338,353
17,243	-	72,510	89,753	1,155,720	(49,628)	1,106,092
15,775	-	12,558	28,333	1,057,320	53,898	1,111,218
2,185	-	130,447	132,632	146,482	(8,875)	137,607
837	-	1,237	2,074	56,069	2,106	58,175
193	-	-	193	12,939	4,925	17,864
67	-	12,771	12,838	4,473	2,168	6,641
53,960	-	264,400	318,360	3,616,676	(103,181)	3,513,495
1,125	-	-	1,125	75,397	31,432	106,829
520	-	-	520	34,823	16,441	51,264
19,026	-	127,281	146,307	1,275,205	(52,714)	1,222,491
167,074	-	364,514	531,588	11,198,100	(68,311)	11,129,789
1,154	-	10,108	11,262	77,314	2,534	79,848
6,380	-	1,952	8,332	427,624	18,836	446,460
2,295	-	-	2,295	153,830	14,475	168,305
894	-	-	894	59,903	7,712	67,615
140,631	-	747,099	887,730	9,425,784	(464,967)	8,960,817
100,137	-	227,401	327,538	6,711,640	(47,119)	6,664,521
7,200	-	684	7,884	482,575	47,668	530,243
9,957	-	74,981	84,938	667,394	(29,660)	637,734
748	-	1,467	2,215	50,158	12,390	62,548
2,035	-	12,712	14,747	136,418	196	136,614
667	-	62,906	63,573	44,727	(29,288)	15,439
14,922	-	234,856	249,778	1,000,133	(71,441)	928,692
12,331	-	117,242	129,573	826,495	(61,890)	764,605
-	-	-	-	-	(5,607)	(5,607)
610	-	-	610	40,893	10,559	51,452
55	-	2,124	2,179	3,674	(284)	3,390
29,198	-	38,758	67,956	1,956,976	51,796	2,008,772
5,727	-	1,418	7,145	383,855	24,379	408,234
117	-	-	117	7,827	3,142	10,969
3,110	-	14,556	17,666	208,461	(2,390)	206,071
55	-	7,834	7,889	3,674	(906)	2,768
1,409	-	43,326	44,735	94,406	(4,496)	89,910
132,511	-	36,424	168,935	8,881,550	(13,892)	8,867,658
694	-	-	694	46,484	13,914	60,398
56,832	-	52,178	109,010	3,809,162	3,682	3,812,844
1,981	-	13,837	15,818	132,744	11,489	144,233
9,238	-	97,889	107,127	619,153	(59,223)	559,930
613	-	1,007	1,620	41,053	286	41,339
62	-	1,339	1,401	4,153	141	4,294
4,867	-	20,138	25,005	326,189	(6,241)	319,948
91	-	982	1,073	6,070	1,657	7,727
2,600	-	-	2,600	174,276	36,455	210,731
12,805	-	62,233	75,038	858,284	(19,765)	838,519
1,113	-	3,373	4,486	74,599	1,066	75,665
55,924	-	146,229	202,153	3,748,301	(40,346)	3,707,955
627	-	1,603	2,230	42,012	3,062	45,074
18,473	-	63,846	82,319	1,238,146	(27,648)	1,210,498
1,797	-	172	1,969	120,444	9,061	129,505
243	-	9,713	9,956	16,293	3,389	19,682
11,988	-	90,168	102,156	803,493	(47,041)	756,452
503	-	10	513	33,705	4,049	37,754
760	-	4,676	5,436	50,957	675	51,632
148,329	-	85,043	233,372	9,941,745	230,478	10,172,223
3,384	-	47,167	50,551	226,831	(18,342)	208,489
1,811	-	2,230	4,041	121,402	3,247	124,649
1,923	-	8,681	10,604	128,910	(2,704)	126,206
51,672	-	251,476	303,148	3,463,325	(124,335)	3,338,990
541	-	-	541	36,261	8,083	44,344
369	-	2,224	2,593	24,760	1,187	25,947
3,487	-	9,111	12,598	233,700	21,485	255,185
400	-	-	400	26,836	3,813	30,649

**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

		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	1,066,794	45,967	352,587	106,442	23,484	528,480
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	81,237	3,500	26,850	8,106	5,230	43,686
97840	TOWN OF MAXTON	867,087	37,362	286,581	86,516	118,249	528,708
97841	TOWN OF PARKTON	76,159	3,282	25,171	7,599	3,251	39,303
97847	MAXTON ABC BOARD	11,283	486	3,729	1,126	3,902	9,243
97851	TOWN OF PEMBROKE	1,365,226	58,826	451,221	136,219	-	646,266
97853	PEMBROKE HOUSING AUTHORITY	455,827	19,641	150,656	45,481	6,668	222,446
97861	TOWN OF ROWLAND	293,918	12,665	97,143	29,326	17,505	156,639
97871	TOWN OF RED SPRINGS	1,788,333	77,058	591,063	178,435	305,750	1,152,306
97877	RED SPRINGS ABC BOARD	56,414	2,431	18,646	5,629	3,513	30,219
97901	ROCKINGHAM COUNTY	20,406,173	879,283	6,744,454	2,036,078	-	9,659,815
97911	CITY OF REIDSVILLE	6,460,563	278,380	2,135,284	644,619	98,931	3,157,214
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	186,167	8,022	61,530	18,575	33,623	121,750
97917	REIDSVILLE ABC BOARD	143,292	6,174	47,360	14,297	23,356	91,187
97921	TOWN OF MAYODAN	1,196,547	51,558	395,471	119,389	3,125	569,543
97931	TOWN OF STONEVILLE	328,331	14,147	108,517	32,760	4,186	159,610
97941	TOWN OF MADISON	1,210,086	52,142	399,946	120,739	14,396	587,223
97947	MADISON ABC BOARD	100,982	4,351	33,375	10,076	16,648	64,450
97948	MADISON-MAYODAN RECREATION COMMISSION	115,085	4,959	38,037	11,483	983	55,462
97951	CITY OF EDEN	6,388,917	275,293	2,111,604	637,471	68,646	3,093,014
97957	EDEN ABC BOARD	73,339	3,160	24,239	7,318	16,140	50,857
98001	ROWAN COUNTY	30,978,209	1,334,823	10,238,622	3,090,931	241,709	14,906,085
98002	ROWAN CONVENTION & VISITORS BUREAU	55,286	2,382	18,273	5,516	5,092	31,263
98003	ROWAN COUNTY HOUSING AUTHORITY	500,959	21,586	165,572	49,984	53,229	290,371
98004	ROWAN COUNTY ABC BOARD	1,155,929	49,808	382,046	115,336	166,364	713,554
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	38,362	1,653	12,679	3,828	720	18,880
98011	CITY OF SALISBURY	18,141,704	781,710	5,996,023	1,810,135	8,642	8,596,510
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	713,076	30,726	235,679	71,149	18,915	356,469
98021	TOWN OF EAST SPENCER	318,741	13,734	105,347	31,803	39,220	190,104
98023	EAST SPENCER HOUSING AUTHORITY	37,233	1,604	12,306	3,715	825	18,450
98031	TOWN OF SPENCER	873,857	37,654	288,819	87,191	29,010	442,674
98041	TOWN OF CHINA GROVE	1,223,062	52,701	404,235	122,034	20,458	599,428
98051	TOWN OF LANDIS	1,914,137	82,478	632,642	190,988	143,473	1,049,581
98061	TOWN OF GRANITE QUARRY	747,489	32,209	247,053	74,583	12,752	366,597
98071	TOWN OF ROCKWELL	371,206	15,995	122,687	37,038	28,476	204,196
98081	TOWN OF FAITH	75,031	3,233	24,799	7,486	148	35,666
98091	TOWN OF CLEVELAND	315,920	13,613	104,415	31,522	21,283	170,833
98101	RUTHERFORD COUNTY	15,206,469	655,233	5,025,897	1,517,265	43,895	7,242,290
98102	BROAD RIVER WATER AUTHORITY	988,942	42,613	326,856	98,674	55,069	523,212
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	2,806,046	120,910	927,428	279,980	6,516	1,334,834
98107	FOREST CITY ABC BOARD 168	110,572	4,764	36,545	11,033	23,920	76,262
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	891,346	38,407	294,599	88,936	37,050	458,992
98111	TOWN OF FOREST CITY	5,663,994	244,056	1,872,009	565,140	-	2,681,205
98113	FOREST CITY HOUSING AUTHORITY	147,805	6,369	48,851	14,748	10,719	80,687
98121	TOWN OF SPINDALE	1,147,466	49,443	379,250	114,491	18,296	561,480
98131	TOWN OF LAKE LURE	1,281,732	55,229	423,626	127,888	20,280	627,023
98141	TOWN OF RUTHERFORDTON	1,609,499	69,352	531,956	160,592	-	761,900
98147	TOWN OF RUTHERFORDTON ABC BRD	64,876	2,795	21,442	6,473	14,470	45,180
98161	TOWN OF ELLENBORO	40,054	1,726	13,238	3,997	6,866	25,827
98201	SAMPSON COUNTY	18,520,244	798,020	6,121,134	1,847,905	338,691	9,105,750
98205	J C HOLIDAY MEMORIAL LIBRARY	238,068	10,258	78,684	23,754	14,690	127,386
98211	CITY OF CLINTON	4,638,382	199,864	1,533,034	462,807	6,305	2,202,010
98218	CLINTON ABC BOARD	90,263	3,889	29,833	9,006	1,858	44,586
98221	TOWN OF SALEMBURG	136,523	5,883	45,122	13,622	1,477	66,104
98231	TOWN OF NEWTON GROVE	144,985	6,247	47,919	14,466	13,135	81,767
98237	ROSEBORO ABC BOARD	34,413	1,483	11,374	3,434	676	16,967
98241	TOWN OF GARLAND	46,824	2,018	15,476	4,672	7,997	30,163
98251	TOWN OF TURKEY	12,975	559	4,288	1,295	2,955	9,097
98261	TOWN OF ROSEBORO	157,396	6,782	52,021	15,705	1,265	75,773
98271	TOWN OF ATRYVILLE	50,209	2,163	16,595	5,010	1,863	25,631
98301	SCOTLAND COUNTY	10,837,183	466,964	3,581,802	1,081,308	127,047	5,257,121
98304	SCOTLAND COUNTY ABC BOARD	108,880	4,692	35,986	10,864	6,300	57,842
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	182,782	7,876	60,411	18,238	40,781	127,306
98311	CITY OF LAURINBURG	5,271,350	227,138	1,742,236	525,963	-	2,495,337
98313	LAURINBURG HOUSING AUTHORITY	1,245,063	53,649	411,506	124,229	267,602	856,986
98321	TOWN OF WAGRAM	67,133	2,893	22,188	6,698	2,110	33,889
98331	TOWN OF GIBSON	36,105	1,556	11,933	3,602	7,493	24,584
98401	STANLY COUNTY	15,843,386	682,677	5,236,405	1,580,815	76,554	7,576,451
98404	LOCUST ABC BOARD	199,707	8,605	66,005	19,926	28,002	122,538
98411	CITY OF ALBEMARLE	10,379,663	447,250	3,430,587	1,035,658	30,682	4,944,177
98414	VILLAGE OF MISENHEIMER	212,118	9,140	70,107	21,165	6,146	106,558
98417	ALBEMARLE ABC BOARD	115,085	4,959	38,037	11,483	14,334	68,813
98421	TOWN OF NORWOOD	631,840	27,225	208,830	63,043	13,093	312,191
98427	NORWOOD ABC BOARD	34,977	1,507	11,560	3,490	9,065	25,622
98431	CITY OF LOCUST	1,447,026	62,351	478,257	144,381	39,033	724,022
98441	TOWN OF OAKBORO	684,305	29,486	226,170	68,278	5,149	329,083
98451	TOWN OF BADIN	287,713	12,397	95,092	28,707	22,348	158,544
98471	TOWN OF NEW LONDON	53,594	2,309	17,713	5,347	1,998	27,367

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	
4,507	-	3,783	8,290	302,069	17,771	319,840	
343	-	1,487	1,830	23,003	2,010	25,013	
3,663	-	-	3,663	245,521	67,485	313,006	
322	-	-	322	21,565	1,505	23,070	
48	-	-	48	3,195	2,363	5,558	
5,768	-	55,723	61,491	386,571	(34,078)	352,493	
1,926	-	16,650	18,576	129,070	(8,735)	120,335	
1,242	-	-	1,242	83,225	7,460	90,685	
7,555	-	10,860	18,415	506,376	162,156	668,532	
238	-	-	238	15,974	3,143	19,117	
86,209	-	380,846	467,055	5,778,119	(225,617)	5,552,502	
27,294	-	64,436	91,730	1,829,344	7,252	1,836,596	
786	-	-	786	52,714	17,638	70,352	
605	-	-	605	40,574	11,369	51,943	
5,055	-	3,468	8,523	338,809	1,672	340,481	
1,387	-	32,832	34,219	92,969	(8,790)	84,179	
5,112	-	15,456	20,568	342,643	5,529	348,172	
427	-	-	427	28,593	8,992	37,585	
486	-	9,257	9,743	32,587	(2,315)	30,272	
26,991	-	-	26,991	1,809,057	33,387	1,842,444	
310	-	-	310	20,766	7,906	28,672	
130,872	-	115,892	246,764	8,771,648	140,094	8,911,742	
234	-	326	560	15,655	2,160	17,815	
2,116	-	-	2,116	141,849	35,385	177,234	
4,883	-	-	4,883	327,307	87,221	414,528	
162	-	276	438	10,862	(64)	10,798	
76,642	-	475,547	552,189	5,136,922	(209,636)	4,927,286	
3,012	-	16,757	19,769	201,911	24,967	226,878	
1,347	-	-	1,347	90,253	9,562	99,815	
157	-	9,479	9,636	10,543	(4,478)	6,065	
3,692	-	21,985	25,677	247,437	(1,151)	246,286	
5,167	-	55,873	61,040	346,317	(12,506)	333,811	
8,087	-	24,258	32,345	541,998	29,947	571,945	
3,158	-	11,756	14,914	211,656	(778)	210,878	
1,568	-	-	1,568	105,109	20,873	125,982	
317	-	1,487	1,804	21,245	(1,129)	20,116	
1,335	-	7,282	8,617	89,454	2,674	92,128	
64,242	-	221,176	285,418	4,305,794	(89,329)	4,216,465	
4,178	-	5,126	9,304	280,024	15,588	295,612	
11,855	-	27,761	39,616	794,547	(15,597)	778,950	
467	-	4,604	5,071	31,309	12,481	43,790	
3,766	-	18,991	22,757	252,389	14,771	267,160	
23,928	-	81,589	105,517	1,603,791	(59,549)	1,544,242	
624	-	4,558	5,182	41,852	4,519	46,371	
4,848	-	4,888	9,736	324,911	3,601	328,512	
5,415	-	40,783	46,198	362,930	(1,288)	361,642	
6,800	-	32,866	39,666	455,739	(19,957)	435,782	
274	-	-	274	18,370	7,867	26,237	
169	-	-	169	11,342	3,480	14,822	
78,241	-	330,676	408,917	5,244,108	(83,987)	5,160,121	
1,006	-	6,042	7,048	67,410	1,213	68,623	
19,595	-	146,085	165,680	1,313,383	(70,337)	1,243,046	
381	-	3,103	3,484	25,558	675	26,233	
577	-	5,826	6,403	38,657	(1,560)	37,097	
613	-	28,911	29,524	41,053	(1,707)	39,346	
145	-	218	363	9,744	554	10,298	
198	-	6,276	6,474	13,258	(1,367)	11,891	
55	-	-	55	3,674	1,762	5,436	
665	-	9,337	10,002	44,567	(1,313)	43,254	
212	-	-	212	14,217	1,721	15,938	
45,783	-	-	45,783	3,068,607	93,218	3,161,825	
460	-	2,536	2,996	30,830	3,978	34,808	
772	-	-	772	51,756	19,076	70,832	
22,270	-	170,935	193,205	1,492,611	(111,429)	1,381,182	
5,260	-	-	5,260	352,546	154,482	507,028	
284	-	1,205	1,489	19,009	(473)	18,536	
153	-	2,205	2,358	10,223	1,895	12,118	
66,933	-	85,563	152,496	4,486,141	65,600	4,551,741	
844	-	84	928	56,548	11,120	67,668	
43,850	-	88,894	132,744	2,939,058	(90,329)	2,848,729	
896	-	8,305	9,201	60,062	292	60,354	
486	-	-	486	32,587	7,846	40,433	
2,669	-	6,620	9,289	178,909	3,557	182,466	
148	-	-	148	9,904	3,873	13,777	
6,113	-	43,597	49,710	409,733	(12)	409,721	
2,891	-	21,233	24,124	193,765	(624)	193,141	
1,215	-	5,150	6,365	81,467	5,298	86,765	
226	-	45	271	15,175	2,565	17,740	



**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

		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	428,184	18,450	141,519	42,723	12,425	215,117	
98501	STOKES COUNTY	11,718,374	504,934	3,873,045	1,169,231	426,520	5,973,730	
98511	TOWN OF WALNUT COVE	390,951	16,846	129,213	39,008	38,574	223,641	
98517	WALNUT COVE ABC BOARD	110,008	4,740	36,359	10,976	15,205	67,280	
98521	CITY OF KING	3,621,233	156,036	1,196,855	361,318	9,127	1,723,336	
98601	SURRY COUNTY	19,756,845	851,304	6,529,844	1,971,290	19,580	9,372,018	
98604	YADKIN VALLEY ABC BOARD	98,161	4,230	32,443	9,794	9,755	56,222	
98607	PILOT MOUNTAIN ABC BOARD	72,774	3,136	24,053	7,261	12,880	47,330	
98608	YADKIN VALLEY SEWER AUTHORITY	360,487	15,533	119,145	35,969	15,864	186,511	
98611	TOWN OF PILOT MOUNTAIN	733,950	31,625	242,578	73,232	27,264	374,699	
98621	TOWN OF DOBSON	773,440	33,327	255,630	77,172	3,734	369,863	
98627	DOBSON ABC BOARD	57,543	2,479	19,018	5,741	3,220	30,458	
98631	CITY OF MOUNT AIRY	4,735,979	204,069	1,565,291	472,544	19,567	2,261,471	
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	121,291	5,226	40,088	12,102	15,969	73,385	
98641	TOWN OF ELKIN	1,642,784	70,786	542,957	163,913	32,730	810,386	
98701	SWAIN COUNTY	6,275,525	270,407	2,074,127	626,157	169,620	3,140,311	
98711	TOWN OF BRYSON CITY	984,429	42,418	325,364	98,224	27,672	493,678	
98717	BRYSON CITY ABC BOARD	120,162	5,178	39,715	11,990	15,970	72,853	
98801	TRANSYLVANIA COUNTY	13,582,866	585,273	4,489,279	1,355,265	292,793	6,722,610	
98811	CITY OF BREVARD	3,391,062	146,118	1,120,782	338,352	122,554	1,727,806	
98817	BREVARD ABC BOARD	73,903	3,184	24,426	7,374	4,250	39,234	
98901	TYRRELL COUNTY	1,476,926	63,639	488,139	147,364	8,474	707,616	
98904	TYRRELL COUNTY ABC BOARD	16,360	705	5,407	1,632	325	8,069	
98911	TOWN OF COLUMBIA	168,115	7,244	55,564	16,774	24,387	103,969	
99001	UNION COUNTY	55,424,774	2,388,203	18,318,468	5,530,149	873,907	27,110,727	
99011	CITY OF MONROE	21,656,878	933,175	7,157,825	2,160,871	72,888	10,324,759	
99013	CITY OF MONROE HOUSING AUTHORITY	357,102	15,387	118,026	35,631	43,608	212,652	
99014	INDIAN TRAIL ABC BOARD	106,623	4,594	35,240	10,639	3,832	54,305	
99017	MONROE ABC BOARD	240,889	10,380	79,616	24,035	15,866	129,897	
99021	TOWN OF MARSHVILLE	757,080	32,622	250,223	75,540	2,138	360,523	
99022	TOWN OF MINERAL SPRINGS	40,618	1,750	13,425	4,053	14,728	33,956	
99031	TOWN OF WINGATE	636,917	27,444	210,508	63,550	31,483	332,985	
99041	TOWN OF WAXHAW	3,646,619	157,129	1,205,246	363,851	28,137	1,754,363	
99047	WAXHAW ABC BOARD	93,648	4,035	30,952	9,344	12,843	57,174	
99051	TOWN OF INDIAN TRAIL	2,174,770	93,709	718,784	216,993	47,616	1,077,102	
99061	TOWN OF UNIONVILLE	25,951	1,118	8,577	2,589	3,133	15,417	
99071	TOWN OF WEDDINGTON	58,671	2,528	19,391	5,854	4,796	32,569	
99081	VILLAGE OF MARVIN	429,313	18,499	141,892	42,836	44,157	247,384	
99091	VILLAGE OF WESLEY CHAPEL	44,567	1,920	14,730	4,447	11,004	32,101	
99101	VANCE COUNTY	9,550,938	411,541	3,156,685	952,969	-	4,521,195	
99104	VANCE COUNTY ABC BOARD	205,348	8,848	67,870	20,489	34,612	131,819	
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	729,437	31,431	241,086	72,781	20,244	365,542	
99110	KERR AREA TRANSPORTATION AUTHORITY	1,080,333	46,551	357,062	107,793	94,738	606,144	
99111	CITY OF HENDERSON	7,404,938	319,072	2,447,410	738,847	21,347	3,526,676	
99201	WAKE COUNTY	202,717,381	8,734,908	67,000,216	20,226,649	2,077,205	98,038,978	
99202	TOWN OF HOLLY SPRINGS	17,395,343	749,550	5,749,343	1,735,665	71,642	8,306,200	
99203	TOWN OF ROLESVILLE	2,315,242	99,762	765,212	231,009	71,986	1,167,969	
99204	WAKE COUNTY ABC BOARD	6,797,357	292,892	2,246,597	678,224	383,186	3,600,899	
99206	TOWN OF MORRISVILLE	11,624,162	500,875	3,841,907	1,159,831	316,610	5,819,223	
99207	WAKE COUNTY HOUSING AUTHORITY	872,729	37,605	288,446	87,079	252,774	665,904	
99208	BAYLEAF FIRE DEPARTMENT	1,645,605	70,908	543,890	164,194	25,048	804,040	
99210	ELECTRICITIES OF NORTH CAROLINA	11,079,200	477,393	3,661,792	1,105,456	282,031	5,526,672	
99211	CITY OF RALEIGH	196,581,200	8,470,505	64,972,144	19,614,395	-	93,057,044	
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	385,874	16,627	127,535	38,502	4,683	187,347	
99213	CITY OF RALEIGH HOUSING AUTHORITY	3,295,722	142,010	1,089,271	328,839	26,803	1,586,923	
99219	LINCOLN-TON-LINCOLN COUNTY AIRPORT AUTHORITY	19,858,391	855,680	6,563,406	1,981,422	210,058	9,610,566	
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	90,827	3,914	30,019	9,062	30,650	73,645	
99221	TOWN OF CARY	66,725,682	2,875,149	22,053,536	6,657,727	-	31,586,412	
99222	CENTENNIAL AUTHORITY	176,577	7,609	58,360	17,618	60	83,647	
99231	TOWN OF WENDELL	2,866,974	123,535	947,565	286,060	167,652	1,524,812	
99241	TOWN OF ZEBULON	3,214,486	138,509	1,062,421	320,734	24,848	1,546,512	
99251	TOWN OF GARNER	10,264,014	442,267	3,392,364	1,024,118	231,423	5,090,172	
99252	GARNER FIRE DEPARTMENT	4,049,417	174,486	1,338,375	404,041	60,513	1,977,415	
99261	TOWN OF FUQUAY-VARINA	14,150,958	609,752	4,677,040	1,411,948	214,669	6,913,409	
99271	TOWN OF APEX	28,413,616	1,224,317	9,390,998	2,835,042	514,323	13,964,680	
99281	TOWN OF WAKE FOREST	20,742,967	893,796	6,855,768	2,069,683	1,016,615	10,835,862	
99291	TOWN OF KNIGHTDALE	6,925,981	298,434	2,289,109	691,058	432,146	3,710,747	
99301	WARREN COUNTY	7,981,492	343,915	2,637,967	796,374	-	3,778,256	
99304	WARREN COUNTY ABC BOARD	37,233	1,604	12,306	3,715	10,742	28,367	
99311	TOWN OF NORLINA	322,126	13,880	106,466	32,141	378	152,865	
99321	TOWN OF WARRENTON	559,630	24,114	184,963	55,838	92,658	357,573	
99401	WASHINGTON COUNTY	4,480,422	193,057	1,480,826	447,046	96,993	2,217,922	
99404	WASHINGTON COUNTY ABC BOARD	40,618	1,750	13,425	4,053	3,784	23,012	
99405	PETTIGREW REGIONAL LIBRARY	315,920	13,613	104,415	31,522	16,155	165,705	
99411	TOWN OF PLYMOUTH	816,879	35,199	269,987	81,506	2,952	389,644	
99413	PLYMOUTH HOUSING AUTHORITY	240,889	10,380	79,616	24,035	35,619	149,650	
99421	TOWN OF ROPER	59,799	2,577	19,764	5,967	1,326	29,634	
99431	TOWN OF CRESWELL	99,853	4,303	33,003	9,963	1,461	48,730	
99501	WATAUGA COUNTY	9,633,867	415,115	3,184,094	961,244	212,502	4,772,955	

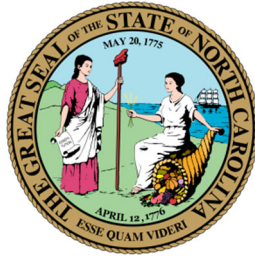
Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
1,809	-	2,227	4,036	121,243	4,187	125,430	
49,506	-	97,652	147,158	3,318,121	245,706	3,563,827	
1,652	-	1,605	3,257	110,700	12,862	123,562	
465	-	1,329	1,794	31,149	7,603	38,752	
15,298	-	51,953	67,251	1,025,372	(21,789)	1,003,583	
83,466	-	219,321	302,787	5,594,258	(81,299)	5,512,959	
415	-	-	415	27,795	5,145	32,940	
307	-	189	496	20,606	4,741	25,347	
1,523	-	4,886	6,409	102,074	10,520	112,594	
3,101	-	4,316	7,417	207,822	11,677	219,499	
3,268	-	10,448	13,716	219,004	(887)	218,117	
243	-	423	666	16,293	1,075	17,368	
20,008	-	122,033	142,041	1,341,018	(63,644)	1,277,374	
512	-	-	512	34,344	10,810	45,154	
6,940	-	37,540	44,480	465,163	7,734	472,897	
26,512	-	19,379	45,891	1,776,949	51,999	1,828,948	
4,159	-	11,741	15,900	278,746	(4,560)	274,186	
508	-	6,104	6,612	34,025	1,024	35,049	
57,383	-	-	57,383	3,846,062	178,172	4,024,234	
14,326	-	83,420	97,746	960,198	10,539	970,737	
312	-	2,149	2,461	20,926	773	21,699	
6,239	-	5,292	11,531	418,200	854	419,054	
69	-	1,500	1,569	4,632	(563)	4,069	
710	-	289	999	47,603	12,684	60,287	
234,150	-	-	234,150	15,693,826	554,771	16,248,597	
91,493	-	62,664	154,157	6,132,263	27,252	6,159,515	
1,509	-	21,900	23,409	101,115	15,080	116,195	
450	-	1,837	2,287	30,191	2,391	32,582	
1,018	-	12,357	13,375	68,209	192	68,401	
3,198	-	4,003	7,201	214,371	(5,761)	208,610	
172	-	-	172	11,501	8,367	19,868	
2,691	-	11,844	14,535	180,347	(5,459)	174,888	
15,406	-	20,921	36,327	1,032,560	(6,624)	1,025,936	
396	-	-	396	26,517	8,109	34,626	
9,188	-	33,136	42,324	615,798	(3,694)	612,104	
110	-	-	110	7,348	2,337	9,685	
248	-	18,074	18,322	16,613	(4,164)	12,449	
1,814	-	-	1,814	121,562	20,333	141,895	
188	-	7,272	7,460	12,619	5,166	17,785	
40,349	-	349,221	389,570	2,704,400	(214,994)	2,489,406	
868	-	-	868	58,145	19,272	77,417	
3,082	-	3,017	6,099	206,544	3,763	210,307	
4,564	-	-	4,564	305,902	69,686	375,588	
31,283	-	158,286	189,569	2,096,749	(61,213)	2,035,536	
856,408	-	1,779,493	2,635,901	57,400,528	724,686	58,125,214	
73,489	-	167,197	240,686	4,925,586	(30,158)	4,895,428	
9,781	-	19,620	29,401	655,573	24,674	680,247	
28,716	-	-	28,716	1,924,708	204,030	2,128,738	
49,108	-	25,229	74,337	3,291,445	252,628	3,544,073	
3,687	-	196	3,883	247,118	140,712	387,830	
6,952	-	53,605	60,557	465,962	(1,932)	464,030	
46,806	-	-	46,806	3,137,136	193,551	3,330,687	
830,485	-	5,302,691	6,133,176	55,663,035	(2,316,891)	53,346,144	
1,630	-	36,243	37,873	109,262	(14,491)	94,771	
13,923	-	129,877	143,800	933,202	(35,317)	897,885	
83,895	-	421,895	505,790	5,623,011	105,044	5,728,055	
384	-	-	384	25,718	10,217	35,935	
281,892	-	417,458	699,350	18,893,740	(292,349)	18,601,391	
746	-	3,675	4,421	49,999	(2,953)	47,046	
12,112	-	2,100	14,212	811,799	75,278	887,077	
13,580	-	50,808	64,388	910,199	(18,280)	891,919	
43,362	-	-	43,362	2,906,311	78,172	2,984,483	
17,107	-	77,670	94,777	1,146,614	(52,301)	1,094,313	
59,783	-	84,174	143,957	4,006,921	15,838	4,022,759	
120,037	-	321,351	441,388	8,045,470	209,877	8,255,347	
87,632	-	13	87,645	5,873,484	503,245	6,376,729	
29,260	-	24,573	53,833	1,961,129	143,029	2,104,158	
33,719	-	181,182	214,901	2,260,003	(122,876)	2,137,127	
157	-	-	157	10,543	6,035	16,578	
1,361	-	7,982	9,343	91,212	(3,776)	87,436	
2,364	-	-	2,364	158,462	54,941	213,403	
18,928	-	12,949	31,877	1,268,656	9,060	1,277,716	
172	-	-	172	11,501	1,961	13,462	
1,335	-	2,312	3,647	89,454	8,558	98,012	
3,451	-	33,213	36,664	231,304	(6,181)	225,123	
1,018	-	-	1,018	68,209	18,629	86,838	
253	-	5,770	6,023	16,932	(1,815)	15,117	
422	-	5,346	5,768	28,274	(2,138)	26,136	
40,700	-	-	40,700	2,727,882	103,033	2,830,915	

**Local Governmental Employees' Retirement System  
Schedule of Pension Amounts by Employer  
As of and For the Year Ended June 30, 2022**

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	
99502	REGION D COUNCIL OF GOVERNMENTS	846,778	36,487	279,869	84,489	2,034	402,879	
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	102,110	4,400	33,748	10,188	760	49,096	
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	136,523	5,883	45,122	13,622	6,553	71,180	
99511	TOWN OF BOONE	7,447,249	320,895	2,461,394	743,068	27,703	3,553,060	
99521	TOWN OF BLOWING ROCK	2,931,286	126,306	968,821	292,477	6,602	1,394,206	
99527	BLOWING ROCK ABC BOARD	59,235	2,552	19,578	5,910	5,829	33,869	
99531	TOWN OF SEVEN DEVILS	521,268	22,461	172,285	52,011	63,069	309,826	
99601	WAYNE COUNTY	28,378,639	1,222,810	9,379,437	2,831,552	-	13,433,799	
99602	FORK TOWNSHIP SANITARY DISTRICT	343,563	14,804	113,551	34,280	-	162,635	
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	1,994,245	39,696	304,481	91,920	46,082	482,179	
99604	WAYNE COUNTY ABC BOARD	649,328	27,979	214,610	64,788	27,952	335,329	
99609	SOUTHERN WAYNE SANITARY DISTRICT	197,450	8,508	65,259	19,701	2,312	95,780	
99610	EASTERN WAYNE SANITARY DISTRICT	1,079,205	46,502	356,689	107,680	42,948	553,819	
99611	CITY OF GOLDSBORO	15,537,621	669,502	5,135,346	1,550,306	-	7,355,154	
99613	HOUSING AUTHORITY OF GOLDSBORO	1,994,245	85,930	659,119	198,981	41,104	985,134	
99621	TOWN OF MOUNT OLIVE	2,042,197	87,996	674,967	203,765	48,209	1,014,937	
99623	MOUNT OLIVE HOUSING AUTHORITY	85,750	3,695	28,341	8,556	2,727	43,319	
99624	WASHINGTON HOUSING AUTHORITY	441,160	19,009	145,808	44,018	141,200	350,035	
99631	TOWN OF FREMONT	366,129	15,776	121,009	36,531	9,154	182,470	
99651	TOWN OF PIKEVILLE	169,243	7,293	55,937	16,887	1,911	82,028	
99661	VILLAGE OF WALNUT CREEK	201,399	8,678	66,564	20,095	23,508	118,845	
99701	WILKES COUNTY	17,151,634	739,048	5,668,794	1,711,348	17,246	8,136,436	
99705	APPALACHIAN REGIONAL LIBRARY	827,597	35,660	273,530	82,576	30,740	422,506	
99711	TOWN OF NORTH WILKESBORO	2,109,894	90,913	697,342	210,520	3,319	1,002,094	
99717	TOWN OF NORTH WILKESBORO ABC BOARD	110,572	4,764	36,545	11,033	6,178	58,520	
99721	TOWN OF WILKESBORO	3,493,172	150,518	1,154,530	348,540	47,068	1,700,656	
99727	WILKESBORO ABC BOARD	130,881	5,640	43,258	13,059	26,884	88,841	
99801	WILSON COUNTY	25,789,224	1,111,234	8,523,608	2,573,186	-	12,208,028	
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	18,617	802	6,153	1,858	719	9,532	
99804	WILSON COUNTY ABC BOARD	576,554	24,843	190,557	57,527	62,117	335,044	
99811	CITY OF WILSON	33,447,462	1,441,221	11,054,736	3,337,307	-	15,833,264	
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	95,904	4,132	31,697	9,569	30,143	75,541	
99818	CITY OF WILSON CEMETERY COMMISSION	223,401	9,626	73,836	22,290	26,269	132,021	
99821	TOWN OF STANTONSBURG	553,424	23,847	182,912	55,219	24,522	286,500	
99831	TOWN OF BLACK CREEK	209,297	9,018	69,175	20,883	17,690	116,766	
99841	TOWN OF LUCAMA	335,101	14,439	110,754	33,436	20,145	178,774	
99851	TOWN OF ELM CITY	93,648	4,035	30,952	9,344	14,233	58,564	
99901	YADKIN COUNTY	8,530,403	367,567	2,819,388	851,143	98,602	4,136,700	
99911	TOWN OF YADKINVILLE	1,334,198	57,489	440,966	133,123	30,030	661,608	
99921	TOWN OF JONESVILLE	786,979	33,910	260,105	78,523	7,286	379,824	
99931	TOWN OF EAST BEND	147,241	6,344	48,665	14,691	4,426	74,126	
99941	TOWN OF BOONVILLE	319,305	13,759	105,534	31,859	3,188	154,340	
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	2,280,265	98,255	753,652	227,519	16,768	1,096,194	
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	6,034,071	260,003	1,994,324	602,065	280,575	3,136,967	
Total for All Employers		\$ 5,641,428,011	\$ 243,083,983	\$ 1,864,550,994	\$ 562,887,993	\$ 74,988,605	\$ 2,745,511,575	

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		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 Contributions	Total Deferred Inflows of Resources		Proportional Share of Pension Expense	Total Employer Pension Expense	
3,577	-	12,450	16,027	239,770	(2,004)	237,766	
431	-	3,632	4,063	28,913	(1,111)	27,802	
577	-	1,542	2,119	38,657	648	39,305	
31,462	-	81,293	112,755	2,108,729	(68,541)	2,040,188	
12,384	-	53,565	65,949	830,010	(22,244)	807,766	
250	-	-	250	16,773	2,702	19,475	
2,202	-	-	2,202	147,600	35,309	182,909	
119,890	-	772,767	892,657	8,035,566	(506,554)	7,529,012	
1,451	-	10,292	11,743	97,282	(5,266)	92,016	
3,892	-	2,749	6,641	260,856	21,852	282,708	
2,743	-	-	2,743	183,861	19,471	203,332	
834	-	121	955	55,909	2,538	58,447	
4,559	-	2,422	6,981	305,583	14,969	320,552	
65,641	-	813,427	879,068	4,399,562	(317,531)	4,082,031	
8,425	-	9,484	17,909	564,681	48,803	613,484	
8,628	-	12,160	20,788	578,259	4,943	583,202	
362	-	7,930	8,292	24,280	(3,256)	21,024	
1,864	-	-	1,864	124,917	47,067	171,984	
1,547	-	43,140	44,687	103,671	(20,025)	83,646	
715	-	47,858	48,573	47,922	(18,704)	29,218	
851	-	-	851	57,027	20,259	77,286	
72,459	-	212,398	284,857	4,856,578	(74,305)	4,782,273	
3,496	-	20,615	24,111	234,339	15,854	250,193	
8,914	-	54,496	63,410	597,428	(21,582)	575,846	
467	-	4,357	4,824	31,309	(2,093)	29,216	
14,757	-	14,696	29,453	989,111	1,115	990,226	
553	-	-	553	37,060	22,115	59,175	
108,950	-	523,676	632,626	7,302,359	(333,231)	6,969,128	
79	-	9,367	9,446	5,271	(1,320)	3,951	
2,436	-	-	2,436	163,254	28,394	191,648	
141,303	-	886,403	1,027,706	9,470,831	(456,342)	9,014,489	
405	-	-	405	27,156	17,394	44,550	
944	-	26,891	27,835	63,257	(3,134)	60,123	
2,338	-	25,099	27,437	156,705	4,626	161,331	
884	-	19,900	20,784	59,264	(4,017)	55,247	
1,416	-	3,837	5,253	94,886	13,219	108,105	
396	-	3,642	4,038	26,517	785	27,302	
36,038	-	142,071	178,109	2,415,430	(65,750)	2,349,680	
5,637	-	1,708	7,345	377,785	19,846	397,631	
3,325	-	18,644	21,969	222,837	(5,071)	217,766	
622	-	3,563	4,185	41,692	2,729	44,421	
1,349	-	14,826	16,175	90,413	(11,610)	78,803	
9,633	-	46,508	56,141	645,669	(26,129)	619,540	
25,492	-	-	25,492	1,708,580	159,141	1,867,721	
<b>\$ 23,833,003</b>	<b>\$ -</b>	<b>\$ 74,988,580</b>	<b>\$ 98,821,583</b>	<b>\$ 1,597,400,996</b>	<b>\$ 160</b>	<b>\$ 1,597,401,156</b>	



# NOTES TO THE SCHEDULES

**NOTE 1 - PLAN DESCRIPTION**

- A. Plan Administration** - The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by 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, 2022, is 904.

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

- B. Benefits Provided** - LGERS provides retirement, disability and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters and rescue squad workers). Disabled members may qualify for disability benefits at earlier ages. Survivor benefits are available to eligible beneficiaries of general employee plan members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad workers who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life 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 Law Enforcement Officers (LEOs) are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs

who complete 25 years of creditable service with 15 years as an officer are eligible to retire with partial retirement benefits. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of creditable service as an LEO and have reached age 50, or have completed five years of creditable service as an LEO and have reached age 55, or have completed 15 years of creditable service as an LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

- C. 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 actuarially determined contribution rate (ADC). Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2022, all employers made contributions of 12.10% of covered payroll for law enforcement officers and 11.35% for general employees and firefighters. These were different than the actuarially determined contributions. The employer contribution rate for law enforcement officers was less than the actuarially determined contribution of 12.94%. The employer contribution rate for general employees and firefighters was greater than the actuarially determined contribution of 11.27%. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.
- D. Refunds of Contributions** - Members who have terminated service as contributing members may file an application for a refund of their contributions. By state law, refunds to members include interest (currently 4% per year) regardless of the number of years of retirement service credit or of the reason for separation from service. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to any other retirement or survivor benefit provided by LGERS.



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

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

There are two schedules (a schedule of employer allocations as of and for the fiscal year ended June 30, 2022 and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2022, collectively the “pension schedules”) for use by the employers in the LGERS plan. The underlying financial information used to prepare the pension schedules is based on LGERS’s financial statements. The financial statements of this plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. LGERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

- B. Components of Net Pension Liability Calculation** - The components of the net pension liability of the participating employers at June 30, 2022, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

Total Pension Liability	\$ 35,578,561
Plan Fiduciary Net Position	<u>(29,937,133)</u>
Net Pension Liability	<u>\$ 5,641,428</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.14%

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

- C. Schedule of Employer Allocations** - The schedule of employer allocations provides information used to allocate the net pension liability among each of the employers in the plan. While GASB Statement No. 68 allows the employer’s proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer’s projected long-term contribution effort to the plan. Because contributions to the plan are based on a percentage of

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

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

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is four years for the years ended June 30, 2022, 2021 and 2020, and five years for the years ended June 30, 2019, and 2018. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

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

The recognition period for amortizing the deferred 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 the plan. The following table presents a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2022 (dollars in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
<b>Deferred Outflows of Resources</b>						
Differences Between Expected and Actual Experience	2018	5.00	\$ 75,733	\$ -	\$ 75,733	\$ -
Differences Between Expected and Actual Experience	2019	5.00	101,143	-	50,572	50,571
Differences Between Expected and Actual Experience	2020	4.00	88,976	-	44,489	44,487
Differences Between Expected and Actual Experience	2021	4.00	222,040	-	74,014	148,026
Changes in Assumptions	2018	5.00	119,157	-	119,157	-
Changes in Assumptions	2021	4.00	844,333	-	281,445	562,888
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2018-2022	5.00	(2,191,048)	4,441,539	385,940	1,864,551
Total			<u>\$ (739,666)</u>	<u>\$ 4,441,539</u>	<u>\$ 1,031,350</u>	<u>\$ 2,670,523</u>
<b>Deferred Inflows of Resources</b>						
Differences Between Expected and Actual Experience	2022	4.00	\$ -	\$ 31,778	\$ 7,945	\$ 23,833

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

Year Ending June 30:

2023	\$ 834,325
2024	714,167
2025	209,891
2026	888,307
2027	-
Total	<u>\$ 2,646,690</u>

**NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS**

The total pension liability was determined by an actuarial valuation performed as of December 31, 2021. 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, 2022. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized. Inflation is assumed to be 2.5% and salary increases range from 3.25% to 8.25%, which includes a 3.25% inflation and productivity factor. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 6.5%, which includes an inflation assumption and is net of pension plan investment expense.

LGERS benefit recipients will receive a one-time benefit supplement payment equal to 2% of the member's annual benefit amount for the fiscal year ending June 30, 2023, paid by October 2022. The one-time supplements do not change the ongoing monthly benefits, and absent additional action by governing authorities, the payments will not recur in future years. Future and ad hoc cost-of-living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

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

The actuarial assumptions used in the December 31, 2021 valuations were based on the results of an actuarial experience review for LGERS 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.

The discount rate used to measure the total pension liability was 6.5%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NOTE 4 - COLLECTIVE PENSION EXPENSE**

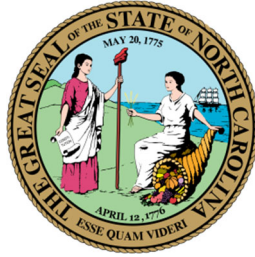
The components of collective pension expense for the year ended June 30, 2022, to be recognized in 2023, are as follows (dollars in thousands):

Service Cost	\$ 904,200
Interest Cost on Total Pension Liability	2,225,081
Member Contributions	(477,001)
Plan Changes	33,159
Projected Earnings on Plan Investments	(2,109,950)
Administrative Expense	5,415
Other	(6,908)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:	
Differences Between Expected and Actual Experience	236,863
Difference Between Projected and Actual Earnings on Plan Investments	385,940
Changes in Assumptions	400,602
Collective Pension Expense	<u>\$ 1,597,401</u>

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

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 68. Additional financial information for LGERS (including the disclosure of the net pension liability) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2022. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2022-annual-comprehensive-financial-report> or by contacting LGERS at:

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



# **INDEPENDENT AUDITOR'S REPORT**



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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedule of pension amounts by employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2022, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated March 30, 2023.

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.



Beth A. Wood, CPA  
State Auditor

Raleigh, North Carolina

March 30, 2023

# ORDERING INFORMATION

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This audit required 136 hours at an approximate cost of \$16,320, plus actuarial costs of \$2,300.