

STATE OF NORTH CAROLINA

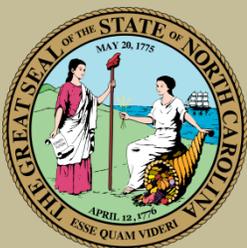
OFFICE OF THE STATE AUDITOR
BETH A. WOOD, CPA



LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

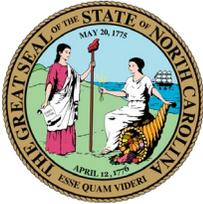
RALEIGH, NORTH CAROLINA

FINANCIAL AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021



NCOSA
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

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AUDITOR'S TRANSMITTAL

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

We have completed a financial audit of the Local Governmental Employees' Retirement System schedule of employer allocations and the schedule of pension amounts by employer as of and for the year ended June 30, 2021, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

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

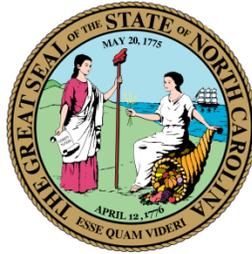
Beth A. Wood, CPA
State Auditor



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

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INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA
Office of the State Auditor



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

Opinion

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, 2021, 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, 2021, 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, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 opinion.

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, 2021, and our report thereon, dated December 8, 2021, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2022 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

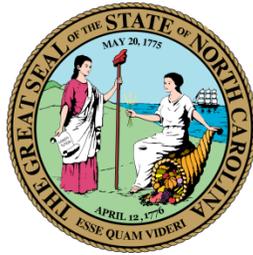
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System employers, their auditors, and the North Carolina Office of the State Controller and is not intended to be and should not be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



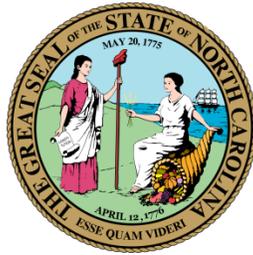
Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

March 28, 2022



SCHEDULES



SCHEDULE OF EMPLOYER ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2021

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 16,637,984	0.02873%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	8,739,470	0.01509%
72593	TOWN OF SEAGROVE	390,707	0.00067%
72657	TOWN OF SPARTA	1,781,017	0.00308%
90001	YANCEY COUNTY	61,582,276	0.10636%
90002	YANCEY SOIL AND WATER CONSERVATION	397,398	0.00069%
90011	TOWN OF BURNSVILLE	10,291,408	0.01777%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	22,475,452	0.03882%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	54,847,045	0.09472%
90098	TOE RIVER HEALTH DISTRICT	13,960,035	0.02411%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	44,187,222	0.07631%
90101	ALAMANCE COUNTY	361,321,296	0.62403%
90111	CITY OF BURLINGTON	276,599,903	0.47771%
90114	CITY OF MEBANE	68,247,012	0.11787%
90117	ALAMANCE MUNICIPAL ABC BOARD	8,690,537	0.01501%
90121	CITY OF GRAHAM	58,829,522	0.10160%
90131	TOWN OF ELON	28,042,338	0.04843%
90141	TOWN OF HAW RIVER	8,915,026	0.01540%
90151	VILLAGE OF ALAMANCE	488,842	0.00084%
90161	TOWN OF GREEN LEVEL	1,306,186	0.00226%
90201	ALEXANDER COUNTY	76,040,366	0.13133%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	10,813,823	0.01868%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,959,110	0.00338%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	25,249,585	0.04361%
90211	TOWN OF TAYLORSVILLE	7,017,803	0.01212%
90301	ALLEGHANY COUNTY	37,251,446	0.06434%
90305	NORTHWESTERN REGIONAL LIBRARY	8,391,835	0.01449%
90307	TOWN OF SPARTA ABC BOARD	289,906	0.00050%
90401	ANSON COUNTY	81,600,681	0.14093%
90411	TOWN OF WADESBORO	19,580,079	0.03382%
90413	WADESBORO HOUSING AUTHORITY	2,002,844	0.00346%
90417	WADESBORO ABC BOARD	588,260	0.00102%
90421	TOWN OF LILESVILLE	1,544,003	0.00267%
90431	TOWN OF POLKTON	2,201,998	0.00380%
90441	TOWN OF PEACHLAND	288,971	0.00050%
90451	TOWN OF ANSONVILLE	624,484	0.00108%
90461	TOWN OF MORVEN	659,701	0.00114%
90501	ASHE COUNTY	85,418,618	0.14752%
90507	WEST JEFFERSON ABC BOARD	934,016	0.00161%
90511	TOWN OF JEFFERSON	5,813,166	0.01004%
90521	TOWN OF WEST JEFFERSON	8,403,758	0.01451%
90601	AVERY COUNTY	66,038,370	0.11405%
90602	AVERY COUNTY FIRE COMMISSION	4,341,180	0.00750%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	2,683,376	0.00463%
90611	TOWN OF BANNER ELK	8,273,290	0.01429%
90617	HIGH COUNTRY ABC BOARD	1,136,559	0.00196%
90621	TOWN OF NEWLAND	3,146,480	0.00543%
90631	TOWN OF BEECH MOUNTAIN	22,790,662	0.03936%
90641	TOWN OF ELK PARK	604,917	0.00104%
90651	TOWN OF SUGAR MOUNTAIN	5,172,293	0.00893%
90701	BEAUFORT COUNTY	147,001,633	0.25388%
90704	BEAUFORT COUNTY ABC BOARD	4,033,042	0.00697%
90705	B H M REGIONAL LIBRARY	2,376,232	0.00410%
90709	MIDEAST COMMISSION	8,200,581	0.01416%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2021

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	88,911,161	0.15356%
90721	TOWN OF AURORA	1,316,025	0.00227%
90731	TOWN OF BELHAVEN	7,842,439	0.01354%
90741	TOWN OF WASHINGTON PARK	767,185	0.00132%
90751	TOWN OF CHOCOWINITY	3,541,921	0.00612%
90801	BERTIE COUNTY	65,622,579	0.11333%
90804	BERTIE COUNTY ABC BOARD	287,947	0.00050%
90805	ALBEMARLE REGIONAL LIBRARY	3,522,499	0.00608%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	7,252,538	0.01253%
90811	TOWN OF AULANDER	1,918,479	0.00331%
90812	TOWN OF WINDSOR	12,853,244	0.02220%
90861	TOWN OF LEWISTON WOODVILLE	210,562	0.00036%
90901	BLADEN COUNTY	120,521,902	0.20815%
90911	TOWN OF ELIZABETHTOWN	20,624,632	0.03562%
90917	ELIZABETHTOWN ABC BOARD	549,562	0.00095%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	547,116	0.00094%
90921	TOWN OF WHITE LAKE	6,629,152	0.01145%
90931	TOWN OF CLARKTON	1,864,705	0.00322%
90941	TOWN OF BLADENBORO	4,272,374	0.00738%
91001	BRUNSWICK COUNTY	415,520,388	0.71763%
91002	TOWN OF LELAND	75,109,784	0.12972%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	35,308,843	0.06098%
91004	BRUNSWICK COUNTY ABC BOARD	2,447,825	0.00423%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	58,310,011	0.10071%
91007	CALABASH ABC BOARD	614,174	0.00106%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	9,079,268	0.01568%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	647,885	0.00112%
91010	TOWN OF CALABASH	2,836,462	0.00490%
91011	CITY OF SOUTHPORT	23,432,835	0.04047%
91012	CITY OF NORTHWEST	806,224	0.00139%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	2,086,181	0.00360%
91014	TOWN OF HOLDEN BEACH	10,441,665	0.01803%
91015	CAPE FEAR REGIONAL JETPORT	1,253,595	0.00217%
91017	CITY OF SOUTHPORT ABC BOARD	1,593,446	0.00275%
91020	TOWN OF BELVILLE	1,469,122	0.00254%
91021	TOWN OF OAK ISLAND	54,368,586	0.09390%
91024	TOWN OF CAROLINA SHORES	4,629,429	0.00800%
91026	TOWN OF NAVASSA	1,814,859	0.00313%
91027	OAK ISLAND ABC BOARD	1,137,622	0.00196%
91032	TOWN OF ST JAMES	1,951,567	0.00337%
91041	TOWN OF SUNSET BEACH	23,936,144	0.04134%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	17,159,333	0.02964%
91047	TOWN OF SUNSET BEACH ABC BOARD	716,828	0.00124%
91051	TOWN OF CASWELL BEACH	2,739,606	0.00473%
91057	SHALLOTTE ABC BOARD	640,820	0.00111%
91061	TOWN OF OCEAN ISLE BEACH	21,678,835	0.03744%
91067	OCEAN ISLE BEACH ABC BOARD	916,494	0.00158%
91071	CITY OF BOILING SPRING LAKES	12,365,018	0.02136%
91077	BOILING SPRING LAKES ABC BOARD	755,653	0.00131%
91081	TOWN OF SHALLOTTE	24,940,698	0.04307%
91091	VILLAGE OF BALD HEAD ISLAND	33,742,783	0.05828%
91101	BUNCOMBE COUNTY	799,328,931	1.38049%
91102	LAND-OF-SKY REGIONAL COUNCIL	16,729,103	0.02889%
91104	WOODFIN ABC COMMISSION	1,126,627	0.00195%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2021

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,459,840	0.00425%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	68,081,214	0.11758%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,829,317	0.01007%
91111	TOWN OF BILTMORE FOREST	12,057,192	0.02082%
91120	WEST BUNCOMBE FIRE DEPARTMENT	13,906,010	0.02402%
91121	CITY OF ASHEVILLE	589,541,641	1.01818%
91127	ASHEVILLE ABC BOARD	18,248,310	0.03152%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	32,525,990	0.05617%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	25,672,885	0.04434%
91141	TOWN OF WEAVERVILLE	34,900,245	0.06027%
91147	WEAVERVILLE ABC BOARD	1,831,433	0.00316%
91151	TOWN OF BLACK MOUNTAIN	33,431,651	0.05774%
91154	BLACK MOUNTAIN ABC BOARD	1,112,693	0.00192%
91161	TOWN OF MONTREAT	5,510,852	0.00952%
91171	TOWN OF WOODFIN	15,137,062	0.02614%
91201	BURKE COUNTY	147,801,195	0.25526%
91203	BURKE COUNTY HEALTH DEPARTMENT	14,200,550	0.02453%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	57,826,200	0.09987%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	929,308	0.00160%
91211	TOWN OF VALDESE	24,462,347	0.04225%
91213	VALDESE HOUSING AUTHORITY	1,299,461	0.00224%
91214	TOWN OF RUTHERFORD COLLEGE	2,036,092	0.00352%
91217	MORGANTON ABC BOARD	1,547,286	0.00267%
91221	TOWN OF DREXEL	5,737,648	0.00991%
91231	CITY OF MORGANTON	107,553,884	0.18575%
91233	MORGANTON HOUSING AUTHORITY	3,777,437	0.00652%
91241	TOWN OF GLEN ALPINE	2,027,592	0.00350%
91251	TOWN OF HILDEBRAN	1,565,333	0.00270%
91261	TOWN OF CONNELLY SPRINGS	560,187	0.00097%
91301	CABARRUS COUNTY	483,028,116	0.83422%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	29,631,047	0.05117%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	110,257,720	0.19042%
91308	CABARRUS COUNTY TOURISM AUTHORITY	5,987,304	0.01034%
91311	CITY OF CONCORD	498,003,446	0.86008%
91317	CONCORD ABC BOARD	8,201,339	0.01416%
91321	TOWN OF MOUNT PLEASANT	3,822,792	0.00660%
91327	MOUNT PLEASANT ABC BOARD	605,665	0.00105%
91331	CITY OF KANNAPOLIS	176,191,953	0.30429%
91341	TOWN OF MIDLAND	1,996,394	0.00345%
91401	CALDWELL COUNTY	213,297,821	0.36838%
91411	TOWN OF GRANITE FALLS	24,446,028	0.04222%
91414	TOWN OF RHODHISS	1,805,807	0.00312%
91417	GRANITE FALLS ABC BOARD	435,029	0.00075%
91421	TOWN OF SAWMILLS	3,751,884	0.00648%
91423	LENOIR HOUSING AUTHORITY	3,504,541	0.00605%
91431	TOWN OF HUDSON	10,960,168	0.01893%
91441	TOWN OF HARRISBURG	54,864,795	0.09476%
91451	CITY OF LENOIR	86,390,759	0.14920%
91457	CITY OF LENOIR ABC BOARD	1,061,051	0.00183%
91501	CAMDEN COUNTY	27,905,490	0.04819%
91504	CAMDEN COUNTY ABC BOARD	512,761	0.00089%
91601	CARTERET COUNTY	164,203,078	0.28359%
91604	CARTERET COUNTY ABC BOARD	4,282,993	0.00740%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	9,227,937	0.01594%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2021

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91611	TOWN OF MOREHEAD CITY	77,030,807	0.13304%
91621	TOWN OF NEWPORT	19,790,217	0.03418%
91631	TOWN OF BEAUFORT	36,913,705	0.06375%
91641	TOWN OF PINE KNOLL SHORES	18,728,213	0.03234%
91651	TOWN OF EMERALD ISLE	31,968,076	0.05521%
91661	TOWN OF INDIAN BEACH	11,160,254	0.01927%
91671	TOWN OF CAPE CARTERET	5,866,330	0.01013%
91681	TOWN OF ATLANTIC BEACH	26,196,826	0.04524%
91691	TOWN OF CEDAR POINT	1,648,859	0.00285%
91701	CASWELL COUNTY	65,734,229	0.11353%
91704	CASWELL COUNTY ABC BOARD	1,018,068	0.00176%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	11,443,428	0.01976%
91719	TOWN OF YANCEYVILLE	2,891,797	0.00499%
91801	CATAWBA COUNTY	444,529,238	0.76773%
91804	CATAWBA COUNTY ABC BOARD	8,279,851	0.01430%
91811	CITY OF HICKORY	245,022,817	0.42317%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	3,132,973	0.00541%
91813	HICKORY PUBLIC HOUSING AUTHORITY	4,159,645	0.00718%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	27,114,549	0.04683%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	15,538,647	0.02684%
91821	CITY OF CLAREMONT	9,363,316	0.01617%
91831	TOWN OF MAIDEN	23,279,379	0.04020%
91841	THE TOWN OF LONGVIEW	16,683,026	0.02881%
91851	TOWN OF CONOVER	38,808,461	0.06702%
91861	TOWN OF BROOKFORD	374,658	0.00065%
91871	CITY OF NEWTON	73,818,932	0.12749%
91881	TOWN OF CATAWBA	980,920	0.00169%
91901	CHATHAM COUNTY	213,495,732	0.36872%
91903	CHATHAM COUNTY HOUSING AUTHORITY	374,540	0.00065%
91904	CHATHAM COUNTY ABC BOARD	2,874,646	0.00496%
91908	GOLDSTON-GULF SANITARY DISTRICT	810,956	0.00140%
91911	TOWN OF SILER CITY	32,753,618	0.05657%
91917	SILER CITY ABC BOARD	847,084	0.00146%
91921	TOWN OF PITTSBORO	21,886,918	0.03780%
92001	CHEROKEE COUNTY	100,787,454	0.17407%
92005	NANTAHALA REGIONAL LIBRARY	1,985,197	0.00343%
92011	TOWN OF MURPHY	11,559,466	0.01996%
92017	MURPHY ABC BOARD	1,691,557	0.00292%
92021	TOWN OF ANDREWS	7,414,294	0.01280%
92101	CHOWAN COUNTY	40,763,883	0.07040%
92104	CHOWAN COUNTY ABC BOARD	452,242	0.00078%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	11,290,816	0.01950%
92111	TOWN OF EDENTON	31,046,086	0.05362%
92113	THE NEW EDENTON HOUSING AUTHORITY	1,092,619	0.00189%
92201	CLAY COUNTY	55,329,478	0.09556%
92214	CLAY COUNTY ABC BOARD	1,191,473	0.00206%
92301	CLEVELAND COUNTY	294,417,123	0.50848%
92302	CLEVELAND COUNTY WATER	16,599,720	0.02867%
92311	CITY OF SHELBY	127,481,906	0.22017%
92317	SHELBY ABC BOARD	2,108,287	0.00364%
92321	CITY OF KINGS MOUNTAIN	74,778,141	0.12915%
92327	KINGS MOUNTAIN ABC BOARD	395,915	0.00068%
92331	TOWN OF BOILING SPRINGS	9,334,278	0.01612%
92341	TOWN OF LAWNSDALE	462,138	0.00080%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92351	TOWN OF GROVER	1,476,653	0.00255%
92401	COLUMBUS COUNTY	148,776,426	0.25695%
92403	WHITEVILLE HOUSING AUTHORITY	839,931	0.00145%
92411	CITY OF WHITEVILLE	26,253,387	0.04534%
92417	WHITEVILLE ABC BOARD	460,500	0.00080%
92421	TOWN OF BRUNSWICK	841,231	0.00145%
92427	LAKE WACCAMAW ABC BOARD	98,616	0.00017%
92431	TOWN OF FAIR BLUFF	956,321	0.00165%
92441	TOWN OF CHADBOURN	5,812,872	0.01004%
92444	WEST COLUMBUS ABC BOARD	535,266	0.00092%
92451	TOWN OF TABOR CITY	6,046,232	0.01044%
92461	TOWN OF LAKE WACCAMAW	4,728,710	0.00817%
92501	CRAVEN COUNTY	227,780,479	0.39339%
92502	FIRST CRAVEN SANITARY DISTRICT	1,224,104	0.00211%
92504	CRAVEN COUNTY ABC BOARD	5,275,503	0.00911%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	5,740,432	0.00991%
92506	COASTAL CAROLINA REGIONAL AIRPORT	3,760,892	0.00650%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	5,982,799	0.01033%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	16,266,149	0.02809%
92511	CITY OF NEW BERN	193,737,892	0.33460%
92513	TRILLIUM HEALTH RESOURCES	232,323,014	0.40124%
92521	TOWN OF TRENT WOODS	4,032,392	0.00696%
92531	CITY OF HAVELOCK	45,201,068	0.07807%
92541	TOWN OF RIVER BEND	8,471,987	0.01463%
92551	TOWN OF VANCEBORO	3,601,998	0.00622%
92561	TOWN OF BRIDGETON	910,398	0.00157%
92571	TOWN OF COVE CITY	309,727	0.00053%
92601	CUMBERLAND COUNTY	745,947,136	1.28830%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	303,234	0.00052%
92604	CUMBERLAND COUNTY ABC BOARD	19,637,709	0.03392%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	4,196,354	0.00725%
92611	CITY OF FAYETTEVILLE	630,839,823	1.08950%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	13,115,021	0.02265%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	356,843,994	0.61629%
92621	TOWN OF STEDMAN	1,613,848	0.00279%
92631	TOWN OF HOPE MILLS	48,769,074	0.08423%
92641	TOWN OF WADE	556,452	0.00096%
92651	TOWN OF LINDEN	276,457	0.00048%
92661	TOWN OF SPRING LAKE	36,875,064	0.06369%
92671	TOWN OF FALCON	115,023	0.00020%
92681	TOWN OF EASTOVER	553,948	0.00096%
92701	CURRITUCK COUNTY	169,163,073	0.29216%
92704	CURRITUCK COUNTY ABC BOARD	2,335,998	0.00403%
92801	DARE COUNTY	298,594,448	0.51569%
92802	DARE COUNTY TOURISM BOARD	5,738,038	0.00991%
92804	DARE COUNTY ABC BOARD	7,940,218	0.01371%
92811	TOWN OF NAGS HEAD	53,906,449	0.09310%
92821	TOWN OF KILL DEVIL HILLS	55,784,638	0.09634%
92831	TOWN OF MANTEO	14,952,409	0.02582%
92841	TOWN OF SOUTHERN SHORES	15,156,830	0.02618%
92851	TOWN OF KITTY HAWK	21,670,178	0.03743%
92861	TOWN OF DUCK	20,118,059	0.03475%
92901	DAVIDSON COUNTY	301,651,433	0.52097%
92911	CITY OF THOMASVILLE	108,234,868	0.18693%

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92913	THOMASVILLE HOUSING AUTHORITY	1,281,400	0.00221%
92914	THOMASVILLE ABC BOARD	2,055,280	0.00355%
92917	LEXINGTON ABC BOARD	1,329,211	0.00230%
92921	TOWN OF DENTON	5,130,005	0.00886%
92931	CITY OF LEXINGTON	124,260,923	0.21461%
92941	TOWN OF MIDWAY	259,089	0.00045%
93001	DAVIE COUNTY	129,718,653	0.22403%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	342,959	0.00059%
93011	TOWN OF MOCKSVILLE	16,265,339	0.02809%
93021	TOWN OF BERMUDA RUN	1,522,217	0.00263%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	1,109,354	0.00192%
93031	TOWN OF COOLEEMEE	227,080	0.00039%
93101	DUPLIN COUNTY	165,139,391	0.28521%
93108	EASTPOINTE HUMAN SERVICES	138,888,766	0.23987%
93111	TOWN OF BEULAVILLE	3,353,192	0.00579%
93121	TOWN OF KENANSVILLE	2,777,008	0.00480%
93127	KENANSVILLE ABC BOARD	240,964	0.00042%
93131	TOWN OF WARSAW	9,875,724	0.01706%
93137	WARSAW ABC BOARD	355,254	0.00061%
93141	TOWN OF FAISON	1,886,728	0.00326%
93151	TOWN OF WALLACE	20,858,743	0.03602%
93157	WALLACE ABC BOARD	507,228	0.00088%
93161	TOWN OF ROSE HILL	5,660,487	0.00978%
93171	TOWN OF CALYPSO	597,115	0.00103%
93181	TOWN OF TEACHEY	615,281	0.00106%
93191	TOWN OF MAGNOLIA	1,437,398	0.00248%
93201	DURHAM COUNTY	894,701,751	1.54521%
93204	DURHAM COUNTY ABC BOARD	17,716,922	0.03060%
93209	ALLIANCE BEHAVIORAL HEALTHCRE	329,662,928	0.56935%
93211	CITY OF DURHAM	1,290,113,846	2.22811%
93212	DURHAM CONVENTION AND VISITORS BUREAU	12,919,830	0.02231%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	15,071,871	0.02603%
93301	EDGECOMBE COUNTY	125,801,728	0.21727%
93304	EDGECOMBE COUNTY ABC BOARD	2,623,705	0.00453%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	1,748,906	0.00302%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	9,697,807	0.01675%
93311	TOWN OF TARBORO	68,817,402	0.11885%
93317	TARBORO REDEVELOPMENT COMMISSION	2,321,120	0.00401%
93321	CITY OF ROCKY MOUNT	386,873,153	0.66815%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	2,647,293	0.00457%
93331	TOWN OF PINETOPS	5,311,448	0.00917%
93333	ROCKY MOUNT HOUSING AUTHORITY	11,054,204	0.01909%
93341	TOWN OF MACCLESFIELD	1,985,158	0.00343%
93351	TOWN OF PRINCEVILLE	1,736,764	0.00300%
93401	FORSYTH COUNTY	797,500,154	1.37733%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	33,566,377	0.05797%
93411	CITY OF WINSTON-SALEM	1,025,843,311	1.77170%
93413	WINSTON-SALEM HOUSING AUTHORITY	41,202,274	0.07116%
93417	TRIAD MUNICIPAL ABC BOARD	16,937,926	0.02925%
93421	TOWN OF KERNERSVILLE	108,929,315	0.18813%
93431	TOWN OF RURAL HALL	8,693,194	0.01501%
93441	VILLAGE OF CLEMMONS	9,110,591	0.01573%
93442	CLEMMONS FIRE DEPARTMENT	7,959,249	0.01375%
93451	TOWN OF LEWISVILLE	3,649,424	0.00630%

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93461	TOWN OF WALKERTOWN	907,123	0.00157%
93471	VILLAGE OF TOBACCOVILLE	697,771	0.00121%
93501	FRANKLIN COUNTY	203,147,718	0.35085%
93511	TOWN OF FRANKLINTON	4,752,543	0.00821%
93517	FRANKLINTON ABC BOARD	263,260	0.00045%
93521	TOWN OF LOUISBURG	26,422,256	0.04563%
93527	LOUISBURG ABC BOARD	855,874	0.00148%
93531	TOWN OF BUNN	1,469,777	0.00254%
93537	ABC BOARD - TOWN OF BUNN	569,686	0.00098%
93541	TOWN OF YOUNGSVILLE	10,859,913	0.01876%
93601	GASTON COUNTY	659,360,780	1.13876%
93602	TOWN OF STANLEY	9,840,429	0.01700%
93604	CRAMERTON ABC BOARD	802,074	0.00139%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	228,463,787	0.39457%
93610	TOWN OF MCADENVILLE	933,899	0.00161%
93611	CITY OF GASTONIA	375,334,845	0.64823%
93617	GASTONIA ABC BOARD	5,656,405	0.00977%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	448,740	0.00078%
93621	CITY OF BELMONT	66,921,895	0.11558%
93623	BELMONT HOUSING AUTHORITY	603,505	0.00104%
93631	TOWN OF CRAMERTON	14,448,653	0.02495%
93641	CITY OF CHERRYVILLE	22,469,777	0.03881%
93647	CHERRYVILLE ABC BOARD	271,815	0.00047%
93651	TOWN OF DALLAS	25,838,294	0.04462%
93661	CITY OF LOWELL	8,105,378	0.01400%
93671	BESSEMER CITY	20,980,086	0.03623%
93681	TOWN OF RANLO	11,250,325	0.01943%
93691	CITY OF MOUNT HOLLY	57,409,315	0.09915%
93701	GATES COUNTY	23,723,622	0.04097%
93704	GATES COUNTY ABC BOARD	102,700	0.00018%
93801	GRAHAM COUNTY	25,750,006	0.04447%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	6,590,332	0.01138%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	4,380,002	0.00756%
93821	TOWN OF ROBBINSVILLE	3,990,543	0.00689%
93901	GRANVILLE COUNTY	109,516,022	0.18914%
93904	GRANVILLE COUNTY ABC BOARD	1,894,482	0.00327%
93906	GRANVILLE COUNTY HOSPITAL	191,159,026	0.33014%
93908	GRANVILLE-VANCE PUBLIC HEALTH	35,445,320	0.06122%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	19,320,842	0.03337%
93911	CITY OF OXFORD	32,260,466	0.05572%
93913	OXFORD HOUSING AUTHORITY	2,353,956	0.00407%
93914	TOWN OF STOVALL	296,104	0.00051%
93921	CITY OF CREEDMOOR	15,331,685	0.02648%
93931	TOWN OF BUTNER	31,355,211	0.05415%
94001	GREENE COUNTY	61,504,469	0.10622%
94002	MAURY SANITARY LAND DISTRICT	243,183	0.00042%
94004	GREENE COUNTY ABC BOARD	589,576	0.00102%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	365,781	0.00063%
94011	TOWN OF HOOKERTON	1,673,047	0.00289%
94021	TOWN OF SNOW HILL	4,980,885	0.00860%
94031	TOWN OF WALSTONBURG	282,739	0.00049%
94101	GUILFORD COUNTY	1,033,083,945	1.78420%
94102	GUIL-RAND FIRE DEPARTMENT	19,839,228	0.03426%
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	22,940,125	0.03962%

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94109	ALAMANCE COMMUNITY FIRE DISTRICT	5,639,772	0.00974%
94111	CITY OF GREENSBORO	1,349,498,992	2.33067%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	8,274,900	0.01429%
94117	GREENSBORO ABC BOARD	20,614,824	0.03560%
94118	GUILFORD FIRE DISTRICT # 13 INC	8,735,896	0.01509%
94121	CITY OF HIGH POINT	614,720,680	1.06166%
94127	HIGH POINT ABC BOARD	11,125,074	0.01921%
94131	TOWN OF JAMESTOWN	11,901,811	0.02056%
94151	TOWN OF GIBSONVILLE	26,506,988	0.04578%
94157	GIBSONVILLE ABC BOARD	1,064,720	0.00184%
94161	TOWN OF OAK RIDGE	3,120,338	0.00539%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	4,518,695	0.00780%
94171	TOWN OF SUMMERFIELD	4,430,406	0.00765%
94172	SUMMERFIELD FIRE DISTRICT	17,318,798	0.02991%
94201	HALIFAX COUNTY	168,097,318	0.29031%
94204	HALIFAX COUNTY ABC BOARD	2,256,144	0.00390%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	760,519	0.00131%
94209	ROANOKE RAPIDS SANITARY DISTRICT	17,251,274	0.02979%
94211	TOWN OF ENFIELD	7,091,672	0.01225%
94221	CITY OF ROANOKE RAPIDS	49,076,036	0.08476%
94231	TOWN OF WELDON	8,328,349	0.01438%
94241	TOWN OF SCOTLAND NECK	9,830,458	0.01698%
94251	TOWN OF HOBGOOD	1,104,449	0.00191%
94261	TOWN OF LITTLETON	2,374,356	0.00410%
94301	HARNETT COUNTY	338,301,057	0.58427%
94311	CITY OF DUNN	45,805,306	0.07911%
94313	DUNN HOUSING AUTHORITY	1,147,551	0.00198%
94317	DUNN ABC BOARD	766,390	0.00132%
94321	TOWN OF LILLINGTON	17,680,257	0.03053%
94331	TOWN OF ERWIN	8,057,581	0.01392%
94341	TOWN OF COATS	5,121,863	0.00885%
94347	TOWN OF ANGIER ABC BOARD	930,456	0.00161%
94351	TOWN OF ANGIER	18,389,917	0.03176%
94401	HAYWOOD COUNTY	190,956,822	0.32979%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,580,857	0.00446%
94408	JUNALUSKA SANITARY DISTRICT	3,870,405	0.00668%
94411	TOWN OF WAYNESVILLE	63,669,071	0.10996%
94412	WAYNESVILLE ABC BOARD	1,150,986	0.00199%
94421	TOWN OF MAGGIE VALLEY	9,029,807	0.01560%
94427	MAGGIE VALLEY ABC BOARD	1,500,375	0.00259%
94428	MAGGIE VALLEY SANITARY DISTRICT	4,361,413	0.00753%
94431	TOWN OF CANTON	21,098,341	0.03644%
94437	CANTON ABC BOARD	875,923	0.00151%
94501	COUNTY OF HENDERSON	336,553,301	0.58125%
94511	CITY OF HENDERSONVILLE	115,512,158	0.19950%
94517	HENDERSONVILLE ABC BOARD	3,692,156	0.00638%
94521	TOWN OF LAUREL PARK	8,033,952	0.01388%
94527	LAUREL PARK ABC BOARD	430,398	0.00074%
94531	THE VILLAGE OF FLAT ROCK	1,251,577	0.00216%
94532	BLUE RIDGE FIRE DEPARTMENT	6,373,850	0.01101%
94541	TOWN OF FLETCHER	15,919,030	0.02749%
94547	FLETCHER ABC BOARD	983,565	0.00170%
94551	TOWN OF MILLS RIVER	2,941,312	0.00508%
94601	HERTFORD COUNTY	55,877,560	0.09650%

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94604	HERTFORD COUNTY ABC BOARD	1,534,784	0.00265%
94611	TOWN OF AHOSKIE	16,728,847	0.02889%
94621	TOWN OF MURFREESBORO	6,438,184	0.01112%
94631	TOWN OF WINTON	2,327,673	0.00402%
94641	TOWN OF COFIELD	783,239	0.00135%
94701	HOKE COUNTY	138,944,086	0.23997%
94704	HOKE COUNTY ABC BOARD	990,414	0.00171%
94711	TOWN OF RAEFORD	19,363,784	0.03344%
94801	HYDE COUNTY	36,354,192	0.06279%
94804	HYDE COUNTY ABC BOARD	156,053	0.00027%
94812	OCRACOKE SANITARY DISTRICT	1,481,526	0.00256%
94901	IREDELL COUNTY	416,558,892	0.71942%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	3,533,914	0.00610%
94911	CITY OF STATESVILLE	172,267,345	0.29752%
94917	STATESVILLE ABC BOARD	2,137,252	0.00369%
94921	CITY OF MOORESVILLE	235,693,513	0.40706%
94923	MOORESVILLE HOUSING AUTHORITY	1,396,507	0.00241%
94927	MOORESVILLE ABC BOARD	1,364,448	0.00236%
94931	TOWN OF TROUTMAN	12,541,852	0.02166%
94937	TOWN OF TROUTMAN ABC BOARD	504,544	0.00087%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	463,745	0.00080%
94947	VALDESE ABC BOARD	349,747	0.00060%
95001	JACKSON COUNTY	126,008,569	0.21762%
95002	TUCKASEEGEE WATER AUTHORITY	9,936,864	0.01716%
95005	FONTANA REGIONAL LIBRARY	10,852,366	0.01874%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	7,112,328	0.01228%
95009	VAYA HEALTH	235,544,655	0.40680%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,299,844	0.00224%
95011	TOWN OF SYLVA	10,469,397	0.01808%
95101	JOHNSTON COUNTY	508,732,049	0.87861%
95103	BENSON HOUSING AUTHORITY	2,763,679	0.00477%
95104	JOHNSTON COUNTY ABC BOARD	7,359,151	0.01271%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	3,259,651	0.00563%
95106	TOWN OF ARCHER LODGE	913,112	0.00158%
95110	JOHNSTON HEALTH CENTER	142,556,072	0.24620%
95111	TOWN OF SMITHFIELD	54,231,156	0.09366%
95113	SMITHFIELD HOUSING AUTHORITY	2,874,773	0.00496%
95121	TOWN OF SELMA	29,763,727	0.05140%
95122	TOWN OF MICRO	1,357,044	0.00234%
95123	SELMA HOUSING AUTHORITY	3,290,916	0.00568%
95131	TOWN OF CLAYTON	105,432,631	0.18209%
95141	TOWN OF BENSON	24,395,292	0.04213%
95151	TOWN OF FOUR OAKS	7,262,830	0.01254%
95161	TOWN OF PINE LEVEL	3,950,626	0.00682%
95171	TOWN OF KENLY	5,795,128	0.01001%
95181	TOWN OF PRINCETON	4,259,692	0.00736%
95191	TOWN OF WILSON'S MILLS	4,075,412	0.00704%
95201	JONES COUNTY	36,980,897	0.06387%
95204	JONES COUNTY ABC BOARD	275,981	0.00048%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	226,795	0.00039%
95211	TOWN OF POLLOCKSVILLE	98,027	0.00017%
95221	TOWN OF MAYSVILLE	2,927,625	0.00506%
95301	LEE COUNTY	129,055,677	0.22289%
95311	CITY OF SANFORD	135,958,699	0.23481%

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95317	SANFORD ABC BOARD	2,528,403	0.00437%
95321	TOWN OF BROADWAY	2,112,926	0.00365%
95401	LENOIR COUNTY	145,737,068	0.25170%
95404	LENOIR COUNTY ABC BOARD	2,713,697	0.00469%
95405	NEUSE REGIONAL LIBRARY	2,622,346	0.00453%
95411	CITY OF KINSTON	121,020,219	0.20901%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	13,532,659	0.02337%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,446,523	0.00595%
95421	TOWN OF PINK HILL	1,790,223	0.00309%
95431	TOWN OF LAGRANGE	7,660,670	0.01323%
95501	LINCOLN COUNTY	300,832,207	0.51956%
95504	LINCOLN COUNTY ABC BOARD	1,048,010	0.00181%
95511	CITY OF LINCOLN	59,335,370	0.10248%
95513	LINCOLN HOUSING AUTHORITY	2,935,517	0.00507%
95517	TOWN OF LINCOLN ABC BOARD	939,675	0.00162%
95601	MACON COUNTY	130,290,223	0.22502%
95611	TOWN OF FRANKLIN	20,248,488	0.03497%
95617	HIGHLANDS ABC BOARD	1,055,316	0.00182%
95621	TOWN OF HIGHLANDS	27,752,963	0.04793%
95701	MADISON COUNTY	68,861,949	0.11893%
95711	TOWN OF MARS HILL	9,407,022	0.01625%
95721	TOWN OF MARSHALL	3,576,811	0.00618%
95733	HOT SPRINGS HOUSING AUTHORITY	790,321	0.00136%
95801	MARTIN COUNTY	51,428,713	0.08882%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	397,916	0.00069%
95804	MARTIN COUNTY ABC BOARD	1,465,909	0.00253%
95811	TOWN OF WILLIAMSTON	30,651,094	0.05294%
95813	WILLIAMSTON HOUSING AUTHORITY	2,668,172	0.00461%
95821	TOWN OF OAK CITY	409,451	0.00071%
95831	TOWN OF HAMILTON	1,169,535	0.00202%
95841	TOWN OF JAMESVILLE	1,466,935	0.00253%
95851	TOWN OF ROBERSONVILLE	6,275,920	0.01084%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,623,951	0.00280%
95901	MCDOWELL COUNTY	116,375,182	0.20099%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,414,648	0.00590%
95911	TOWN OF MARION	29,792,168	0.05145%
95917	MARION ABC BOARD	1,791,944	0.00309%
95921	TOWN OF OLD FORT	2,156,262	0.00372%
96001	MECKLENBURG COUNTY	2,631,773,983	4.54524%
96003	CHARLOTTE HOUSING AUTHORITY	118,700,947	0.20500%
96004	MECKLENBURG COUNTY ABC BOARD	61,814,467	0.10676%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	155,025,208	0.26774%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	324,112,992	0.55976%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	22,281,442	0.03848%
96011	CITY OF CHARLOTTE	3,962,487,857	6.84354%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	138,637,580	0.23944%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,378,524	0.00411%
96021	TOWN OF PINEVILLE	40,987,747	0.07079%
96031	TOWN OF MINT HILL	46,072,994	0.07957%
96041	TOWN OF HUNTERSVILLE	109,060,702	0.18835%
96051	TOWN OF CORNELIUS	59,966,115	0.10357%
96061	TOWN OF STALLINGS	19,747,449	0.03411%
96071	TOWN OF MATTHEWS	76,883,568	0.13278%
96081	TOWN OF DAVIDSON	36,221,690	0.06256%

Local Governmental Employees' Retirement System
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96101	MITCHELL COUNTY	38,414,080	0.06634%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	616,984	0.00107%
96111	TOWN OF SPRUCE PINE	9,719,676	0.01679%
96121	TOWN OF BAKERSVILLE	1,023,439	0.00177%
96201	MONTGOMERY COUNTY	60,204,019	0.10398%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	936,134	0.00162%
96211	TOWN OF STAR	1,174,608	0.00203%
96221	TOWN OF TROY	10,675,377	0.01844%
96231	TOWN OF BISCOE	6,288,935	0.01086%
96241	TOWN OF CANDOR	3,216,485	0.00556%
96251	TOWN OF MOUNT GILEAD	5,984,972	0.01034%
96301	MOORE COUNTY	274,916,297	0.47480%
96302	TOWN OF TAYLORTOWN	1,301,269	0.00225%
96304	MOORE COUNTY ABC BOARD	2,975,287	0.00514%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,238,890	0.00387%
96310	MOORE COUNTY AIRPORT AUTHORITY	3,284,476	0.00567%
96311	TOWN OF SOUTHERN PINES	75,751,611	0.13083%
96312	TOWN OF CAMERON	497,652	0.00086%
96318	SANDHILLS CENTER	138,140,512	0.23858%
96321	TOWN OF VASS	2,451,073	0.00423%
96331	TOWN OF ABERDEEN	38,534,693	0.06655%
96341	TOWN OF ROBBINS	4,548,166	0.00785%
96351	VILLAGE OF PINEHURST	60,678,395	0.10480%
96361	TOWN OF PINEBLUFF	2,608,362	0.00450%
96371	VILLAGE OF WHISPERING PINES	8,012,554	0.01384%
96381	FOX FIRE VILLAGE	1,405,025	0.00243%
96391	TOWN OF CARTHAGE	9,822,787	0.01696%
96401	NASH COUNTY	236,147,097	0.40784%
96404	NASH COUNTY ABC BOARD	5,974,692	0.01032%
96405	BRASWELL MEMORIAL LIBRARY	8,038,674	0.01388%
96411	TOWN OF SPRING HOPE	3,946,984	0.00682%
96421	TOWN OF NASHVILLE	26,517,798	0.04580%
96431	TOWN OF MIDDLESEX	2,572,305	0.00444%
96441	TOWN OF WHITAKERS	1,720,531	0.00297%
96451	TOWN OF BAILEY	710,228	0.00123%
96461	TOWN OF SHARPSBURG	9,249,479	0.01597%
96501	NEW HANOVER COUNTY	827,081,038	1.42842%
96502	NEW HANOVER AIRPORT AUTHORITY	19,489,097	0.03366%
96503	WILMINGTON HOUSING AUTHORITY	17,224,132	0.02975%
96504	NEW HANOVER COUNTY ABC BOARD	21,578,071	0.03727%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	140,007,797	0.24180%
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	481,973	0.00083%
96511	TOWN OF WRIGHTSVILLE BEACH	32,634,536	0.05636%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	8,030,700	0.01387%
96521	TOWN OF CAROLINA BEACH	55,047,399	0.09507%
96531	CITY OF WILMINGTON	460,657,130	0.79558%
96541	TOWN OF KURE BEACH	23,286,070	0.04022%
96601	NORTHAMPTON COUNTY	88,150,502	0.15224%
96604	NORTHAMPTON COUNTY ABC BOARD	252,377	0.00044%
96611	TOWN OF RICH SQUARE	742,210	0.00128%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,679,768	0.00463%
96621	TOWN OF WOODLAND	1,437,258	0.00248%
96631	TOWN OF GARYSBURG	1,432,427	0.00247%
96641	TOWN OF CONWAY	2,372,380	0.00410%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96651	TOWN OF GASTON	1,291,200	0.00223%
96661	TOWN OF JACKSON	1,292,659	0.00223%
96671	TOWN OF SEVERN	824,073	0.00142%
96681	TOWN OF SEABOARD	1,218,687	0.00210%
96701	ONslow COUNTY	452,854,519	0.78211%
96704	ONslow COUNTY ABC BOARD	13,058,969	0.02255%
96708	ONslow WATER & SEWER AUTHORITY	48,922,777	0.08449%
96711	CITY OF JACKSONVILLE	218,280,822	0.37699%
96721	TOWN OF SWANSBORO	14,544,644	0.02512%
96731	TOWN OF HOLLY RIDGE	11,625,973	0.02008%
96741	TOWN OF RICHLANDS	5,099,519	0.00881%
96751	TOWN OF NORTH TOPSAIL BEACH	19,033,678	0.03287%
96801	ORANGE COUNTY	427,295,715	0.73797%
96804	ORANGE COUNTY ABC BOARD	13,720,173	0.02370%
96808	ORANGE WATER AND SEWER AUTHORITY	70,801,378	0.12228%
96811	TOWN OF CHAPEL HILL	323,184,744	0.55816%
96821	TOWN OF CARRBORO	69,207,876	0.11953%
96831	TOWN OF HILLSBOROUGH	46,257,288	0.07989%
96901	PAMLICO COUNTY	47,531,953	0.08209%
96911	TOWN OF BAYBORO	128,725	0.00022%
96912	TOWN OF ORIENTAL	4,196,231	0.00725%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,692,274	0.00292%
97001	PASQUOTANK COUNTY	83,902,608	0.14491%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	25,445,885	0.04395%
97004	PASQUOTANK COUNTY ABC BOARD	924,087	0.00160%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,762,997	0.00304%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	16,487,583	0.02848%
97011	ELIZABETH CITY	104,663,232	0.18076%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	1,274,687	0.00220%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	1,216,324	0.00210%
97015	PASQUOTANK-CAMDEN LIBRARY	2,712,401	0.00468%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	943,460	0.00163%
97101	PENDER COUNTY	171,093,960	0.29549%
97104	PENDER COUNTY ABC BOARD	3,612,786	0.00624%
97111	TOWN OF BURGAW	17,702,895	0.03057%
97121	TOWN OF TOPSAIL BEACH	8,779,488	0.01516%
97131	TOWN OF SURF CITY	41,277,909	0.07129%
97201	PERQUIMANS COUNTY	32,022,198	0.05530%
97211	TOWN OF HERTFORD	9,506,223	0.01642%
97213	HERTFORD HOUSING AUTHORITY	2,031,588	0.00351%
97217	TOWN OF HERTFORD ABC BOARD	476,921	0.00082%
97221	TOWN OF WINFALL	730,088	0.00126%
97301	PERSON COUNTY	139,734,605	0.24133%
97302	ROXBORO HOUSING AUTHORITY	2,684,947	0.00464%
97304	PERSON COUNTY ABC BOARD	1,132,800	0.00196%
97311	CITY OF ROXBORO	49,898,331	0.08618%
97401	PITT COUNTY	413,754,124	0.71458%
97402	PITT-GREENVILLE CONVENTION AND VISITORS	2,919,156	0.00504%
97404	PITT COUNTY ABC BOARD	13,437,632	0.02321%
97405	SHEPPARD MEMORIAL LIBRARY	5,668,017	0.00979%
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,207,697	0.00381%
97411	CITY OF GREENVILLE	337,655,390	0.58315%
97412	GREENVILLE UTILITIES COMMISSION	240,010,240	0.41451%
97413	GREENVILLE HOUSING AUTHORITY	18,327,159	0.03165%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97421	TOWN OF FARMVILLE	25,405,966	0.04388%
97423	FARMVILLE HOUSING AUTHORITY	2,044,110	0.00353%
97431	TOWN OF GRIFTON	5,437,009	0.00939%
97441	TOWN OF BETHEL	3,083,568	0.00533%
97451	TOWN OF WINTERVILLE	38,391,624	0.06630%
97461	TOWN OF AYDEN	30,796,968	0.05319%
97471	TOWN OF GRIMESLAND	1,163,633	0.00201%
97481	VILLAGE OF SIMPSON	122,174	0.00021%
97501	POLK COUNTY	73,409,275	0.12678%
97511	TOWN OF TRYON	13,825,021	0.02388%
97521	TOWN OF COLUMBUS	7,571,201	0.01308%
97527	COLUMBUS ABC BOARD	344,675	0.00060%
97531	CITY OF SALUDA	4,747,694	0.00820%
97601	RANDOLPH COUNTY	310,590,148	0.53641%
97607	ASHEBORO ABC BOARD	1,484,441	0.00256%
97611	CITY OF ASHEBORO	139,495,613	0.24092%
97613	ASHEBORO HOUSING AUTHORITY	5,739,774	0.00991%
97621	CITY OF RANDLEMAN	23,913,882	0.04130%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,539,614	0.00266%
97627	CITY OF RANDLEMAN ABC BOARD	203,893	0.00035%
97631	TOWN OF LIBERTY	11,486,119	0.01984%
97641	TOWN OF RAMSEUR	4,505,127	0.00778%
97651	CITY OF ARCHDALE	28,301,705	0.04888%
97661	CITY OF TRINITY	2,742,652	0.00474%
97701	RICHMOND COUNTY	142,202,448	0.24559%
97705	SANDHILL REGIONAL LIBRARY	1,697,717	0.00293%
97711	CITY OF ROCKINGHAM	47,141,412	0.08142%
97713	ROCKINGHAM HOUSING AUTHORITY	3,545,206	0.00612%
97717	HAMLET ABC BOARD	947,125	0.00164%
97721	CITY OF HAMLET	27,728,339	0.04789%
97727	CITY OF ROCKINGHAM ABC BOARD	1,200,644	0.00207%
97731	TOWN OF ELLERBE	1,869,479	0.00323%
97801	ROBESON COUNTY	352,982,331	0.60962%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	9,216,535	0.01592%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,548,441	0.00786%
97805	ROBESON COUNTY PUBLIC LIBRARY	4,653,581	0.00804%
97811	CITY OF LUMBERTON	130,879,847	0.22604%
97817	LUMBERTON ABC BOARD	1,183,808	0.00204%
97818	LUMBERTON AIRPORT COMMISSION	863,385	0.00149%
97821	TOWN OF FAIRMONT	7,198,509	0.01243%
97823	FAIRMONT HOUSING AUTHORITY	1,102,471	0.00190%
97831	TOWN OF ST PAULS	11,272,708	0.01947%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	795,046	0.00137%
97840	TOWN OF MAXTON	7,923,639	0.01368%
97841	TOWN OF PARKTON	783,627	0.00135%
97847	MAXTON ABC BOARD	120,579	0.00021%
97851	TOWN OF PEMBROKE	15,124,010	0.02612%
97853	PEMBROKE HOUSING AUTHORITY	4,939,421	0.00853%
97861	TOWN OF ROWLAND	3,035,842	0.00524%
97871	TOWN OF RED SPRINGS	18,147,822	0.03134%
97877	RED SPRINGS ABC BOARD	547,291	0.00095%
97901	ROCKINGHAM COUNTY	216,325,308	0.37361%
97911	CITY OF REIDSVILLE	65,183,589	0.11258%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,991,744	0.00344%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97917	REIDSVILLE ABC BOARD	1,304,111	0.00225%
97921	TOWN OF MAYODAN	12,389,047	0.02140%
97931	TOWN OF STONEVILLE	4,024,176	0.00695%
97941	TOWN OF MADISON	12,195,865	0.02106%
97947	MADISON ABC BOARD	944,889	0.00163%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,526,327	0.00264%
97951	CITY OF EDEN	65,936,521	0.11388%
97957	EDEN ABC BOARD	685,686	0.00118%
98001	ROWAN COUNTY	324,090,035	0.55972%
98002	ROWAN CONVENTION & VISITORS BUREAU	324,511	0.00056%
98003	ROWAN COUNTY HOUSING AUTHORITY	4,750,797	0.00820%
98004	ROWAN COUNTY ABC BOARD	10,072,212	0.01740%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	398,426	0.00069%
98011	CITY OF SALISBURY	188,977,080	0.32638%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,591,303	0.01311%
98021	TOWN OF EAST SPENCER	2,226,008	0.00384%
98023	EAST SPENCER HOUSING AUTHORITY	367,709	0.00064%
98031	TOWN OF SPENCER	9,048,093	0.01563%
98041	TOWN OF CHINA GROVE	13,978,212	0.02414%
98051	TOWN OF LANDIS	14,470,097	0.02499%
98061	TOWN OF GRANITE QUARRY	7,186,098	0.01241%
98071	TOWN OF ROCKWELL	3,859,075	0.00666%
98081	TOWN OF FAITH	820,585	0.00142%
98091	TOWN OF CLEVELAND	2,777,978	0.00480%
98101	RUTHERFORD COUNTY	157,417,519	0.27187%
98102	BROAD RIVER WATER AUTHORITY	8,544,194	0.01476%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	28,823,112	0.04978%
98107	FOREST CITY ABC BOARD 168	1,427,326	0.00247%
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	9,696,257	0.01675%
98111	TOWN OF FOREST CITY	57,552,519	0.09940%
98113	FOREST CITY HOUSING AUTHORITY	1,916,949	0.00331%
98121	TOWN OF SPINDALE	11,984,184	0.02070%
98131	TOWN OF LAKE LURE	15,565,951	0.02688%
98141	TOWN OF RUTHERFORDTON	16,446,792	0.02840%
98147	TOWN OF RUTHERFORDTON ABC BRD	651,469	0.00113%
98161	TOWN OF ELLENBORO	323,989	0.00056%
98201	SAMPSON COUNTY	172,519,002	0.29795%
98205	J C HOLIDAY MEMORIAL LIBRARY	2,298,159	0.00397%
98211	CITY OF CLINTON	49,292,339	0.08513%
98218	CLINTON ABC BOARD	1,108,134	0.00191%
98221	TOWN OF SALEMBOURG	1,411,210	0.00244%
98231	TOWN OF NEWTON GROVE	2,492,849	0.00431%
98237	ROSEBORO ABC BOARD	378,833	0.00065%
98241	TOWN OF GARLAND	345,939	0.00060%
98251	TOWN OF TURKEY	148,998	0.00026%
98261	TOWN OF ROSEBORO	2,017,788	0.00348%
98271	TOWN OF AUTRYVILLE	465,037	0.00080%
98301	SCOTLAND COUNTY	109,729,061	0.18951%
98304	SCOTLAND COUNTY ABC BOARD	1,258,397	0.00217%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	1,399,802	0.00242%
98311	CITY OF LAURINBURG	57,347,892	0.09904%
98313	LAURINBURG HOUSING AUTHORITY	11,185,880	0.01932%
98321	TOWN OF WAGRAM	728,673	0.00126%
98331	TOWN OF GIBSON	352,542	0.00061%

Local Governmental Employees' Retirement System
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98401	STANLY COUNTY	167,757,315	0.28973%
98404	LOCUST ABC BOARD	1,291,518	0.00223%
98411	CITY OF ALBEMARLE	104,028,130	0.17966%
98414	VILLAGE OF MISENHEIMER	2,298,774	0.00397%
98417	ALBEMARLE ABC BOARD	1,237,994	0.00214%
98421	TOWN OF NORWOOD	6,095,343	0.01053%
98427	NORWOOD ABC BOARD	108,983	0.00019%
98431	CITY OF LOCUST	14,990,179	0.02589%
98441	TOWN OF OAKBORO	7,209,934	0.01245%
98451	TOWN OF BADIN	2,883,155	0.00498%
98471	TOWN OF NEW LONDON	487,265	0.00084%
98481	TOWN OF STANFIELD	4,062,520	0.00702%
98501	STOKES COUNTY	122,508,051	0.21158%
98511	TOWN OF WALNUT COVE	2,870,246	0.00496%
98517	WALNUT COVE ABC BOARD	928,968	0.00160%
98521	CITY OF KING	37,487,563	0.06474%
98601	SURRY COUNTY	202,868,725	0.35037%
98604	YADKIN VALLEY ABC BOARD	871,799	0.00151%
98607	PILOT MOUNTAIN ABC BOARD	314,024	0.00054%
98608	YADKIN VALLEY SEWER AUTHORITY	4,015,249	0.00693%
98611	TOWN OF PILOT MOUNTAIN	6,370,291	0.01100%
98621	TOWN OF DOBSON	8,136,296	0.01405%
98627	DOBSON ABC BOARD	588,502	0.00102%
98631	CITY OF MOUNT AIRY	49,450,051	0.08540%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	1,235,837	0.00213%
98641	TOWN OF ELKIN	17,981,520	0.03106%
98701	SWAIN COUNTY	61,106,593	0.10554%
98711	TOWN OF BRYSON CITY	9,518,354	0.01644%
98717	BRYSON CITY ABC BOARD	669,850	0.00116%
98801	TRANSYLVANIA COUNTY	139,465,800	0.24087%
98811	CITY OF BREVARD	32,558,747	0.05623%
98817	BREVARD ABC BOARD	924,957	0.00160%
98901	TYRRELL COUNTY	15,988,026	0.02761%
98904	TYRRELL COUNTY ABC BOARD	167,107	0.00029%
98911	TOWN OF COLUMBIA	1,302,800	0.00225%
99001	UNION COUNTY	552,928,476	0.95494%
99011	CITY OF MONROE	224,663,755	0.38801%
99013	CITY OF MONROE HOUSING AUTHORITY	4,374,975	0.00756%
99014	INDIAN TRAIL ABC BOARD	1,153,112	0.00199%
99017	MONROE ABC BOARD	2,797,285	0.00483%
99021	TOWN OF MARSHVILLE	7,539,312	0.01302%
99022	TOWN OF MINERAL SPRINGS	450,206	0.00078%
99031	TOWN OF WINGATE	5,467,340	0.00944%
99041	TOWN OF WAXHAW	37,488,002	0.06474%
99047	WAXHAW ABC BOARD	1,143,705	0.00198%
99051	TOWN OF INDIAN TRAIL	19,598,572	0.03385%
99061	TOWN OF UNIONVILLE	314,304	0.00054%
99071	TOWN OF WEDDINGTON	1,433,720	0.00248%
99081	VILLAGE OF MARVIN	2,936,225	0.00507%
99091	VILLAGE OF WESLEY CHAPEL	430,253	0.00074%
99101	VANCE COUNTY	105,894,774	0.18289%
99104	VANCE COUNTY ABC BOARD	2,095,632	0.00362%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	6,831,227	0.01180%
99110	KERR AREA TRANSPORTATION AUTHORITY	11,697,706	0.02020%

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

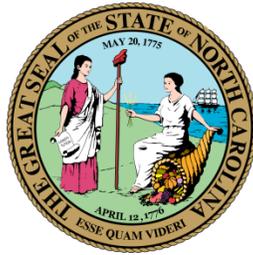
Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99111	CITY OF HENDERSON	74,564,781	0.12878%
99201	WAKE COUNTY	2,149,763,758	3.71278%
99202	TOWN OF HOLLY SPRINGS	176,602,467	0.30500%
99203	TOWN OF ROLESVILLE	21,472,324	0.03708%
99204	WAKE COUNTY ABC BOARD	64,627,068	0.11162%
99206	TOWN OF MORRISVILLE	115,627,479	0.19970%
99207	WAKE COUNTY HOUSING AUTHORITY	8,222,847	0.01420%
99208	BAYLEAF FIRE DEPARTMENT	17,235,045	0.02977%
99210	ELECTRICITIES OF NORTH CAROLINA	110,786,843	0.19134%
99211	CITY OF RALEIGH	2,115,177,322	3.65305%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	4,101,629	0.00708%
99213	CITY OF RALEIGH HOUSING AUTHORITY	39,139,618	0.06760%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	215,957,755	0.37297%
99221	TOWN OF CARY	702,132,622	1.21263%
99222	CENTENNIAL AUTHORITY	1,913,876	0.00331%
99231	TOWN OF WENDELL	26,168,078	0.04519%
99241	TOWN OF ZEBULON	31,731,881	0.05480%
99251	TOWN OF GARNER	95,476,238	0.16489%
99252	GARNER FIRE DEPARTMENT	37,013,884	0.06393%
99261	TOWN OF FUQUAY-VARINA	132,662,021	0.22912%
99271	TOWN OF APEX	293,922,545	0.50762%
99281	TOWN OF WAKE FOREST	197,863,876	0.34172%
99291	TOWN OF KNIGHTDALE	55,834,100	0.09643%
99301	WARREN COUNTY	83,574,785	0.14434%
99304	WARREN COUNTY ABC BOARD	388,120	0.00067%
99311	TOWN OF NORLINA	3,288,431	0.00568%
99321	TOWN OF WARRENTON	5,922,316	0.01023%
99401	WASHINGTON COUNTY	42,739,444	0.07381%
99404	WASHINGTON COUNTY ABC BOARD	430,836	0.00074%
99405	PETTIGREW REGIONAL LIBRARY	3,052,267	0.00527%
99411	TOWN OF PLYMOUTH	9,496,105	0.01640%
99413	PLYMOUTH HOUSING AUTHORITY	2,157,486	0.00373%
99421	TOWN OF ROPER	711,595	0.00123%
99431	TOWN OF CRESWELL	1,048,944	0.00181%
99501	WATAUGA COUNTY	96,396,466	0.16648%
99502	REGION D COUNCIL OF GOVERNMENTS	8,857,034	0.01530%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,223,436	0.00211%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,257,571	0.00217%
99511	TOWN OF BOONE	75,632,187	0.13062%
99521	TOWN OF BLOWING ROCK	30,116,232	0.05201%
99527	BLOWING ROCK ABC BOARD	604,311	0.00104%
99531	TOWN OF SEVEN DEVILS	5,082,784	0.00878%
99601	WAYNE COUNTY	294,327,175	0.50832%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,565,807	0.00616%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	9,313,326	0.01608%
99604	WAYNE COUNTY ABC BOARD	6,610,501	0.01142%
99609	SOUTHERN WAYNE SANITARY DISTRICT	1,769,396	0.00306%
99610	EASTERN WAYNE SANITARY DISTRICT	10,222,382	0.01765%
99611	CITY OF GOLDSBORO	180,336,605	0.31145%
99613	HOUSING AUTHORITY OF GOLDSBORO	20,321,343	0.03510%
99621	TOWN OF MOUNT OLIVE	19,321,954	0.03337%
99623	MOUNT OLIVE HOUSING AUTHORITY	947,490	0.00164%
99631	TOWN OF FREMONT	4,962,760	0.00857%
99651	TOWN OF PIKEVILLE	3,110,008	0.00537%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2021

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99661	VILLAGE OF WALNUT CREEK	1,979,776	0.00342%
99701	WILKES COUNTY	175,549,102	0.30318%
99705	APPALACHIAN REGIONAL LIBRARY	9,936,195	0.01716%
99711	TOWN OF NORTH WILKESBORO	22,934,025	0.03961%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,036,201	0.00179%
99721	TOWN OF WILKESBORO	33,974,701	0.05868%
99727	WILKESBORO ABC BOARD	1,066,832	0.00184%
99801	WILSON COUNTY	269,883,028	0.46611%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	630,535	0.00109%
99804	WILSON COUNTY ABC BOARD	5,112,318	0.00883%
99811	CITY OF WILSON	359,152,731	0.62028%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	1,026,818	0.00177%
99818	CITY OF WILSON CEMETERY COMMISSION	1,425,511	0.00246%
99821	TOWN OF STANTONSBURG	6,304,495	0.01089%
99831	TOWN OF BLACK CREEK	1,938,954	0.00335%
99841	TOWN OF LUCAMA	3,192,152	0.00551%
99851	TOWN OF ELM CITY	441,084	0.00076%
99901	YADKIN COUNTY	85,401,937	0.14749%
99911	TOWN OF YADKINVILLE	14,188,605	0.02450%
99921	TOWN OF JONESVILLE	8,149,994	0.01408%
99931	TOWN OF EAST BEND	1,588,591	0.00274%
99941	TOWN OF BOONVILLE	3,196,810	0.00552%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	26,049,494	0.04499%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	57,784,866	0.09980%
Total		<u>\$ 57,901,723,058</u>	<u>100.00000%</u>

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, 2021**

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 440,602	\$ 140,171	\$ -	\$ 276,811	\$ -	\$ 416,982	
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	231,420	73,623	-	145,391	18,922	237,936	
72593	TOWN OF SEAGROVE	10,275	3,269	-	6,455	109	9,833	
72657	TOWN OF SPARTA	47,235	15,027	-	29,675	-	44,702	
90001	YANCEY COUNTY	1,631,133	518,922	-	1,024,768	359,992	1,903,662	
90002	YANCEY SOIL AND WATER CONSERVATION	10,582	3,366	-	6,648	3,011	13,025	
90011	TOWN OF BURNSVILLE	272,520	86,698	-	171,212	25,560	283,470	
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	595,342	189,400	-	374,027	48,640	612,067	
90096	ALBEMARLE REGIONAL HEALTH SERVICES	1,452,622	462,131	-	912,618	228,274	1,603,023	
90098	TOE RIVER HEALTH DISTRICT	369,750	117,631	-	232,297	14,684	364,612	
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	1,170,287	372,310	-	735,239	110,770	1,218,319	
90101	ALAMANCE COUNTY	9,570,099	3,044,592	-	6,012,467	45,239	9,102,298	
90111	CITY OF BURLINGTON	7,326,141	2,330,709	-	4,602,688	1,750	6,935,147	
90114	CITY OF MEBANE	1,807,650	575,078	-	1,135,666	1,128,407	2,839,151	
90117	ALAMANCE MUNICIPAL ABC BOARD	230,193	73,233	-	144,620	62,386	280,239	
90121	CITY OF GRAHAM	1,558,134	495,698	-	978,906	-	1,474,604	
90131	TOWN OF ELON	742,721	236,286	-	466,618	2,313	705,217	
90141	TOWN OF HAW RIVER	236,174	75,135	-	148,377	13,391	236,903	
90151	VILLAGE OF ALAMANCE	12,882	4,098	-	8,093	-	12,191	
90161	TOWN OF GREEN LEVEL	34,659	11,026	-	21,775	666	33,467	
90201	ALEXANDER COUNTY	2,014,072	640,749	-	1,265,351	76,376	1,982,476	
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	286,476	91,138	-	179,980	14,644	285,762	
90205	ALEXANDER COUNTY PUBLIC LIBRARY	51,836	16,491	-	32,566	5,023	54,080	
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	668,801	212,770	-	420,178	117,702	750,650	
90211	TOWN OF TAYLORSVILLE	185,872	59,133	-	116,775	4,141	180,049	
90301	ALLEGHANY COUNTY	986,716	313,910	-	619,909	-	933,819	
90305	NORTHWESTERN REGIONAL LIBRARY	222,218	70,696	-	139,610	28,824	239,130	
90307	TOWN OF SPARTA ABC BOARD	7,668	2,439	-	4,817	1,653	8,909	
90401	ANSON COUNTY	2,161,297	687,586	-	1,357,846	311,175	2,356,607	
90411	TOWN OF WADESBORO	518,662	165,005	-	325,852	13,017	503,874	
90413	WADESBORO HOUSING AUTHORITY	53,062	16,881	-	33,337	5,116	55,334	
90417	WADESBORO ABC BOARD	15,643	4,976	-	9,828	8,354	23,158	
90421	TOWN OF LILESVILLE	40,947	13,027	-	25,725	7,369	46,121	
90431	TOWN OF POLKTON	58,277	18,540	-	36,613	1,300	56,453	
90441	TOWN OF PEACHLAND	7,668	2,439	-	4,817	2,757	10,013	
90451	TOWN OF ANSONVILLE	16,563	5,269	-	10,406	1,573	17,248	
90461	TOWN OF MORVEN	17,483	5,562	-	10,984	15,146	31,692	
90501	ASHE COUNTY	2,262,361	719,738	-	1,421,340	83,136	2,224,214	
90507	WEST JEFFERSON ABC BOARD	24,691	7,855	-	15,512	28,349	51,716	
90511	TOWN OF JEFFERSON	153,973	48,984	-	96,734	32,045	177,763	
90521	TOWN OF WEST JEFFERSON	222,525	70,793	-	139,802	-	210,595	
90601	AVERY COUNTY	1,749,066	556,441	-	1,098,860	106,589	1,761,890	
90602	AVERY COUNTY FIRE COMMISSION	115,020	36,592	-	72,262	18,538	127,392	
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	71,005	22,589	-	44,610	6,655	73,854	
90611	TOWN OF BANNER ELK	219,151	69,720	-	137,683	2,486	209,889	
90617	HIGH COUNTRY ABC BOARD	30,058	9,563	-	18,884	4,568	33,015	
90621	TOWN OF NEWLAND	83,274	26,493	-	52,318	1,104	79,915	
90631	TOWN OF BEECH MOUNTAIN	603,623	192,034	-	379,230	62,852	634,116	
90641	TOWN OF ELK PARK	15,949	5,074	-	10,020	113	15,207	
90651	TOWN OF SUGAR MOUNTAIN	136,950	43,569	-	86,040	77,083	206,692	
90701	BEAUFORT COUNTY	3,893,494	1,238,660	-	2,446,108	14,146	3,698,914	
90704	BEAUFORT COUNTY ABC BOARD	106,892	34,006	-	67,155	64,354	165,515	
90705	B H M REGIONAL LIBRARY	62,877	20,004	-	39,503	18,370	77,877	
90709	MIDEAST COMMISSION	217,157	69,086	-	136,430	19,816	225,332	
90711	CITY OF WASHINGTON	2,354,990	749,207	-	1,479,535	25,760	2,254,502	
90721	TOWN OF AURORA	34,813	11,075	-	21,871	8,321	41,267	
90731	TOWN OF BELHAVEN	207,649	66,061	-	130,457	15,149	211,667	
90741	TOWN OF WASHINGTON PARK	20,243	6,440	-	12,718	1,480	20,638	
90751	TOWN OF CHOCOWINITY	93,856	29,859	-	58,966	1,194	90,019	
90801	BERTIE COUNTY	1,738,024	552,928	-	1,091,923	-	1,644,851	
90804	BERTIE COUNTY ABC BOARD	7,668	2,439	-	4,817	379	7,635	
90805	ALBEMARLE REGIONAL LIBRARY	93,243	29,664	-	58,580	19,192	107,436	
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	192,160	61,133	-	120,725	28,438	210,296	
90811	TOWN OF AULANDER	50,762	16,149	-	31,892	1,910	49,951	
90812	TOWN OF WINDSOR	340,458	108,312	-	213,895	16,407	338,614	
90813	TOWN OF COLERAIN	-	-	-	-	-	-	
90861	TOWN OF LEWISTON WOODVILLE	5,521	1,756	-	3,469	7,258	12,483	
90901	BLADEN COUNTY	3,192,180	1,015,547	-	2,005,504	48,281	3,069,332	
90911	TOWN OF ELIZABETHTOWN	546,267	173,787	-	343,195	-	516,982	
90917	ELIZABETHTOWN ABC BOARD	14,569	4,635	-	9,155	3,492	17,280	
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	14,416	4,586	-	9,057	-	13,643	
90921	TOWN OF WHITE LAKE	175,597	55,864	-	110,320	27,376	193,560	
90931	TOWN OF CLARKTON	49,382	15,710	-	31,024	259	46,993	
90941	TOWN OF BLADENBORO	113,179	36,006	-	71,106	8,968	116,080	
91001	BRUNSWICK COUNTY	11,005,545	3,501,259	-	6,914,293	174,425	10,589,977	
91002	TOWN OF LELAND	1,989,381	632,894	-	1,249,839	228,370	2,111,103	
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	935,187	297,517	-	587,536	79,251	964,304	
91004	BRUNSWICK COUNTY ABC BOARD	64,871	20,638	-	40,756	10,539	71,933	

Deferred Inflows of Resources					Pension Expense				
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 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		
\$ -	\$ 629,488	\$ -	\$ 40,638	\$ 670,126	\$ 190,090	\$ (28,247)	\$ 161,843		
-	330,629	-	2,881	333,510	99,842	8,764	108,606		
-	14,680	-	1,289	15,969	4,433	247	6,680		
-	67,484	-	16,162	83,646	20,379	(7,007)	13,372		
-	2,330,399	-	-	2,330,399	703,722	122,539	826,261		
-	15,118	-	-	15,118	4,565	1,490	6,055		
-	389,349	-	12,209	401,558	117,574	(1,623)	115,951		
-	850,565	-	52,042	902,607	256,849	6,791	263,640		
-	2,075,361	-	-	2,075,361	626,707	49,567	676,274		
-	528,262	-	45,389	573,651	159,522	(8,257)	151,265		
-	1,671,989	-	38,029	1,710,018	504,899	39,239	544,138		
-	13,672,797	-	224,982	13,897,779	4,128,845	(73,020)	4,055,825		
-	10,466,855	-	527,792	10,994,647	3,160,730	(195,940)	2,964,790		
-	2,582,588	-	123	2,582,711	779,877	641,527	1,421,404		
-	328,876	-	-	328,876	99,312	31,441	130,753		
-	2,226,105	-	196,504	2,422,609	672,228	(91,718)	580,510		
-	1,061,125	-	26,681	1,087,806	320,433	(16,422)	304,011		
-	337,421	-	33,382	370,803	101,893	(3,052)	98,841		
-	18,405	-	4,065	22,470	5,558	(2,182)	3,376		
-	49,518	-	18,097	67,615	14,953	(7,175)	7,778		
-	2,877,503	-	80,484	2,957,987	868,934	(1,943)	866,991		
-	409,288	-	12,473	421,761	123,595	(6,957)	116,638		
-	74,057	-	282	74,339	22,363	1,504	23,867		
-	955,516	-	23,001	978,517	288,542	25,921	314,463		
-	265,555	-	38,869	304,424	80,191	(11,477)	68,714		
-	1,409,720	-	145,611	1,555,331	425,700	(51,516)	374,184		
-	317,483	-	-	317,483	95,872	13,882	109,754		
-	10,955	-	8	10,963	3,308	766	4,074		
-	3,087,844	-	2,416	3,090,260	932,452	117,853	1,050,305		
-	741,012	-	16,071	757,083	223,767	(4,649)	219,118		
-	75,810	-	-	75,810	22,893	2,007	24,900		
-	22,349	-	-	22,349	6,749	4,109	10,858		
-	58,501	-	1,109	59,610	17,666	2,053	19,719		
-	83,260	-	17,196	100,456	25,142	(4,478)	20,664		
-	10,955	-	-	10,955	3,308	1,239	4,547		
-	23,663	-	18,813	42,476	7,146	(5,515)	1,631		
-	24,978	-	1,311	26,289	7,543	3,388	10,931		
-	3,232,234	-	46,796	3,279,030	976,054	31,794	1,007,848		
-	35,276	-	-	35,276	10,652	13,529	24,181		
-	219,981	-	1,770	221,751	66,429	14,023	80,452		
-	317,921	-	12,656	330,577	96,004	(8,576)	87,428		
-	2,498,890	-	156,191	2,655,081	754,603	(2,353)	752,250		
-	164,329	-	19,151	183,480	49,623	1,986	51,609		
-	101,446	-	2,585	104,031	30,634	4,838	35,472		
-	313,101	-	19,550	332,651	94,549	(10,739)	83,810		
-	42,945	-	12,415	55,360	12,968	(967)	12,001		
-	118,974	-	21,533	140,507	35,927	(10,544)	25,383		
-	862,396	-	4,056	866,452	260,422	19,342	279,764		
-	22,787	-	208	22,995	6,881	(23)	6,858		
-	195,661	-	1,566	197,227	59,085	44,565	103,650		
-	5,562,633	-	212,596	5,775,229	1,679,777	(84,639)	1,595,138		
-	152,716	-	-	152,716	46,116	26,369	72,485		
-	89,833	-	4,076	93,909	27,127	6,767	33,894		
-	310,252	-	7,336	317,588	93,689	7,060	100,749		
-	3,364,573	-	117,960	3,482,533	1,016,017	(48,402)	967,615		
-	49,737	-	2,091	51,828	15,019	1,136	16,155		
-	296,668	-	23,479	320,147	89,586	(5,499)	84,087		
-	28,922	-	589	29,511	8,734	818	9,552		
-	134,092	-	8,389	142,481	40,492	(3,656)	36,836		
-	2,483,115	-	351,103	2,834,218	749,839	(131,656)	618,183		
-	10,955	-	493	11,448	3,308	(137)	3,171		
-	133,216	-	-	133,216	40,228	12,251	52,479		
-	274,538	-	32,768	307,306	82,904	4,440	87,344		
-	72,524	-	14,060	86,584	21,900	(6,342)	15,558		
-	486,413	-	14,529	500,942	146,885	299	147,184		
-	-	-	5,930	5,930	-	(2,271)	(2,271)		
-	7,888	-	3,710	11,598	2,382	1,875	4,257		
-	4,560,866	-	144,481	4,705,347	1,377,208	(45,179)	1,332,029		
-	780,451	-	86,202	866,653	235,677	(35,016)	200,661		
-	20,815	-	1,382	22,197	6,286	574	6,860		
-	20,596	-	1,843	22,439	6,219	(1,133)	5,086		
-	250,875	-	9,017	259,892	75,758	11,566	87,324		
-	70,552	-	6,852	77,404	21,305	(6,181)	15,124		
-	161,899	-	10,466	172,365	48,829	(3,792)	45,037		
-	15,723,618	-	493,777	16,217,395	4,748,141	(175,071)	4,573,070		
-	2,842,227	-	156,798	2,999,025	858,282	45,331	903,613		
-	1,336,101	-	20,074	1,356,175	403,469	20,364	423,833		
-	92,681	-	1,684	94,365	27,987	5,882	33,869		

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	1,544,485	491,356	-	970,331	-	1,461,687
91007	CALABASH ABC BOARD	16,256	5,172	-	10,213	2,725	18,110
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	240,468	76,501	-	151,075	21,079	248,655
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	17,176	5,464	-	10,791	9,808	26,063
91010	TOWN OF CALABASH	75,146	23,907	-	47,211	9,229	80,347
91011	CITY OF SOUTHPORT	620,646	197,450	-	389,924	129,871	717,245
91012	CITY OF NORTHWEST	21,317	6,782	-	13,393	6,880	27,055
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	55,209	17,564	-	34,686	30,162	82,412
91014	TOWN OF HOLDEN BEACH	276,507	87,967	-	173,717	20,052	281,736
91015	CAPE FEAR REGIONAL JETPORT	33,279	10,587	-	20,908	31,378	62,873
91017	CITY OF SOUTHPORT ABC BOARD	42,174	13,417	-	26,496	4,652	44,565
91020	TOWN OF BELVILLE	38,953	12,392	-	24,473	8,908	45,773
91021	TOWN OF OAK ISLAND	1,440,047	458,131	-	904,717	59,683	1,422,531
91024	TOWN OF CAROLINA SHORES	122,688	39,031	-	77,079	14,935	131,045
91026	TOWN OF NAVASSA	48,002	15,271	-	30,157	30,512	75,940
91027	OAK ISLAND ABC BOARD	30,058	9,563	-	18,884	18,941	47,388
91032	TOWN OF ST JAMES	51,682	16,442	-	32,470	46,028	94,940
91041	TOWN OF SUNSET BEACH	633,989	201,695	-	398,307	14,787	614,789
91042	BRUNSWICK REGIONAL WATER AND SEWER H2O	454,558	144,611	-	285,578	40,493	470,682
91047	TOWN OF SUNSET BEACH ABC BOARD	19,017	6,050	-	11,947	12,966	30,963
91051	TOWN OF CASWELL BEACH	72,539	23,077	-	45,573	1,687	70,337
91057	SHALLOTTE ABC BOARD	17,023	5,416	-	10,695	8,319	24,430
91061	TOWN OF OCEAN ISLE BEACH	574,178	182,667	-	360,731	2,006	545,404
91067	OCEAN ISLE BEACH ABC BOARD	24,231	7,709	-	15,223	3,885	26,817
91071	CITY OF BOILING SPRING LAKES	327,576	104,214	-	205,801	-	310,015
91077	BOILING SPRING LAKES ABC BOARD	20,090	6,391	-	12,622	10,095	29,108
91081	TOWN OF SHALLOTTE	660,520	210,135	-	414,975	12,510	637,620
91091	VILLAGE OF BALD HEAD ISLAND	893,780	284,343	-	561,522	43,514	889,379
91101	BUNCOMBE COUNTY	21,171,139	6,735,300	-	13,300,883	849,409	20,885,592
91102	LAND-OF-SKY REGIONAL COUNCIL	443,056	140,952	-	278,352	22,045	441,349
91104	WOODFIN ABC COMMISSION	29,905	9,514	-	18,788	15,920	44,222
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	65,178	20,735	-	40,948	18,287	79,970
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	1,803,202	573,663	-	1,132,872	80,423	1,786,958
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	154,433	49,131	-	97,023	4,352	150,506
91111	TOWN OF BILTMORE FOREST	319,295	101,579	-	200,599	32,168	334,346
91120	WEST BUNCOMBE FIRE DEPARTMENT	368,370	117,192	-	231,430	61,664	410,286
91121	CITY OF ASHEVILLE	15,614,768	4,967,619	-	9,810,062	-	14,777,681
91127	ASHEVILLE ABC BOARD	483,389	153,784	-	303,692	105,399	562,875
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	861,421	274,049	-	541,192	111,087	926,328
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	679,996	216,331	-	427,211	-	643,542
91141	TOWN OF WEAVERVILLE	924,298	294,053	-	580,695	15,469	890,217
91147	WEAVERVILLE ABC BOARD	48,462	15,417	-	30,446	11,939	57,802
91151	TOWN OF BLACK MOUNTAIN	885,498	281,709	-	556,319	-	838,028
91154	BLACK MOUNTAIN ABC BOARD	29,445	9,368	-	18,499	979	28,846
91161	TOWN OF MONTREAT	145,998	46,447	-	91,724	6,296	144,467
91171	TOWN OF WOODFIN	400,882	127,535	-	251,856	10,475	389,866
91201	BURKE COUNTY	3,914,657	1,245,393	-	2,459,405	186,324	3,891,122
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	-	-	-	-	980	980
91203	BURKE COUNTY HEALTH DEPARTMENT	376,191	119,680	-	236,344	62,507	418,531
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	1,531,602	487,258	-	962,237	144,834	1,594,329
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	24,538	7,806	-	15,416	3,571	26,793
91211	TOWN OF VALDESE	647,944	206,134	-	407,075	21,986	635,195
91213	VALDESE HOUSING AUTHORITY	34,353	10,929	-	21,582	1,292	33,803
91214	TOWN OF RUTHERFORD COLLEGE	53,983	17,174	-	33,915	308	51,397
91217	MORGANTON ABC BOARD	40,947	13,027	-	25,725	21,793	60,545
91221	TOWN OF DREXEL	151,979	48,350	-	95,482	-	143,832
91231	CITY OF MORGANTON	2,848,655	906,259	-	1,789,683	46,351	2,742,293
91233	MORGANTON HOUSING AUTHORITY	99,990	31,811	-	62,820	4,679	99,310
91241	TOWN OF GLEN ALPINE	53,676	17,076	-	33,722	9,755	60,553
91251	TOWN OF HILDEBRAN	41,407	13,173	-	26,014	6,508	45,695
91261	TOWN OF CONNELLY SPRINGS	14,876	4,733	-	9,346	-	14,079
91301	CABARRUS COUNTY	12,793,565	4,070,093	-	8,037,626	293,553	12,401,272
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	784,741	249,654	-	493,018	19,855	762,527
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	2,920,274	929,044	-	1,834,678	175,578	2,939,300
91308	CABARRUS COUNTY TOURISM AUTHORITY	158,574	50,448	-	99,625	-	150,073
91311	CITY OF CONCORD	13,190,152	4,196,262	-	8,286,785	528,534	13,011,581
91317	CONCORD ABC BOARD	217,157	69,086	-	136,430	66,809	272,325
91321	TOWN OF MOUNT PLEASANT	101,217	32,201	-	63,590	28,470	124,261
91327	MOUNT PLEASANT ABC BOARD	16,103	5,123	-	10,117	19,089	34,329
91331	CITY OF KANNAPOLIS	4,666,579	1,484,607	-	2,931,804	41,761	4,458,172
91341	TOWN OF MIDLAND	52,909	16,832	-	33,240	4,929	55,001
91401	CALDWELL COUNTY	5,649,461	1,797,297	-	3,549,304	304,954	5,651,555
91411	TOWN OF GRANITE FALLS	647,484	205,988	-	406,785	39,586	652,359
91414	TOWN OF RHODISS	47,848	15,222	-	30,061	23,821	69,104
91417	GRANITE FALLS ABC BOARD	11,502	3,659	-	7,226	7,865	18,750
91421	TOWN OF SAWMILLS	99,377	31,615	-	62,434	4,720	98,769
91423	LENOIR HOUSING AUTHORITY	92,783	29,517	-	58,291	4,449	92,257
91431	TOWN OF HUDSON	290,310	92,358	-	182,389	28,623	303,370

Deferred Inflows of Resources					Pension Expense		
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 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
-	2,206,604	-	115,287	2,321,891	666,340	(52,503)	613,837
-	23,225	-	733	23,958	7,013	1,262	8,275
-	343,556	-	-	343,556	103,745	13,314	117,059
-	24,540	-	322	24,862	7,410	4,927	12,337
-	107,361	-	2,957	110,318	32,420	1,467	33,887
-	886,717	-	13,024	899,741	267,767	51,595	319,362
-	30,456	-	2,853	33,309	9,197	1,337	10,534
-	78,878	-	-	78,878	23,819	19,205	43,024
-	395,046	-	10,561	405,607	119,294	392	119,686
-	47,546	-	-	47,546	14,358	15,257	29,615
-	60,254	-	691	60,945	18,195	2,667	20,862
-	55,653	-	4,090	59,743	16,806	2,197	19,003
-	2,057,394	-	23,403	2,080,797	621,282	21,369	642,651
-	175,284	-	27,961	203,245	52,931	1,450	54,381
-	68,580	-	-	68,580	20,709	16,808	37,517
-	42,945	-	-	42,945	12,968	10,245	23,213
-	73,838	-	-	73,838	22,297	20,853	43,150
-	905,779	-	142,980	1,048,759	273,523	(54,005)	219,518
-	649,427	-	6,442	655,869	196,111	16,098	212,209
-	27,169	-	13	27,182	8,204	8,679	16,883
-	103,637	-	14,374	118,011	31,296	(5,508)	25,788
-	24,321	-	1,670	25,991	7,344	3,313	10,657
-	820,328	-	17,850	838,178	247,719	(8,328)	239,391
-	34,619	-	-	34,619	10,454	1,563	12,017
-	468,008	-	21,647	489,655	141,327	(15,519)	125,808
-	28,703	-	-	28,703	8,668	4,906	13,574
-	943,684	-	10,939	954,623	284,969	4,544	289,513
-	1,276,943	-	7,024	1,283,967	385,605	3,260	388,865
-	30,247,199	-	740,481	30,987,680	9,133,902	(196,056)	8,937,846
-	632,994	-	35,027	668,021	191,148	(4,895)	186,253
-	42,725	-	-	42,725	12,902	7,303	20,205
-	93,120	-	6,424	99,544	28,120	4,512	32,632
-	2,576,234	-	11,200	2,587,434	777,959	34,309	812,268
-	220,639	-	-	220,639	66,627	3,246	69,873
-	456,176	-	9,646	465,822	137,754	10,682	148,436
-	526,290	-	91,117	617,407	158,926	(2,244)	156,682
-	22,308,813	-	1,289,402	23,598,215	6,736,707	(518,440)	6,218,267
-	690,618	-	-	690,618	208,550	46,239	254,789
-	1,230,712	-	14,429	1,245,141	371,644	38,845	410,489
-	971,511	-	99,219	1,070,730	293,372	(77,615)	215,757
-	1,320,545	-	120,630	1,441,175	398,772	(44,458)	354,314
-	69,237	-	271	69,508	20,908	5,135	26,043
-	1,265,111	-	107,796	1,372,907	382,032	(50,825)	331,207
-	42,068	-	6,666	48,734	12,704	(1,520)	11,184
-	208,588	-	11,986	220,574	62,988	(3,983)	59,005
-	572,740	-	34,910	607,650	172,953	(14,432)	158,521
-	5,592,869	-	100,681	5,693,550	1,688,907	26,885	1,715,792
-	-	-	215,418	215,418	-	(83,780)	(83,780)
-	537,464	-	-	537,464	162,301	30,762	193,063
-	2,188,200	-	38,823	2,227,023	660,782	41,241	702,023
-	35,057	-	2,062	37,119	10,586	564	11,150
-	925,718	-	114,494	1,040,212	279,544	(30,497)	249,047
-	49,079	-	11,353	60,432	14,821	(5,269)	9,552
-	77,125	-	9,751	86,876	23,290	(4,430)	18,860
-	58,501	-	812	59,313	17,666	8,612	26,278
-	217,133	-	13,703	230,836	65,569	(7,272)	58,297
-	4,069,872	-	107,103	4,176,975	1,229,000	(34,266)	1,194,734
-	142,856	-	10,090	152,946	43,139	(951)	42,188
-	76,687	-	17,652	94,339	23,157	(3,489)	19,668
-	59,158	-	4,124	63,282	17,864	1,748	19,612
-	21,253	-	2,712	23,965	6,418	(1,026)	5,392
-	18,278,161	-	19,953	18,298,114	5,519,550	82,965	5,602,515
-	1,121,159	-	41,902	1,163,061	338,562	(22,276)	316,286
-	4,172,194	-	13,540	4,185,734	1,259,899	75,188	1,335,087
-	226,554	-	112,568	339,122	68,414	(45,501)	22,913
-	18,844,766	-	19,303	18,864,069	5,690,651	184,069	5,874,720
-	310,252	-	-	310,252	93,689	31,313	125,002
-	144,609	-	4,754	149,363	43,668	18,972	62,640
-	23,006	-	8,532	31,538	6,947	2,211	9,158
-	6,667,140	-	227,733	6,894,873	2,013,310	(104,213)	1,909,097
-	75,591	-	9,394	84,985	22,827	397	23,224
-	8,071,383	-	270,615	8,341,998	2,437,357	6,897	2,444,254
-	925,060	-	-	925,060	279,345	17,009	296,354
-	68,361	-	-	68,361	20,643	10,002	30,645
-	16,433	-	-	16,433	4,962	2,980	7,942
-	141,980	-	3,108	145,088	42,874	2,637	45,511
-	132,558	-	1,712	134,270	40,029	1,793	41,822
-	414,765	-	1,483	416,248	125,249	16,407	141,656

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

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	1,453,236	462,326	-	913,003	-	1,375,329
91451	CITY OF LENOIR	2,288,125	727,935	-	1,437,527	16,538	2,182,000
91457	CITY OF LENOIR ABC BOARD	28,065	8,928	-	17,632	42,156	68,716
91461	TOWN OF CAJAH'S MOUNTAIN	-	-	-	-	-	-
91501	CAMDEN COUNTY	739,040	235,115	-	464,306	14,847	714,268
91504	CAMDEN COUNTY ABC BOARD	13,649	4,342	-	8,575	7,301	20,218
91601	CARTERET COUNTY	4,349,125	1,383,613	-	2,732,361	285,639	4,401,613
91604	CARTERET COUNTY ABC BOARD	113,486	36,104	-	71,298	21,937	129,339
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	244,455	77,770	-	153,580	2,388	233,738
91611	TOWN OF MOREHEAD CITY	2,040,296	649,092	-	1,281,827	-	1,930,919
91621	TOWN OF NEWPORT	524,183	166,761	-	329,321	119,271	615,353
91631	TOWN OF BEAUFORT	977,667	311,031	-	614,225	41,276	966,532
91633	BEAUFORT HOUSING AUTHORITY	-	-	-	-	4,304	4,304
91641	TOWN OF PINE KNOLL SHORES	495,965	157,784	-	311,593	13,126	482,503
91651	TOWN OF EMERALD ISLE	846,698	269,365	-	531,943	56,386	857,694
91661	TOWN OF INDIAN BEACH	295,524	94,017	-	185,665	-	279,682
91671	TOWN OF CAPE CARTERET	155,353	49,423	-	97,602	8,314	155,339
91681	TOWN OF ATLANTIC BEACH	693,799	220,722	-	435,883	214,231	870,836
91691	TOWN OF CEDAR POINT	43,707	13,905	-	27,459	26,872	68,236
91701	CASWELL COUNTY	1,741,092	553,904	-	1,093,950	38,135	1,685,889
91704	CASWELL COUNTY ABC BOARD	26,991	8,587	-	16,957	3,565	29,109
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	303,039	96,407	-	190,386	22,911	309,704
91719	TOWN OF YANCEYVILLE	76,526	24,346	-	48,078	134	72,558
91801	CATAWBA COUNTY	11,773,877	3,745,693	-	7,397,002	168,564	11,311,259
91804	CATAWBA COUNTY ABC BOARD	213,304	69,769	-	137,779	100,192	307,740
91811	CITY OF HICKORY	6,489,718	2,064,613	-	4,077,201	74,710	6,216,524
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	82,968	26,395	-	52,125	14,089	92,609
91813	HICKORY PUBLIC HOUSING AUTHORITY	110,112	35,031	-	69,179	8,542	112,752
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	718,183	228,480	-	451,202	169,773	849,455
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	411,617	130,950	-	258,601	14,921	404,472
91821	CITY OF CLAREMONT	247,982	78,892	-	155,796	23,401	258,089
91831	TOWN OF MAIDEN	616,506	196,133	-	387,323	41,268	624,724
91841	THE TOWN OF LONGVIEW	441,829	140,562	-	277,581	33,856	451,999
91851	TOWN OF CONOVER	1,027,816	326,985	-	645,731	15,440	988,156
91861	TOWN OF BROOKFORD	9,968	3,171	-	6,263	-	9,434
91871	CITY OF NEWTON	1,955,182	622,014	-	1,228,353	30,277	1,880,644
91881	TOWN OF CATAWBA	25,918	8,245	-	16,283	7,078	31,606
91901	CHATHAM COUNTY	5,654,675	1,798,955	-	3,552,580	18,614	5,370,149
91903	CHATHAM COUNTY HOUSING AUTHORITY	9,968	3,171	-	6,263	5,595	15,029
91904	CHATHAM COUNTY ABC BOARD	76,066	24,199	-	47,789	29,811	101,799
91908	GOLDSTON-GULF SANITARY DISTRICT	21,470	6,830	-	13,489	-	20,319
91911	TOWN OF SILER CITY	867,555	276,001	-	545,046	104,318	925,365
91917	SILER CITY ABC BOARD	22,391	7,123	-	14,607	8,390	29,580
91921	TOWN OF PITTSBORO	579,699	184,423	-	364,199	7,604	556,226
92001	CHEROKEE COUNTY	2,669,531	849,274	-	1,677,147	16,245	2,542,666
92005	NANTAHALA REGIONAL LIBRARY	52,602	16,735	-	33,048	5,250	55,250
92011	TOWN OF MURPHY	306,106	97,383	-	192,313	9,942	299,638
92017	MURPHY ABC BOARD	44,781	14,246	-	28,134	5,012	47,392
92021	TOWN OF ANDREWS	196,300	62,450	-	123,327	14,616	200,393
92101	CHOWAN COUNTY	1,079,652	343,476	-	678,297	-	1,021,773
92104	CHOWAN COUNTY ABC BOARD	11,962	3,806	-	7,515	4,423	15,744
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	299,051	95,139	-	187,881	32,486	315,506
92111	TOWN OF EDENTON	822,314	261,608	-	516,623	33,695	811,926
92113	THE NEW EDENTON HOUSING AUTHORITY	28,985	9,221	-	18,210	12,338	39,769
92201	CLAY COUNTY	1,465,504	466,230	-	920,711	134,189	1,521,130
92214	CLAY COUNTY ABC BOARD	31,592	10,051	-	19,848	7,808	37,707
92301	CLEVELAND COUNTY	7,798,029	2,480,833	-	4,899,154	65,174	7,445,161
92302	CLEVELAND COUNTY WATER	439,682	139,879	-	276,233	1,616	417,728
92311	CITY OF SHELBY	3,376,518	1,074,192	-	2,121,316	28,135	3,223,643
92317	SHELBY ABC BOARD	55,823	17,759	-	35,071	27,738	80,568
92321	CITY OF KINGS MOUNTAIN	1,980,639	630,113	-	1,244,347	116,256	1,990,716
92327	KINGS MOUNTAIN ABC BOARD	10,428	3,318	-	6,552	9,721	19,591
92331	TOWN OF BOILING SPRINGS	247,216	78,648	-	155,315	58,414	292,377
92341	TOWN OF LAWDALE	12,269	3,903	-	7,708	-	11,611
92351	TOWN OF GROVER	39,107	12,441	-	24,569	8,716	45,726
92401	COLLIMBUS COUNTY	3,940,575	1,253,638	-	2,475,688	181,138	3,910,464
92403	WHITEVILLE HOUSING AUTHORITY	22,237	7,074	-	13,971	15,712	36,757
92411	CITY OF WHITEVILLE	695,332	221,210	-	436,846	17,494	675,550
92417	WHITEVILLE ABC BOARD	12,269	3,903	-	7,708	-	11,611
92421	TOWN OF BRUNSWICK	22,237	7,074	-	13,971	5,007	26,052
92427	LAKE WACCAMAW ABC BOARD	2,607	829	-	1,638	1,849	4,316
92431	TOWN OF FAIR BLUFF	25,304	8,050	-	15,898	4,071	28,019
92441	TOWN OF CHADBOURN	153,973	48,984	-	96,734	17,613	163,331
92444	WEST COLUMBUS ABC BOARD	14,109	4,489	-	8,864	10,679	24,032
92451	TOWN OF TABOR CITY	160,107	50,936	-	100,588	36,056	187,580
92461	TOWN OF LAKE WACCAMAW	125,295	39,861	-	78,717	57,053	175,631
92501	CRAVEN COUNTY	6,033,013	1,919,318	-	3,790,273	429,923	6,139,514
92502	FIRST CRAVEN SANITARY DISTRICT	32,359	10,295	-	20,330	6,791	37,416

Deferred Inflows of Resources					Pension Expense		
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 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
-	2,076,237	-	219,880	2,296,117	626,972	(95,640)	531,332
-	3,269,044	-	101,169	3,370,213	987,170	(43,406)	943,764
-	40,096	-	-	40,096	12,108	12,627	33,735
-	-	-	9,231	9,231	-	(4,915)	(4,915)
-	1,055,866	-	28,270	1,084,136	318,845	(8,233)	310,612
-	19,500	-	-	19,500	5,889	3,402	9,291
-	6,213,593	-	106,723	6,320,316	1,876,351	50,976	1,927,327
-	162,138	-	-	162,138	48,962	13,300	62,262
-	349,253	-	59,534	408,787	105,466	(22,882)	82,584
-	2,914,970	-	409,663	3,324,633	880,249	(169,028)	711,221
-	748,900	-	10,332	759,232	226,149	37,483	263,632
-	1,396,793	-	43,035	1,439,828	421,797	(1,088)	420,709
-	-	-	42,103	42,103	-	(12,698)	(12,698)
-	708,585	-	11,204	719,789	213,975	(7,698)	206,277
-	1,209,678	-	4,724	1,214,402	365,293	22,565	387,858
-	422,215	-	46,389	468,604	127,498	(22,865)	104,633
-	221,953	-	21,141	243,094	67,024	(7,219)	59,805
-	991,230	-	2,771	994,001	299,327	137,966	437,293
-	62,445	-	3,174	65,619	18,857	7,236	26,093
-	2,487,497	-	62,297	2,549,794	751,162	(3,030)	748,132
-	38,562	-	14	38,576	11,645	1,263	12,908
-	432,951	-	38,851	471,802	130,740	1,587	132,327
-	109,333	-	18,781	128,114	33,016	(7,749)	25,267
-	16,821,333	-	169,024	16,990,357	5,079,624	(72,493)	5,007,131
-	313,320	-	-	313,320	94,615	51,406	146,021
-	9,271,858	-	425,526	9,697,384	2,799,870	(190,188)	2,609,682
-	118,536	-	3,889	122,425	35,795	5,329	41,124
-	157,317	-	10,448	167,765	47,506	(2,799)	44,707
-	1,026,068	-	-	1,026,068	309,847	154,692	464,539
-	588,077	-	53,119	641,196	177,585	(8,511)	169,074
-	354,292	-	18,948	373,240	106,988	(2,786)	104,202
-	880,801	-	66,646	947,447	265,980	(1,691)	264,289
-	631,241	-	3,719	634,960	190,619	14,250	204,869
-	1,468,440	-	16,456	1,484,896	443,432	(2,910)	440,522
-	14,242	-	4,445	18,687	4,301	(2,871)	1,430
-	2,793,367	-	178,706	2,972,073	843,527	(45,584)	797,943
-	37,029	-	4,744	41,773	11,182	1,041	12,223
-	8,078,832	-	235,157	8,313,989	2,439,606	(82,843)	2,356,763
-	14,242	-	-	14,242	4,301	2,839	7,140
-	108,676	-	110	108,786	32,817	12,793	45,610
-	30,675	-	8,111	38,786	9,263	(3,661)	5,602
-	1,239,476	-	15,485	1,254,961	374,291	45,074	419,365
-	31,989	-	-	31,989	9,660	3,079	12,739
-	828,216	-	54,473	882,689	250,101	(18,606)	231,495
-	3,813,957	-	126,488	3,940,445	1,151,720	(73,829)	1,077,891
-	75,153	-	1,330	76,483	22,694	1,444	24,138
-	437,333	-	28,682	466,015	132,064	(3,987)	128,077
-	63,979	-	-	63,979	19,320	2,220	21,540
-	280,454	-	22,960	303,414	84,690	(5,689)	79,001
-	1,542,498	-	139,961	1,682,459	465,796	(64,893)	400,903
-	17,090	-	-	17,090	5,161	2,084	7,245
-	427,254	-	5,818	433,072	129,020	8,396	137,416
-	1,174,840	-	37,475	1,212,315	354,772	2,787	357,559
-	41,411	-	-	41,411	12,505	5,294	17,799
-	2,093,765	-	19,678	2,113,443	632,265	39,351	671,616
-	45,136	-	1,009	46,145	13,630	4,494	18,124
-	11,141,041	-	813,379	11,954,420	3,364,317	(290,121)	3,074,196
-	628,173	-	37,618	665,791	189,693	(19,124)	170,569
-	4,824,030	-	282,210	5,106,240	1,456,737	(88,204)	1,368,533
-	79,754	-	-	79,754	24,084	14,305	38,389
-	2,829,738	-	87,290	2,917,028	854,511	28,446	882,957
-	14,899	-	-	14,899	4,499	4,821	9,320
-	353,197	-	1,091	354,288	106,657	20,503	127,160
-	17,528	-	2,727	20,255	5,293	(1,391)	3,902
-	55,872	-	362	56,234	16,872	4,445	21,317
-	5,629,898	-	58,506	5,688,404	1,700,089	46,993	1,747,082
-	31,770	-	-	31,770	9,594	5,973	15,567
-	993,421	-	65,275	1,058,696	299,988	(22,259)	277,729
-	17,528	-	14,529	32,057	5,293	(6,744)	(1,451)
-	31,770	-	4,654	36,424	9,594	2,126	11,720
-	3,725	-	-	3,725	1,125	1,208	2,333
-	36,152	-	3,046	39,198	10,917	4,464	15,381
-	219,981	-	19,126	239,107	66,429	1,357	67,786
-	20,158	-	-	20,158	6,087	4,615	10,702
-	228,745	-	-	228,745	69,075	16,829	85,904
-	179,009	-	-	179,009	54,056	21,966	76,022
-	8,619,364	-	59,545	8,678,909	2,602,833	230,856	2,833,689
-	46,231	-	-	46,231	13,961	2,656	16,617

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

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
92504	CRAVEN COUNTY ABC BOARD	139,711	44,447	-	87,774	34,173	166,394
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	151,979	48,350	-	95,482	44,239	188,071
92506	COASTAL CAROLINA REGIONAL AIRPORT	99,684	31,713	-	62,627	31,242	125,582
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	158,420	50,399	-	99,529	18,241	168,169
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	430,787	137,049	-	270,644	27,988	435,681
92511	CITY OF NEW BERN	5,131,412	1,632,487	-	3,223,838	89,809	4,946,134
92513	TRILLIUM HEALTH RESOURCES	6,153,401	1,957,618	-	3,865,907	84,951	5,908,476
92521	TOWN OF TRENT WOODS	106,738	33,957	-	67,059	7,734	108,750
92531	CITY OF HAVELOCK	1,197,278	380,897	-	752,197	-	1,133,094
92541	TOWN OF RIVER BEND	224,365	71,379	-	140,959	11,638	223,976
92551	TOWN OF VANCEBORO	95,390	30,347	-	59,929	8,626	98,902
92561	TOWN OF BRIDGETON	24,077	7,660	-	15,127	7,236	30,023
92571	TOWN OF COVE CITY	8,128	2,586	-	5,106	3,434	11,126
92601	CUMBERLAND COUNTY	19,757,317	6,285,513	-	12,412,642	316,873	19,015,028
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	7,975	2,537	-	5,010	1,005	8,552
92604	CUMBERLAND COUNTY ABC BOARD	520,196	165,493	-	326,816	42,193	534,502
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	111,186	35,372	-	69,853	26,551	131,776
92611	CITY OF FAYETTEVILLE	16,708,528	5,315,583	-	10,497,224	-	15,812,807
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	347,359	110,508	-	218,230	57,453	386,191
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	9,451,399	3,006,830	-	5,937,893	4,358,096	13,302,819
92621	TOWN OF STEDMAN	42,787	13,612	-	26,881	4,979	45,472
92631	TOWN OF HOPE MILLS	1,291,748	410,951	-	811,548	-	1,222,499
92641	TOWN OF WADE	14,723	4,684	-	9,250	5,111	19,045
92651	TOWN OF LINDEN	7,361	2,342	-	4,625	1,941	8,908
92661	TOWN OF SPRING LAKE	976,747	310,738	-	613,647	302,609	1,226,994
92671	TOWN OF FALCON	3,067	976	-	1,927	7,928	10,831
92681	TOWN OF EASTOVER	14,723	4,684	-	9,250	2,419	16,353
92701	CURRITUCK COUNTY	4,480,554	1,425,425	-	2,814,932	50,540	4,290,897
92704	CURRITUCK COUNTY ABC BOARD	61,804	19,662	-	38,829	8,744	67,235
92801	DARE COUNTY	7,908,601	2,516,010	-	4,968,622	223,409	7,708,041
92802	DARE COUNTY TOURISM BOARD	151,979	48,350	-	95,482	-	143,832
92804	DARE COUNTY ABC BOARD	210,256	66,890	-	132,094	4,071	203,055
92811	TOWN OF NAGS HEAD	1,427,778	454,227	-	897,009	44,384	1,395,620
92821	TOWN OF KILL DEVIL HILLS	1,477,466	470,035	-	928,226	43,843	1,442,104
92831	TOWN OF MANTEO	395,974	125,974	-	248,773	43,529	418,276
92841	TOWN OF SOUTHERN SHORES	401,495	127,730	-	252,242	61,532	441,504
92851	TOWN OF KITTY HAWK	574,025	182,618	-	360,634	-	543,252
92861	TOWN OF DUCK	532,925	169,542	-	334,813	-	504,355
92901	DAVIDSON COUNTY	7,989,575	2,541,771	-	5,019,494	82,643	7,643,908
92911	CITY OF THOMASVILLE	2,866,751	912,017	-	1,801,552	101,714	2,814,783
92913	THOMASVILLE HOUSING AUTHORITY	33,892	10,782	-	21,293	82,982	115,057
92914	THOMASVILLE ABC BOARD	54,443	17,320	-	34,204	22,171	73,695
92917	LEXINGTON ABC BOARD	35,273	11,222	-	22,160	30,193	63,575
92921	TOWN OF DENTON	135,877	43,227	-	85,365	10,052	138,644
92931	CITY OF LEXINGTON	3,291,250	1,047,065	-	2,067,746	57,542	3,172,353
92941	TOWN OF MIDWAY	6,901	2,196	-	4,336	2,323	8,855
93001	DAVIE COUNTY	3,435,715	1,093,024	-	2,158,507	122,800	3,374,331
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	9,048	2,879	-	5,685	-	8,564
93011	TOWN OF MOCKSVILLE	430,787	137,049	-	270,644	26,050	433,743
93021	TOWN OF BERMUDA RUN	40,334	12,832	-	25,340	-	38,172
93027	COOLEEMEE ABC BOARD	-	-	-	-	-	-
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	29,445	9,368	-	18,499	19,642	47,509
93031	TOWN OF COOLEEMEE	5,981	1,903	-	3,758	4,338	9,999
93101	DUPLIN COUNTY	4,373,969	1,391,517	-	2,747,970	-	4,139,487
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	-	-	-	-	-	-
93108	EASTPOINTE HUMAN SERVICES	3,678,637	1,170,307	-	2,311,123	370,558	3,851,988
93111	TOWN OF BEULAVILLE	88,795	28,249	-	55,786	7,865	91,900
93121	TOWN OF KENANSVILLE	73,613	23,419	-	46,248	4,391	74,058
93127	KENANSVILLE ABC BOARD	6,441	2,049	-	4,047	176	6,272
93131	TOWN OF WARSAW	261,631	83,234	-	164,371	4,666	252,271
93137	WARSAW ABC BOARD	9,355	2,976	-	5,877	3,812	12,665
93141	TOWN OF FAISON	49,995	15,905	-	31,410	3,868	51,183
93151	TOWN OF WALLACE	552,401	175,739	-	347,049	14,829	537,617
93157	WALLACE ABC BOARD	13,496	4,293	-	8,479	7,819	20,591
93161	TOWN OF ROSE HILL	149,986	47,716	-	94,229	2,757	144,702
93171	TOWN OF CALYPSO	15,796	5,025	-	9,924	8,496	23,445
93181	TOWN OF TEACHEY	16,256	5,172	-	10,213	2,863	18,248
93191	TOWN OF MAGNOLIA	38,033	12,100	-	23,895	11,807	47,802
93201	DURHAM COUNTY	23,697,279	7,538,956	-	14,887,944	636,726	23,063,626
93204	DURHAM COUNTY ABC BOARD	469,280	149,295	-	294,828	93,611	537,734
93209	ALLIANCE BEHAVIORAL HEALTHCARE	8,731,529	2,777,813	-	5,485,630	573,315	8,836,758
93211	CITY OF DURHAM	34,170,206	10,870,770	-	21,467,617	990,588	33,328,975
93212	DURHAM CONVENTION AND VISITORS BUREAU	342,145	108,849	-	214,955	97,315	421,119
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	399,195	126,998	-	250,796	28,160	405,954
93301	EDGECOMBE COUNTY	3,332,044	1,060,043	-	2,093,375	131,889	3,285,307
93304	EDGECOMBE COUNTY ABC BOARD	69,472	22,102	-	43,646	25,742	91,490
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	46,315	14,734	-	29,097	-	43,831
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	256,877	81,722	-	161,385	28,570	271,677

Deferred Inflows of Resources					Pension Expense		
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 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
-	199,604	-	-	199,604	60,276	20,266	80,542
-	217,133	-	110,457	327,590	65,569	(4,649)	60,920
-	142,418	-	667	143,085	43,007	15,727	58,734
-	226,335	-	8,952	235,287	68,348	3,355	71,703
-	615,465	-	14,726	630,191	185,855	10,181	196,036
-	7,331,247	-	244,283	7,575,530	2,213,854	(84,918)	2,128,936
-	8,791,361	-	196,279	8,987,640	2,654,772	(122,515)	2,532,257
-	152,497	-	9,371	161,868	46,050	(3,316)	42,734
-	1,710,551	-	164,835	1,875,386	516,544	(69,695)	446,849
-	320,550	-	5,368	325,918	96,798	315	97,113
-	136,283	-	6,188	142,471	41,154	530	41,684
-	34,399	-	4,460	38,859	10,388	353	10,741
-	11,613	-	2,189	13,802	3,507	1,790	5,297
-	28,227,271	-	572,844	28,800,115	8,523,934	(336,826)	8,187,108
-	11,393	-	1,715	13,108	3,441	(786)	2,655
-	743,203	-	44,026	787,229	224,429	12,874	237,303
-	158,851	-	380	159,231	47,969	12,785	60,754
-	23,871,468	-	1,991,940	25,863,408	7,208,590	(1,052,199)	6,156,391
-	496,272	-	273	496,545	149,862	24,104	173,966
-	13,503,210	-	-	13,503,210	4,077,633	2,378,137	6,456,370
-	61,130	-	756	61,886	18,460	290	18,750
-	1,845,520	-	172,892	2,018,412	557,301	(90,676)	466,625
-	21,034	-	-	21,034	6,352	2,498	8,850
-	10,517	-	-	10,517	3,176	1,365	4,541
-	1,395,478	-	-	1,395,478	421,400	202,378	623,778
-	4,382	-	-	4,382	1,323	4,410	5,733
-	21,034	-	3,085	24,119	6,352	1,916	8,268
-	6,401,366	-	231,151	6,632,517	1,933,053	(83,132)	1,849,921
-	88,299	-	1,097	89,396	26,664	1,191	27,855
-	11,299,015	-	333,091	11,632,106	3,412,022	24,478	3,436,500
-	217,133	-	36,183	253,316	65,569	(16,176)	49,393
-	300,393	-	30,317	330,710	90,711	(11,092)	79,619
-	2,039,866	-	65,274	2,105,140	615,989	(6,298)	609,691
-	2,110,856	-	-	2,110,856	637,426	23,499	660,925
-	565,729	-	-	565,729	170,836	24,254	195,090
-	573,616	-	24,704	598,320	173,218	3,505	176,723
-	820,109	-	94,668	914,777	247,653	(47,004)	200,649
-	761,389	-	102,095	863,484	229,921	(46,962)	182,959
-	11,414,703	-	253,192	11,667,895	3,446,956	(62,007)	3,384,949
-	4,095,726	-	-	4,095,726	1,236,807	47,533	1,284,340
-	48,422	-	-	48,422	14,622	47,176	61,798
-	77,782	-	310	78,092	23,488	12,162	35,650
-	50,394	-	-	50,394	15,218	12,932	28,150
-	194,127	-	5,090	199,217	58,621	8,480	67,101
-	4,702,208	-	394,081	5,096,289	1,419,950	(131,079)	1,288,871
-	9,860	-	691	10,551	2,977	(199)	2,778
-	4,908,605	-	67,089	4,975,694	1,482,277	(7,268)	1,475,009
-	12,927	-	13,119	26,046	3,904	(5,362)	(1,458)
-	615,465	-	58,257	673,722	185,855	(3,442)	182,413
-	57,625	-	9,402	67,027	17,401	(3,597)	13,804
-	-	-	6,912	6,912	-	(3,601)	(3,601)
-	42,068	-	5,968	48,036	12,704	7,832	20,536
-	8,545	-	2,424	10,969	2,580	3,570	6,150
-	6,249,088	-	484,959	6,734,047	1,887,069	(273,525)	1,613,544
-	-	-	32,695	32,695	-	(12,283)	(12,283)
-	5,255,667	-	123,297	5,378,964	1,587,081	48,683	1,635,764
-	126,862	-	4,699	131,561	38,309	(1,633)	36,676
-	105,170	-	7,881	113,051	31,759	(1,041)	30,718
-	9,202	-	2,867	12,069	2,779	(927)	1,852
-	373,793	-	12,392	386,185	112,876	(11,126)	101,750
-	13,365	-	-	13,365	4,036	2,093	6,129
-	71,428	-	9,131	80,559	21,570	(3,392)	18,178
-	789,215	-	28,963	818,178	238,323	(13,518)	224,805
-	19,281	-	5,692	24,973	5,822	3,357	9,179
-	214,284	-	32,886	247,170	64,709	(4,959)	59,750
-	22,568	-	246	22,814	6,815	3,782	10,597
-	23,225	-	-	23,225	7,013	1,126	8,139
-	54,338	-	-	54,338	16,409	5,641	22,050
-	33,856,293	-	341,542	34,197,835	10,223,758	29,156	10,252,914
-	670,461	-	19,857	690,318	202,462	30,565	233,027
-	12,474,732	-	346,980	12,821,712	3,767,059	74,486	3,841,545
-	48,818,960	-	-	48,818,960	14,742,114	511,714	15,253,826
-	488,823	-	69,779	558,602	147,612	62,340	209,952
-	570,330	-	615	570,945	172,225	16,361	188,586
-	4,760,490	-	75,087	4,835,577	1,437,550	(16,332)	1,421,218
-	99,254	-	-	99,254	29,972	10,980	40,952
-	66,170	-	12,928	79,098	19,982	(6,568)	13,414
-	367,001	-	-	367,001	110,825	16,228	127,053

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
93311	TOWN OF TARBORO	1,822,679	579,860	-	1,145,108	39,697	1,764,665
93317	TARBORO REDEVELOPMENT COMMISSION	61,497	19,564	-	38,636	4,789	62,989
93321	CITY OF ROCKY MOUNT	10,246,722	3,259,850	-	6,437,558	-	9,697,408
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	70,085	22,297	-	44,031	34,780	101,108
93331	TOWN OF PINETOPS	140,631	44,740	-	88,352	17,170	150,262
93333	ROCKY MOUNT HOUSING AUTHORITY	292,763	93,139	-	183,930	99,061	376,130
93341	TOWN OF MACCLESFIELD	52,602	16,735	-	33,048	14,367	64,150
93351	TOWN OF PRINCEVILLE	46,008	14,637	-	28,905	3,218	46,760
93401	FORSYTH COUNTY	21,122,678	6,719,883	-	13,270,437	160,925	20,151,245
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	-	-	-	-	-	-
93406	PIEDMONT TRIAD REGIONAL COUNCIL	889,026	282,831	-	558,535	175,905	1,017,271
93408	CENTERPOINT HUMAN SERVICES	-	-	-	-	-	-
93411	CITY OF WINSTON-SALEM	27,170,720	8,643,983	-	17,070,152	334,022	26,048,157
93413	WINSTON-SALEM HOUSING AUTHORITY	1,091,307	347,184	-	685,619	51,343	1,084,146
93417	TRIAD MUNICIPAL ABC BOARD	448,577	142,708	-	281,821	72,985	497,514
93421	TOWN OF KERNERSVILLE	2,885,154	917,871	-	1,812,614	-	2,730,485
93431	TOWN OF RURAL HALL	230,193	73,233	-	144,620	33,641	251,494
93441	VILLAGE OF CLEMMONS	241,235	76,745	-	151,557	1,826	230,128
93442	CLEMMONS FIRE DEPARTMENT	210,869	67,085	-	132,480	-	199,565
93451	TOWN OF LEWISVILLE	96,617	30,737	-	60,700	13,731	105,168
93461	TOWN OF WALKERTOWN	24,077	7,660	-	15,127	1,196	23,983
93471	VILLAGE OF TOBACCOVILLE	18,557	5,903	-	11,658	8,559	26,120
93501	FRANKLIN COUNTY	5,380,622	1,711,769	-	3,380,405	55,472	5,147,646
93511	TOWN OF FRANKLINTON	125,908	40,056	-	79,103	6,848	126,007
93517	FRANKLINTON ABC BOARD	6,901	2,196	-	4,336	6,271	12,803
93521	TOWN OF LOUISBURG	699,780	222,625	-	439,640	6,522	668,787
93527	LOUISBURG ABC BOARD	22,697	7,221	-	14,260	19,144	40,625
93531	TOWN OF BUNN	38,953	12,392	-	24,773	8,317	45,182
93537	ABC BOARD - TOWN OF BUNN	15,029	4,781	-	9,442	-	14,223
93541	TOWN OF YOUNGSVILLE	287,703	91,529	-	180,751	81,024	353,304
93601	GASTON COUNTY	17,463,978	5,555,919	-	10,971,839	836,642	17,364,400
93602	TOWN OF STANLEY	260,711	82,942	-	163,793	45,247	291,982
93604	CRAMERTON ABC BOARD	21,317	6,782	-	13,393	13,787	33,962
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	6,051,110	1,925,075	-	3,801,642	455,902	6,182,619
93610	TOWN OF MCADENVILLE	24,691	7,855	-	15,512	168	23,535
93611	CITY OF GASTONIA	9,941,229	3,162,662	-	6,245,631	-	9,408,293
93617	GASTONIA ABC BOARD	149,832	47,667	-	94,133	63,953	205,753
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	11,962	3,806	-	7,515	33,396	44,717
93621	CITY OF BELMONT	1,772,530	563,906	-	1,113,602	55,010	1,732,518
93623	BELMONT HOUSING AUTHORITY	15,949	5,074	-	10,020	1,519	16,613
93631	TOWN OF CRAMERTON	382,632	121,729	-	240,391	27,452	389,572
93641	CITY OF CHERRYVILLE	595,189	189,351	-	373,930	84,679	647,960
93647	CHERRYVILLE ABC BOARD	7,208	2,293	-	4,528	11,440	18,261
93651	TOWN OF DALLAS	684,291	217,697	-	429,909	1,723	649,329
93661	CITY OF LOWELL	214,703	68,305	-	134,889	18,979	222,173
93671	BESSEMER CITY	555,622	176,763	-	349,072	54,371	580,206
93681	TOWN OF RANLO	297,978	94,797	-	187,206	79,220	361,223
93691	CITY OF MOUNT HOLLY	1,520,560	483,745	-	955,300	11,304	1,450,349
93701	GATES COUNTY	628,314	199,889	-	394,742	-	594,631
93704	GATES COUNTY ABC BOARD	2,760	878	-	1,734	1,796	4,408
93801	GRAHAM COUNTY	681,990	216,966	-	428,464	31,230	676,660
93803	GRAHAM COUNTY HEALTH DEPARTMENT	174,523	55,522	-	109,645	28,181	193,348
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	115,940	36,885	-	72,840	13,899	123,624
93821	TOWN OF ROBBINSVILLE	105,665	33,616	-	66,384	23,000	123,000
93901	GRANVILLE COUNTY	2,900,643	922,799	-	1,822,345	350,997	3,096,141
93904	GRANVILLE COUNTY ABC BOARD	50,149	15,954	-	31,506	16,439	63,899
93906	GRANVILLE COUNTY HOSPITAL	5,063,014	1,610,727	-	3,180,866	304,924	5,096,517
93908	GRANVILLE-VANCE PUBLIC HEALTH	938,867	298,687	-	589,849	192,598	1,081,134
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	511,761	162,810	-	321,517	156,228	640,555
93911	CITY OF OXFORD	854,520	271,853	-	536,857	3,569	812,279
93913	OXFORD HOUSING AUTHORITY	62,417	19,857	-	39,214	3,647	62,718
93914	TOWN OF STOVALL	7,821	2,488	-	4,914	4,466	11,868
93921	CITY OF CREEDMOOR	406,096	129,194	-	255,132	34,658	418,984
93931	TOWN OF BUTNER	830,442	264,194	-	521,730	3,239	789,163
94001	GREENE COUNTY	1,628,986	518,239	-	1,023,419	105,807	1,647,465
94002	MAURY SANITARY LAND DISTRICT	6,441	2,049	-	4,047	3,139	9,235
94004	GREENE COUNTY ABC BOARD	15,643	4,976	-	9,828	8,826	23,630
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	9,662	3,074	-	6,070	10,207	19,351
94011	TOWN OF HOOKERTON	44,321	14,100	-	27,845	450	42,395
94021	TOWN OF SNOW HILL	131,889	41,959	-	82,860	18,678	143,497
94031	TOWN OF WALSTONBURG	7,515	2,391	-	4,721	9,281	16,393
94101	GUILFORD COUNTY	27,362,420	8,704,969	-	17,190,589	1,357,604	27,253,162
94102	GUILFORD FIRE DEPARTMENT	525,410	167,152	-	330,092	12,567	509,811
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	607,611	193,303	-	381,735	3,398	578,436
94109	ALAMANCE COMMUNITY FIRE DISTRICT	149,372	47,521	-	93,844	-	141,365
94111	CITY OF GREENSBORO	35,743,062	11,371,152	-	22,455,772	-	33,826,924
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	219,151	69,720	-	137,683	-	207,403
94117	GREENSBORO ABC BOARD	545,960	173,690	-	343,002	116,962	633,654

Deferred Inflows of Resources					Pension Expense		
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 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
-	2,604,061	-	319,217	2,923,278	786,362	(88,214)	698,148
-	87,861	-	7,400	95,261	26,532	(787)	25,745
-	14,639,487	-	322,313	14,961,800	4,420,761	(247,151)	4,173,610
-	100,131	-	797	100,928	30,237	14,568	44,805
-	200,919	-	64,512	265,431	60,673	(14,197)	46,476
-	418,271	-	-	418,271	126,307	60,519	186,826
-	75,153	-	2,072	77,225	22,694	4,300	26,994
-	65,731	-	7,983	73,714	19,849	141	19,990
-	30,177,961	-	338,477	30,516,438	9,112,994	(32,221)	9,080,773
-	-	-	34,376	34,376	-	(18,552)	(18,552)
-	1,270,151	-	23,432	1,293,583	383,554	27,589	411,143
-	-	-	-	-	-	(303,143)	(303,143)
-	38,818,797	-	662,914	39,481,711	11,722,311	55,796	11,778,107
-	1,559,150	-	9,798	1,568,948	470,824	10,415	481,239
-	640,882	-	1,530	642,412	193,530	21,259	214,789
-	4,122,019	-	417,431	4,539,450	1,244,747	(193,757)	1,050,990
-	328,876	-	2,741	331,617	99,312	14,256	113,568
-	344,652	-	17,788	362,440	104,076	(2,448)	101,628
-	301,269	-	41,363	342,632	90,976	(17,072)	73,904
-	138,036	-	496	138,532	41,683	8,255	49,938
-	34,399	-	522	34,921	10,388	232	10,620
-	26,512	-	-	26,512	8,006	4,550	12,556
-	7,687,292	-	441,439	8,128,731	2,321,371	(94,980)	2,226,391
-	179,885	-	1,215	181,100	54,321	2,208	56,529
-	9,860	-	-	9,860	2,977	2,812	5,789
-	999,775	-	23,547	1,023,322	301,907	(22,961)	278,946
-	32,428	-	-	32,428	9,792	9,548	19,340
-	55,653	-	3,060	58,713	16,806	2,613	19,419
-	21,472	-	3,985	25,457	6,484	(2,079)	4,405
-	411,041	-	1,186	412,227	124,124	34,784	158,908
-	24,950,778	-	113,925	25,064,703	7,534,514	248,989	7,783,503
-	372,478	-	16,749	389,227	112,479	9,885	122,364
-	30,456	-	9,099	39,555	9,197	3,917	13,114
-	8,645,218	-	166,744	8,811,962	2,610,641	196,431	2,807,072
-	35,276	-	2,101	37,377	10,652	390	11,042
-	14,203,030	-	531,016	14,734,046	4,288,962	(182,488)	4,106,474
-	214,065	-	-	214,065	64,642	25,453	90,095
-	17,090	-	-	17,090	5,161	19,266	24,427
-	2,532,413	-	18,324	2,550,737	764,726	34,771	799,497
-	22,787	-	667	23,454	6,881	1,335	8,216
-	546,666	-	71,855	618,521	165,080	(13,046)	152,034
-	850,346	-	545	850,891	256,783	29,923	286,706
-	10,298	-	-	10,298	3,110	6,482	9,592
-	977,646	-	38,771	1,016,417	295,225	(16,011)	279,214
-	306,747	-	14,508	321,255	92,630	5,305	97,935
-	793,817	-	-	793,817	239,713	23,960	263,673
-	425,721	-	-	425,721	128,557	31,313	159,870
-	2,172,424	-	234,272	2,406,696	656,018	(95,728)	560,290
-	897,672	-	48,121	945,793	271,075	(21,403)	249,672
-	3,944	-	-	3,944	1,191	842	2,033
-	974,359	-	12,577	986,936	294,232	(11,879)	282,353
-	249,341	-	11,453	260,794	75,295	(936)	74,359
-	165,643	-	12,452	178,095	50,020	517	50,537
-	150,963	-	6,409	157,372	45,587	11,893	57,480
-	4,144,148	-	-	4,144,148	1,251,430	159,956	1,411,386
-	71,647	-	-	71,647	21,636	9,214	30,850
-	7,233,526	-	120,545	7,354,071	2,184,345	(4,655)	2,179,690
-	1,341,360	-	4,872	1,346,232	405,057	65,655	470,712
-	731,153	-	13,176	744,329	220,790	45,625	266,415
-	1,220,852	-	99,930	1,320,782	368,667	(41,636)	327,031
-	89,176	-	1,069	90,245	26,929	1,499	28,428
-	11,174	-	-	11,174	3,374	2,538	5,912
-	580,190	-	28,804	608,994	175,203	5,533	180,736
-	1,186,452	-	42,280	1,228,732	358,279	(21,880)	336,399
-	2,327,331	-	4,531	2,331,862	702,796	57,739	760,535
-	9,202	-	-	9,202	2,779	1,565	4,344
-	22,349	-	-	22,349	6,749	4,182	10,931
-	13,804	-	683	14,487	4,168	2,976	7,144
-	63,321	-	2,455	65,776	19,121	(1,342)	17,779
-	188,430	-	26,202	214,632	56,901	3,510	60,411
-	10,736	-	-	10,736	3,242	4,542	7,784
-	39,092,678	-	203,347	39,296,025	11,805,017	347,056	12,152,073
-	750,653	-	113,818	864,471	226,679	(39,583)	187,096
-	868,093	-	113,350	981,443	262,143	(45,417)	216,726
-	213,408	-	35,327	248,735	64,444	(68,609)	45,835
-	51,066,098	-	2,213,314	53,279,412	15,420,692	(1,047,764)	14,372,928
-	313,101	-	35,228	348,329	94,549	(16,696)	77,853
-	780,013	-	9,736	789,749	235,545	32,302	267,847

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
94118	GUILFORD FIRE DISTRICT # 13 INC	231,420	73,623	-	145,391	-	219,014
94121	CITY OF HIGH POINT	16,281,575	5,179,754	-	10,228,988	231,424	15,640,166
94127	HIGH POINT ABC BOARD	294,604	93,724	-	185,086	90,216	369,026
94131	TOWN OF JAMESTOWN	315,307	100,311	-	198,094	11,651	310,056
94151	TOWN OF GIBSONVILLE	702,080	223,357	-	441,086	28,967	693,410
94157	GIBSONVILLE ABC BOARD	28,218	8,977	-	17,728	14,467	41,172
94161	TOWN OF OAK RIDGE	82,661	26,297	-	51,932	19,406	97,635
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	119,620	38,056	-	75,152	25,325	138,533
94171	TOWN OF SUMMERFIELD	117,320	37,324	-	73,707	9,321	120,352
94172	SUMMERFIELD FIRE DISTRICT	458,699	145,928	-	288,180	20,872	454,980
94201	HALIFAX COUNTY	4,452,183	1,416,399	-	2,797,108	5,230	4,218,737
94204	HALIFAX COUNTY ABC BOARD	59,810	19,028	-	37,576	20,914	77,518
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	20,090	6,391	-	12,622	3,946	22,959
94209	ROANOKE RAPIDS SANITARY DISTRICT	456,858	145,343	-	287,024	3,561	435,928
94211	TOWN OF ENFIELD	187,866	59,767	-	118,028	1,432	179,227
94221	CITY OF ROANOKE RAPIDS	1,299,876	413,537	-	816,654	-	1,230,191
94231	TOWN OF WELDON	220,531	70,159	-	138,550	37,807	246,516
94241	TOWN OF SCOTLAND NECK	260,405	82,844	-	163,601	85,053	331,498
94251	TOWN OF HOBGOOD	29,292	9,319	-	18,403	2,342	30,064
94261	TOWN OF LITTLETON	62,877	20,004	-	39,503	6,414	65,921
94301	HARNETT COUNTY	8,960,341	2,850,607	-	5,629,383	1,190	8,481,180
94311	CITY OF DUNN	1,213,228	385,971	-	762,217	36,182	1,184,370
94313	DUNN HOUSING AUTHORITY	30,365	9,660	-	19,077	16,435	45,172
94317	DUNN ABC BOARD	20,243	6,440	-	12,718	21,811	40,969
94321	TOWN OF LILLINGTON	468,207	148,953	-	294,153	25,286	468,392
94331	TOWN OF ERWIN	213,477	67,915	-	134,118	5,862	207,895
94341	TOWN OF COATS	135,723	43,178	-	85,269	3,300	131,747
94347	TOWN OF ANGLIER ABC BOARD	24,691	7,855	-	15,512	10,296	33,663
94351	TOWN OF ANGLIER	487,070	154,954	-	306,004	85,018	545,976
94401	HAYWOOD COUNTY	5,057,646	1,609,019	-	3,177,494	72,333	4,858,846
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	68,398	21,760	-	42,972	17,350	82,082
94408	JUNALUSKA SANITARY DISTRICT	102,444	32,591	-	64,361	21,578	118,530
94411	TOWN OF WAYNESVILLE	1,686,342	536,486	-	1,059,454	-	1,595,940
94412	WAYNESVILLE ABC BOARD	30,519	9,709	-	19,173	17,172	46,054
94421	TOWN OF MAGGIE VALLEY	239,241	76,111	-	150,304	70,908	297,323
94427	MAGGIE VALLEY ABC BOARD	39,720	12,636	-	24,954	10,900	48,490
94428	MAGGIE VALLEY SANITARY DISTRICT	115,480	36,738	-	72,551	11,721	121,010
94431	TOWN OF CANTON	558,842	177,788	-	351,096	71,110	599,994
94437	CANTON ABC BOARD	23,157	7,367	-	14,544	11,598	33,514
94501	COUNTY OF HENDERSON	8,914,027	2,835,872	-	5,600,286	61,751	8,497,909
94511	CITY OF HENDERSONVILLE	3,059,524	973,345	-	1,922,163	4,788	2,900,296
94517	HENDERSONVILLE ABC BOARD	97,843	31,128	-	61,471	40,668	133,267
94521	TOWN OF LAUREL PARK	212,863	67,719	-	133,732	-	201,451
94527	LAUREL PARK ABC BOARD	11,349	3,610	-	7,130	837	11,577
94531	THE VILLAGE OF FLAT ROCK	33,126	10,538	-	20,811	13,036	44,385
94532	BLUE RIDGE FIRE DEPARTMENT	168,849	53,717	-	106,800	27,490	187,287
94541	TOWN OF FLETCHER	421,586	134,122	-	264,863	1,280	400,265
94547	FLETCHER ABC BOARD	26,071	8,294	-	16,379	21,331	46,004
94551	TOWN OF MILLS RIVER	77,907	24,785	-	48,945	7,585	81,315
94601	HERTFORD COUNTY	1,479,920	470,816	-	929,768	110,764	1,511,348
94604	HERTFORD COUNTY ABC BOARD	40,640	12,929	-	25,532	12,944	51,405
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	-	-	-	-	-	-
94611	TOWN OF AHOSKIE	443,056	140,952	-	278,352	-	419,304
94621	TOWN OF MURFREESBORO	170,536	54,254	-	107,140	19,038	180,432
94631	TOWN OF WINTON	61,651	19,613	-	38,732	745	59,090
94641	TOWN OF COFIELD	20,704	6,587	-	13,007	10,701	30,295
94701	HOKE COUNTY	3,680,170	1,170,794	-	2,312,087	90,808	3,573,689
94704	HOKE COUNTY ABC BOARD	26,224	8,343	-	16,476	7,229	32,048
94711	TOWN OF RAEFORD	512,835	163,151	-	322,191	61,058	546,400
94801	HYDE COUNTY	962,945	306,347	-	604,975	15,384	926,706
94804	HYDE COUNTY ABC BOARD	4,141	1,317	-	2,601	3,381	7,299
94812	OCRACOKE SANITARY DISTRICT	39,260	12,490	-	24,665	5,004	42,159
94901	IREDELL COUNTY	11,032,996	3,509,993	-	6,931,540	156,924	10,598,457
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	93,549	29,761	-	58,773	55,264	143,798
94911	CITY OF STATESVILLE	4,562,755	1,451,576	-	2,866,575	121,213	4,439,364
94917	STATESVILLE ABC BOARD	56,590	18,003	-	35,553	36,764	90,320
94921	CITY OF MOORESVILLE	6,242,656	1,986,013	-	3,921,982	364,084	6,272,079
94923	MOORESVILLE HOUSING AUTHORITY	36,960	11,758	-	23,220	3,451	38,429
94927	MOORESVILLE ABC BOARD	36,193	11,514	-	22,738	24,485	58,737
94931	TOWN OF TROUTMAN	332,177	105,677	-	208,692	33,711	348,080
94937	TOWN OF TROUTMAN ABC BOARD	13,342	4,245	-	8,382	4,963	17,590
94941	MI CONNECTION COMMUNICATIONS SYSTEM	12,269	3,903	-	7,708	7,399	19,010
94947	VALDESE ABC BOARD	9,202	2,927	-	5,781	6,432	15,140
95001	JACKSON COUNTY	3,337,412	1,061,751	-	2,096,747	143,326	3,301,824
95002	TUCKASEIGEE WATER AUTHORITY	263,165	83,722	-	165,335	43,907	292,964
95005	FONTANA REGIONAL LIBRARY	287,396	91,431	-	180,558	50,254	322,243
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	188,326	59,913	-	118,317	22,115	200,345
95009	VAYA HEALTH	6,238,669	1,984,745	-	3,919,477	366,382	6,270,604

Deferred Inflows of Resources					Pension Expense		
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 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
-	330,629	-	31,824	362,453	99,842	(18,731)	81,111
-	23,261,480	-	467,401	23,728,881	7,024,388	(13,375)	7,011,013
-	420,900	-	6,083	426,983	127,101	28,438	155,539
-	450,479	-	7,537	458,016	136,034	4,271	140,305
-	1,003,062	-	42,770	1,045,832	302,900	(15,791)	287,109
-	40,315	-	-	40,315	12,174	5,396	17,570
-	118,097	-	1,865	119,962	35,663	5,278	40,941
-	170,902	-	-	170,902	51,608	11,752	63,360
-	167,615	-	8,293	175,908	50,616	1,383	51,999
-	655,342	-	44,319	699,661	197,897	(23,333)	174,564
-	6,360,831	-	262,468	6,623,299	1,920,813	(132,699)	1,788,114
-	85,451	-	-	85,451	25,804	10,448	36,252
-	28,703	-	-	28,703	8,668	1,284	9,952
-	652,713	-	30,219	682,932	197,103	(10,072)	187,031
-	268,403	-	39,832	308,235	81,051	(11,225)	69,826
-	1,857,132	-	289,230	2,146,362	560,808	(117,120)	443,688
-	315,073	-	37,545	352,618	95,144	(7,541)	87,603
-	372,040	-	6,236	378,276	112,347	35,502	147,849
-	41,849	-	265	42,114	12,637	1,527	14,164
-	89,833	-	7,929	97,762	27,127	409	27,536
-	12,801,636	-	711,159	13,512,795	3,865,776	(257,181)	3,608,595
-	1,733,338	-	5,939	1,739,277	523,425	17,000	540,425
-	43,383	-	203	43,586	13,101	7,560	20,661
-	28,922	-	968	29,890	8,734	8,519	17,253
-	668,927	-	19,081	688,008	201,999	2,968	204,967
-	304,994	-	21,226	326,220	92,101	(3,942)	88,159
-	193,908	-	22,546	216,454	58,555	(7,354)	51,201
-	35,276	-	237	35,513	10,652	5,266	15,918
-	695,877	-	9,429	705,306	210,137	31,393	241,530
-	7,225,857	-	445,355	7,671,212	2,182,029	(132,015)	2,050,014
-	97,721	-	-	97,721	29,509	11,893	41,402
-	146,362	-	8,777	155,139	44,198	2,857	47,055
-	2,409,276	-	241,267	2,650,543	727,542	(88,702)	638,840
-	43,602	-	-	43,602	13,167	8,784	21,951
-	341,803	-	15,844	357,647	103,216	15,548	118,764
-	56,748	-	-	56,748	17,137	6,073	23,210
-	164,986	-	-	164,986	49,822	4,691	54,513
-	798,418	-	59,153	857,571	241,102	46,117	287,219
-	33,085	-	-	33,085	9,991	6,500	16,491
-	12,735,467	-	168,954	12,904,421	3,845,794	(16,045)	3,829,749
-	4,371,141	-	224,123	4,595,264	1,319,976	(92,540)	1,227,436
-	139,789	-	-	139,789	42,213	19,092	61,305
-	304,117	-	43,081	347,198	91,836	(15,053)	76,783
-	16,214	-	-	16,214	4,896	230	5,126
-	47,327	-	-	47,327	14,291	6,896	21,187
-	241,234	-	39,277	280,511	72,847	1,734	74,581
-	602,319	-	16,700	619,019	181,885	(11,101)	170,784
-	37,248	-	-	37,248	11,248	9,082	20,330
-	111,305	-	8,804	120,109	33,611	2,144	35,755
-	2,114,361	-	51,986	2,166,347	638,485	30,528	669,013
-	58,063	-	1,838	59,901	17,534	4,124	21,658
-	-	-	87,213	87,213	-	(51,492)	(51,492)
-	632,994	-	33,856	666,850	191,148	(23,545)	167,603
-	243,645	-	16,938	260,583	73,575	2,051	75,626
-	88,080	-	5,047	93,127	26,598	(329)	26,269
-	29,579	-	-	29,579	8,932	5,791	14,723
-	5,257,858	-	143,141	5,400,999	1,587,742	(29,155)	1,558,587
-	37,467	-	21	37,488	11,314	3,440	14,754
-	732,686	-	12,506	745,192	221,253	14,995	236,248
-	1,375,759	-	89,189	1,464,948	415,445	(30,651)	384,794
-	5,916	-	-	5,916	1,786	1,709	3,495
-	56,091	-	490	56,581	16,938	3,580	20,518
-	15,762,838	-	106,923	15,869,761	4,759,985	51,243	4,811,228
-	133,654	-	9,511	143,165	40,360	19,881	60,241
-	6,518,806	-	43,198	6,562,004	1,968,517	49,644	2,018,161
-	80,850	-	-	80,850	24,415	17,538	41,953
-	8,918,880	-	219,655	9,138,535	2,693,280	(1,663)	2,691,617
-	52,804	-	-	52,804	15,946	2,599	18,545
-	51,709	-	-	51,709	15,615	9,872	25,487
-	474,581	-	12,246	486,827	143,312	5,175	148,487
-	19,062	-	-	19,062	5,756	2,238	7,994
-	17,528	-	1,072,951	1,090,479	5,293	(374,887)	(369,594)
-	13,146	-	-	13,146	3,970	2,783	6,753
-	4,768,159	-	12,366	4,780,525	1,439,865	75,407	1,515,272
-	375,984	-	-	375,984	113,538	19,081	132,619
-	410,602	-	12,088	422,690	123,992	10,020	134,012
-	269,061	-	-	269,061	81,250	12,949	94,199
-	8,913,183	-	385,647	9,298,830	2,691,560	(50,144)	2,641,416

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021

Defered 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 Defered Outflows of Resources	
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	34,353	10,929	-	21,582	15,790	48,301	
95011	TOWN OF SYLVA	277,274	88,211	-	174,199	8,841	271,251	
95017	JACKSON COUNTY ABC BOARD	-	-	-	-	283	283	
95101	JOHNSTON COUNTY	13,474,328	4,286,668	-	8,465,319	21,360	12,773,347	
95103	BENSON HOUSING AUTHORITY	73,153	23,272	-	45,958	10,986	80,216	
95104	JOHNSTON COUNTY ABC BOARD	194,920	62,011	-	122,460	82,255	266,726	
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	86,341	27,468	-	54,244	10,885	92,597	
95106	TOWN OF ARCHER LODGE	24,231	7,709	-	15,223	12,820	35,752	
95110	JOHNSTON HEALTH CENTER	3,775,713	1,201,190	-	2,372,112	-	3,573,302	
95111	TOWN OF SMITHFIELD	1,436,366	456,960	-	902,405	-	1,359,365	
95113	SMITHFIELD HOUSING AUTHORITY	76,066	24,199	-	47,789	89,831	161,819	
95121	TOWN OF SELMA	788,268	250,776	-	495,234	30,633	776,643	
95122	TOWN OF MICRO	35,886	11,417	-	22,546	22,693	56,656	
95123	SELMA HOUSING AUTHORITY	87,108	27,712	-	54,726	2,320	84,758	
95131	TOWN OF CLAYTON	2,792,525	888,403	-	1,754,419	68,438	2,711,260	
95141	TOWN OF BENSON	646,104	205,549	-	405,918	41,617	653,084	
95151	TOWN OF FOUR OAKS	192,313	61,182	-	120,822	5,934	187,938	
95161	TOWN OF PINE LEVEL	104,591	33,274	-	65,710	7,570	106,554	
95171	TOWN OF KENLY	153,513	48,838	-	96,445	21,422	166,705	
95181	TOWN OF PRINCETON	112,873	35,909	-	70,913	13,247	120,069	
95191	TOWN OF WILSON'S MILLS	107,965	34,348	-	67,830	25,508	127,686	
95201	JONES COUNTY	979,508	311,617	-	615,381	28,834	955,832	
95204	JONES COUNTY ABC BOARD	7,361	2,342	-	4,625	3,285	10,252	
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	5,981	1,903	-	3,758	4,012	9,673	
95211	TOWN OF POLLOCKSVILLE	2,607	829	-	1,638	801	3,268	
95221	TOWN OF MAYSVILLE	77,600	24,687	-	48,753	12,329	85,769	
95301	LEE COUNTY	3,418,232	1,087,462	-	2,147,523	212,865	3,447,850	
95311	CITY OF SANFORD	3,601,037	1,145,619	-	2,262,371	3,113	3,411,103	
95317	SANFORD ABC BOARD	67,018	21,321	-	42,105	23,819	87,245	
95321	TOWN OF BROADWAY	55,976	17,808	-	35,167	1,900	54,875	
95401	LENOIR COUNTY	3,860,061	1,228,024	-	2,425,104	-	3,653,128	
95404	LENOIR COUNTY ABC BOARD	71,926	22,882	-	45,188	3,419	71,489	
95405	NEUSE REGIONAL LIBRARY	69,472	22,102	-	43,646	16,573	82,321	
95411	CITY OF KINSTON	3,205,369	1,019,743	-	2,013,749	65,597	3,099,130	
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	358,401	114,020	-	225,168	11,389	350,577	
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	91,249	29,030	-	57,328	5,222	91,580	
95421	TOWN OF PINK HILL	47,388	15,076	-	29,772	8,233	53,081	
95431	TOWN OF LAGRANGE	202,895	64,548	-	127,470	27,874	219,892	
95501	LINCOLN COUNTY	7,967,951	2,534,892	-	5,005,909	278,548	7,819,349	
95504	LINCOLN COUNTY ABC BOARD	27,758	8,831	-	17,439	22,349	48,619	
95511	CITY OF LINCOLNTON	1,571,629	499,992	-	987,385	132,724	1,620,101	
95513	LINCOLNTON HOUSING AUTHORITY	77,753	24,736	-	48,849	36,253	109,838	
95517	TOWN OF LINCOLNTON ABC BOARD	24,844	7,904	-	15,609	648	24,161	
95601	MACON COUNTY	3,450,898	1,097,855	-	2,168,045	-	3,265,900	
95611	TOWN OF FRANKLIN	536,299	170,616	-	336,932	29,381	536,929	
95617	HIGHLANDS ABC BOARD	27,911	8,880	-	17,536	9,219	35,635	
95621	TOWN OF HIGHLANDS	735,053	233,847	-	461,801	68,244	763,892	
95701	MADISON COUNTY	1,823,906	580,250	-	1,145,879	-	1,726,129	
95711	TOWN OF MARS HILL	249,209	79,282	-	156,567	12,106	247,955	
95721	TOWN OF MARSHALL	94,776	30,152	-	59,544	20,596	110,292	
95733	HOT SPRINGS HOUSING AUTHORITY	20,857	6,635	-	13,103	1,382	21,120	
95801	MARTIN COUNTY	1,362,140	433,346	-	855,772	5,634	1,294,752	
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	10,582	3,366	-	6,648	10,100	20,114	
95804	MARTIN COUNTY ABC BOARD	38,800	12,344	-	24,376	426	37,146	
95811	TOWN OF WILLIAMSTON	811,886	258,290	-	510,072	14,243	782,605	
95813	WILLIAMSTON HOUSING AUTHORITY	70,699	22,492	-	44,417	40,043	106,952	
95821	TOWN OF OAK CITY	10,889	3,464	-	6,841	4,082	14,387	
95831	TOWN OF HAMILTON	30,979	9,855	-	19,462	21,668	50,985	
95841	TOWN OF JAMESVILLE	38,800	12,344	-	24,376	2,430	39,150	
95851	TOWN OF ROBERSONVILLE	166,242	52,887	-	104,442	39,909	197,238	
95853	ROBERSONVILLE HOUSING AUTHORITY	42,941	13,661	-	26,978	913	41,552	
95901	MCDOWELL COUNTY	3,082,375	980,614	-	1,936,519	42,318	2,959,451	
95908	PLEASANT GARDEN FIRE DEPARTMENT	90,482	28,786	-	56,846	1,554	87,186	
95911	TOWN OF MARION	789,035	251,020	-	495,716	-	746,736	
95917	MARION ABC BOARD	47,388	15,076	-	29,772	18,912	63,760	
95921	TOWN OF OLD FORT	57,050	18,150	-	35,842	2,900	56,892	
96001	MECKLENBURG COUNTY	69,705,619	22,175,862	-	43,792,933	1,396,255	67,365,050	
96003	CHARLOTTE HOUSING AUTHORITY	3,143,872	1,000,179	-	1,975,155	515,550	3,490,884	
96004	MECKLENBURG COUNTY ABC BOARD	1,637,267	520,873	-	1,028,622	399,177	1,948,672	
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	4,106,050	1,306,282	-	2,579,648	354,737	4,240,667	
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	8,584,457	2,731,024	-	5,393,232	-	8,124,256	
96009	CENTRALINA COUNCIL OF GOVERNMENTS	509,128	187,741	-	370,751	46,237	604,729	
96011	CITY OF CHARLOTTE	104,952,256	33,389,084	-	65,936,824	7,985,539	107,311,447	
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	3,672,042	1,168,209	-	2,306,980	13,644	3,488,833	
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	63,031	20,052	-	39,599	14,688	74,339	
96021	TOWN OF PINEVILLE	1,085,633	345,379	-	682,055	4,446	1,031,880	
96031	TOWN OF MINT HILL	1,220,282	388,216	-	766,649	-	1,154,865	
96041	TOWN OF HUNTERSVILLE	2,888,528	918,945	-	1,814,733	109,427	2,843,105	

Deferred Inflows of Resources					Pension Expense		
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 Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	49,079	-	1,365	50,444	14,821	7,440	22,261
-	396,141	-	16,087	412,228	119,625	(3,648)	115,977
-	-	-	62,258	62,258	-	(21,934)	(21,934)
-	19,250,767	-	425,904	19,676,671	5,813,253	(157,097)	5,656,156
-	104,513	-	2,345	106,858	31,560	4,329	35,889
-	278,482	-	-	278,482	84,095	35,421	119,516
-	123,356	-	43,414	166,770	37,250	(7,628)	29,622
-	34,619	-	-	34,619	10,454	4,468	14,922
-	5,394,360	-	658,498	6,052,858	1,628,963	(354,566)	1,274,397
-	2,052,136	-	150,612	2,202,748	619,694	(69,831)	549,863
-	108,676	-	-	108,676	32,817	49,971	82,788
-	1,126,199	-	29,802	1,156,001	340,084	2,321	342,405
-	51,271	-	-	51,271	15,482	9,755	25,237
-	124,452	-	825	125,277	37,581	1,444	39,025
-	3,989,679	-	47,591	4,037,270	1,204,784	38,863	1,243,647
-	923,089	-	1,719	924,808	278,750	13,075	291,825
-	274,757	-	3,255	278,012	82,970	(589)	82,381
-	149,429	-	7,730	157,159	45,124	2,277	47,401
-	219,324	-	39,069	258,393	66,230	(5,590)	60,640
-	161,261	-	7,111	168,372	48,697	915	49,612
-	154,250	-	-	154,250	46,580	13,190	59,770
-	1,399,422	-	148,537	1,547,959	422,591	(41,950)	380,641
-	10,517	-	7,002	17,519	3,176	(440)	2,736
-	8,545	-	238	8,783	2,580	1,418	3,998
-	3,725	-	2,693	6,418	1,125	(1,329)	(204)
-	110,867	-	14,366	125,233	33,479	2,585	36,064
-	4,883,627	-	48,997	4,932,624	1,474,734	66,212	1,540,946
-	5,144,800	-	119,493	5,264,293	1,553,602	(37,872)	1,515,730
-	95,749	-	-	95,749	28,914	10,040	38,954
-	79,973	-	118	80,091	24,150	1,014	25,164
-	5,514,868	-	527,826	6,042,694	1,665,353	(239,377)	1,425,976
-	102,760	-	6,388	109,148	31,031	(1,206)	29,825
-	99,254	-	7,020	106,274	29,972	8,690	38,662
-	4,579,509	-	31,164	4,610,673	1,382,898	(4,935)	1,377,963
-	512,048	-	36,989	549,037	154,626	20,381	175,007
-	130,367	-	12,339	142,706	39,368	(4,869)	34,499
-	67,703	-	9,123	76,826	20,445	(1,664)	18,781
-	289,876	-	17,727	307,603	87,535	(6,934)	80,601
-	11,383,809	-	261,337	11,645,146	3,437,627	30,022	3,467,649
-	39,658	-	-	39,658	11,976	11,236	23,212
-	2,245,386	-	-	2,245,386	678,051	75,502	753,553
-	111,086	-	-	111,086	33,545	18,743	52,288
-	35,495	-	3,640	39,135	10,719	896	11,615
-	4,930,296	-	316,062	5,246,358	1,488,827	(131,117)	1,357,710
-	766,209	-	29,203	795,412	231,376	(3,040)	228,336
-	39,877	-	-	39,877	12,042	3,361	15,403
-	1,050,169	-	10,925	1,061,094	317,125	27,462	344,587
-	2,605,813	-	152,851	2,758,664	786,891	(67,675)	719,216
-	356,045	-	5,149	361,194	107,517	(580)	106,937
-	135,407	-	11,651	147,058	40,889	(107)	40,782
-	29,798	-	688	30,486	8,998	58	9,056
-	1,946,089	-	23,547	1,969,636	587,670	10,615	598,285
-	15,118	-	-	15,118	4,565	4,618	9,183
-	55,434	-	5,562	60,996	16,740	(1,838)	14,902
-	1,159,941	-	50,647	1,210,588	350,273	(10,132)	340,141
-	101,007	-	-	101,007	30,502	31,298	61,800
-	15,556	-	461	16,017	4,698	1,642	6,340
-	44,259	-	-	44,259	13,365	12,964	26,329
-	55,434	-	4,327	59,761	16,740	109	16,849
-	237,510	-	33,144	270,654	71,722	33,603	105,325
-	61,349	-	2,349	63,698	18,526	950	19,476
-	4,403,787	-	21,661	4,425,448	1,329,834	1,771	1,331,605
-	129,272	-	16,080	145,352	39,037	(10,334)	28,703
-	1,127,294	-	95,691	1,222,985	340,415	(42,651)	297,764
-	67,703	-	795	68,498	20,445	6,743	27,188
-	81,507	-	18,108	99,615	24,613	(4,456)	20,157
-	99,588,390	-	2,179,254	101,767,644	30,073,217	(172,381)	29,900,836
-	4,491,648	-	20,883	4,512,531	1,356,366	157,487	1,513,853
-	2,339,163	-	-	2,339,163	706,369	175,216	881,585
-	5,866,312	-	50,310	5,916,622	1,771,480	112,317	1,883,797
-	12,264,610	-	2,426,673	14,691,283	3,703,607	(1,134,445)	2,569,162
-	843,115	-	2,708	845,823	254,600	30,007	284,607
-	149,945,246	-	-	149,945,246	45,279,735	3,368,098	48,647,833
-	5,246,245	-	312,979	5,559,224	1,584,236	(103,298)	1,480,938
-	90,052	-	4,411	94,463	27,193	4,072	31,265
-	1,551,043	-	60,090	1,611,133	468,376	(50,515)	417,861
-	1,743,417	-	180,031	1,923,448	526,469	(103,378)	423,091
-	4,126,839	-	20,740	4,147,579	1,246,203	3,569	1,249,772

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
96051	TOWN OF CORNELIUS	1,588,345	505,310	-	997,887	34,354	1,537,551	
96061	TOWN OF STALLINGS	523,110	166,420	-	328,646	21,290	516,356	
96071	TOWN OF MATTHEWS	2,036,309	647,823	-	1,279,322	121,237	2,048,382	
96081	TOWN OF DAVIDSON	959,418	305,225	-	602,759	91,230	999,214	
96101	MITCHELL COUNTY	1,017,388	323,668	-	639,179	104,967	1,067,814	
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	16,409	5,220	-	10,309	-	15,529	
96111	TOWN OF SPRUCE PINE	257,491	81,917	-	161,770	36,958	280,645	
96121	TOWN OF BAKERSVILLE	27,145	8,636	-	17,054	960	26,650	
96201	MONTGOMERY COUNTY	1,594,633	507,310	-	1,001,837	145,540	1,654,687	
96204	MONTGOMERY-MUNICIPAL ABC BOARD	24,844	7,904	-	15,609	9,630	33,143	
96211	TOWN OF STAR	31,132	9,904	-	19,559	8,150	37,613	
96221	TOWN OF TROY	282,795	89,967	-	177,668	-	267,635	
96231	TOWN OF BISCOE	166,549	52,985	-	104,635	653	158,273	
96241	TOWN OF CANDOR	85,268	27,127	-	53,570	2,705	83,402	
96251	TOWN OF MOUNT GILEAD	158,574	50,448	-	99,625	17,534	167,607	
96301	MOORE COUNTY	7,281,514	2,316,511	-	4,574,651	148,066	7,039,228	
96302	TOWN OF TAYLORTOWN	34,506	10,978	-	21,679	19,033	51,690	
96304	MOORE COUNTY ABC BOARD	78,827	25,078	-	49,523	16,209	90,810	
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	59,350	18,881	-	37,287	14,100	70,268	
96310	MOORE COUNTY AIRPORT AUTHORITY	86,955	27,663	-	54,630	30,613	112,960	
96311	TOWN OF SOUTHERN PINES	2,006,404	638,309	-	1,260,534	45,287	1,944,130	
96312	TOWN OF CAMERON	13,189	4,196	-	8,286	7,864	20,346	
96318	SANDHILLS CENTER	3,658,853	1,164,013	-	2,298,694	373,702	3,836,409	
96321	TOWN OF VASS	64,871	20,638	-	40,756	8,788	70,182	
96331	TOWN OF ABERDEEN	1,020,608	324,692	-	641,203	-	965,895	
96341	TOWN OF ROBBINS	120,387	38,300	-	75,634	26,130	140,064	
96351	VILLAGE OF PINEHURST	1,607,209	511,311	-	1,009,738	32,597	1,553,646	
96361	TOWN OF PINEBLUFF	69,012	21,955	-	43,357	5,803	71,115	
96371	VILLAGE OF WHISPERING PINES	212,250	67,524	-	133,347	7,700	208,571	
96381	FOXFIRE VILLAGE	37,266	11,856	-	23,413	386	35,655	
96391	TOWN OF CARTHAGE	260,098	82,746	-	163,408	-	246,154	
96401	NASH COUNTY	6,254,618	1,989,819	-	3,929,498	-	5,919,317	
96404	NASH COUNTY ABC BOARD	158,267	50,350	-	99,432	45,633	195,415	
96405	BRASWELL MEMORIAL LIBRARY	212,863	67,719	-	133,732	43,598	245,049	
96411	TOWN OF SPRING HOPE	104,591	33,274	-	65,710	-	98,984	
96421	TOWN OF NASHVILLE	702,387	223,455	-	441,278	33,645	698,378	
96431	TOWN OF MIDDLESEX	68,092	21,662	-	42,779	18,843	83,284	
96441	TOWN OF WHITAKERS	45,548	14,490	-	28,616	9,105	52,211	
96451	TOWN OF BAILEY	18,863	6,001	-	11,851	6,747	24,599	
96461	TOWN OF SHARPSBURG	244,915	77,916	-	153,869	47,715	279,500	
96501	NEW HANOVER COUNTY	21,906,192	6,969,147	-	13,762,684	117,426	20,849,257	
96502	NEW HANOVER AIRPORT AUTHORITY	516,208	164,224	-	324,311	35,271	523,806	
96503	WILMINGTON HOUSING AUTHORITY	456,245	145,148	-	286,638	366,514	798,300	
96504	NEW HANOVER COUNTY ABC BOARD	571,571	181,837	-	359,093	10,232	551,162	
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	3,708,235	1,179,723	-	2,329,719	349,659	3,859,101	
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	12,729	4,050	-	7,997	24,735	36,782	
96511	TOWN OF WRIGHTSVILLE BEACH	864,335	274,976	-	543,023	9,470	827,469	
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	212,710	67,671	-	133,636	16,270	217,577	
96521	TOWN OF CAROLINA BEACH	1,457,990	463,839	-	935,990	63,766	1,443,595	
96531	CITY OF WILMINGTON	12,200,983	3,881,571	-	7,665,334	-	11,546,905	
96541	TOWN OF KURE BEACH	616,812	196,230	-	387,516	11,043	594,789	
96601	NORTHAMPTON COUNTY	2,334,747	742,767	-	1,466,817	7,368	2,216,952	
96604	NORTHAMPTON COUNTY ABC BOARD	6,748	2,147	-	4,239	3,393	9,779	
96611	TOWN OF RICH SQUARE	19,630	6,245	-	12,333	5,458	24,036	
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	71,005	22,589	-	44,610	14,543	81,742	
96621	TOWN OF WOODLAND	38,033	12,100	-	23,895	15,128	51,123	
96631	TOWN OF GARYSBURG	37,880	12,051	-	23,798	4,761	40,610	
96641	TOWN OF CONWAY	62,877	20,004	-	39,503	26,555	86,062	
96651	TOWN OF GASTON	34,199	10,880	-	21,486	12,181	44,547	
96661	TOWN OF JACKSON	34,199	10,880	-	21,486	5,774	38,140	
96671	TOWN OF SEVERN	21,777	6,928	-	13,682	7,782	28,392	
96681	TOWN OF SEABOARD	32,206	10,246	-	20,233	15,038	45,517	
96701	ONSLow COUNTY	11,994,408	3,815,852	-	7,535,552	-	11,351,404	
96704	ONSLow COUNTY ABC BOARD	345,826	110,020	-	217,267	117,517	444,804	
96708	ONSLow WATER & SEWER AUTHORITY	1,295,735	412,220	-	814,053	37,129	1,263,402	
96711	CITY OF JACKSONVILLE	5,781,504	1,839,304	-	3,632,261	23,261	5,494,826	
96721	TOWN OF SWANSBORO	385,239	122,558	-	242,029	29,322	393,909	
96731	TOWN OF HOLLY RIDGE	307,946	97,969	-	193,969	26,373	317,811	
96733	HOLLY RIDGE HOUSING AUTHORITY	-	-	-	-	550	550	
96741	TOWN OF RICHLANDS	135,110	42,983	-	84,883	701	128,567	
96751	TOWN OF NORTH TOPSAIL BEACH	504,093	160,370	-	316,699	92,699	569,768	
96801	ORANGE COUNTY	11,317,478	3,600,497	-	7,110,267	82,064	10,792,828	
96804	ORANGE COUNTY ABC BOARD	363,462	115,630	-	228,347	-	343,977	
96808	ORANGE WATER AND SEWER AUTHORITY	1,875,281	596,594	-	1,178,156	40,971	1,815,721	
96811	TOWN OF CHAPEL HILL	8,559,919	2,723,218	-	5,377,818	-	8,101,034	
96821	TOWN OF CARRBORO	1,833,107	583,177	-	1,151,660	63,505	1,798,342	
96831	TOWN OF HILLSBOROUGH	1,225,190	389,777	-	769,732	17,518	1,177,027	
96901	PAMLICO COUNTY	1,258,929	400,511	-	790,929	17,611	1,209,051	

Deferred Inflows of Resources					Pension Expense		
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 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
-	2,269,268	-	103,043	2,372,311	685,263	(41,028)	644,235
-	747,366	-	17,442	764,808	225,686	3,884	229,570
-	2,909,274	-	-	2,909,274	878,528	72,641	951,169
-	1,370,720	-	9,575	1,380,295	413,923	28,939	442,862
-	1,453,541	-	50,885	1,504,426	438,933	20,551	459,484
-	23,444	-	3,135	26,579	7,080	(1,982)	5,098
-	367,877	-	-	367,877	111,090	17,061	128,151
-	38,782	-	6,919	45,701	11,711	(3,479)	8,232
-	2,278,252	-	72,585	2,350,837	687,975	(5,445)	682,530
-	35,495	-	-	35,495	10,719	4,174	14,893
-	44,478	-	-	44,478	13,431	4,068	17,499
-	404,029	-	41,340	445,369	122,007	(19,581)	102,426
-	237,948	-	28,633	266,581	71,854	(15,345)	56,509
-	121,822	-	21,006	142,828	36,787	(6,208)	30,579
-	226,554	-	19,859	246,413	68,414	(2,806)	65,608
-	10,403,096	-	163,949	10,567,045	3,141,476	(170)	3,141,306
-	49,299	-	48,321	97,620	14,887	(5,599)	9,288
-	112,620	-	-	112,620	34,008	7,178	41,186
-	84,794	-	-	84,794	25,606	9,192	34,798
-	124,232	-	1,309	125,541	37,515	11,672	49,187
-	2,866,548	-	173,973	3,040,521	865,626	(59,544)	806,082
-	18,843	-	18,439	37,282	5,690	(1,422)	4,268
-	5,227,402	-	-	5,227,402	1,578,545	258,942	1,837,487
-	92,681	-	14,809	107,490	27,987	(148)	27,839
-	1,458,142	-	136,949	1,595,091	440,323	(64,233)	376,090
-	171,997	-	19,457	191,454	51,939	(2,483)	49,456
-	2,296,218	-	20,343	2,316,561	693,401	3,125	696,526
-	98,597	-	5,337	103,934	29,774	(531)	29,243
-	303,241	-	23,194	326,435	91,571	(7,225)	84,346
-	53,242	-	8,854	62,096	16,078	(2,867)	13,211
-	371,602	-	108,129	479,731	112,214	(40,985)	71,229
-	8,935,970	-	394,198	9,330,168	2,698,441	(172,456)	2,525,985
-	226,116	-	-	226,116	68,281	21,535	89,816
-	304,117	-	9,856	313,973	91,836	11,422	103,258
-	149,429	-	11,814	161,243	45,124	(3,869)	41,255
-	1,003,500	-	32,957	1,036,457	303,032	(10,878)	292,154
-	97,283	-	2,077	99,360	29,377	6,289	35,666
-	65,074	-	1,999	67,073	19,651	4,268	23,919
-	26,950	-	3,867	30,817	8,138	2,229	10,367
-	349,910	-	17,768	367,678	105,664	9,327	114,991
-	31,297,368	-	810,571	32,107,939	9,451,027	(222,453)	9,228,574
-	737,507	-	48,551	786,058	222,709	(10,474)	212,235
-	651,837	-	6,344	658,181	196,838	182,551	379,389
-	816,604	-	41,903	858,507	246,594	(5,605)	240,989
-	5,297,954	-	-	5,297,954	1,599,850	128,496	1,728,346
-	18,186	-	-	18,186	5,492	11,286	16,778
-	1,234,875	-	48,615	1,283,490	372,901	(24,307)	348,594
-	303,898	-	8,517	312,415	91,770	(141)	91,629
-	2,083,029	-	90,752	2,173,781	629,023	(31,958)	597,065
-	17,431,540	-	1,003,027	18,434,567	5,263,891	(454,700)	4,809,191
-	881,240	-	26,835	908,075	266,112	(1,270)	264,842
-	3,335,651	-	197,369	3,533,020	1,007,284	(85,810)	921,474
-	9,641	-	-	9,641	2,911	1,650	4,561
-	28,045	-	12,518	40,563	8,469	(3,113)	5,356
-	101,446	-	2,055	103,501	30,634	4,814	35,448
-	54,338	-	573	54,911	16,409	4,849	21,258
-	54,119	-	338	54,457	16,343	1,552	17,895
-	89,833	-	-	89,833	27,127	12,476	39,603
-	48,860	-	2,942	51,802	14,755	3,187	17,942
-	48,860	-	6,357	55,217	14,755	1,239	15,994
-	31,113	-	-	31,113	9,395	3,570	12,965
-	46,012	-	3,728	49,740	13,894	2,644	16,538
-	17,136,406	-	1,213,540	18,349,946	5,174,768	(478,491)	4,696,277
-	494,081	-	-	494,081	149,200	54,826	204,026
-	1,851,216	-	23,848	1,875,064	559,021	22,539	581,560
-	8,260,032	-	327,735	8,587,767	2,494,324	(182,757)	2,311,567
-	550,391	-	1,777	552,168	166,204	14,532	180,736
-	439,962	-	4,041	444,003	132,858	8,647	141,505
-	-	-	8,519	8,519	-	(3,844)	(3,844)
-	193,031	-	12,538	205,569	58,291	(5,684)	52,607
-	720,197	-	23,692	743,889	217,482	20,114	237,596
-	16,169,277	-	127,077	16,296,354	4,882,719	(42,467)	4,840,252
-	519,278	-	30,358	549,636	156,809	(15,272)	141,537
-	2,679,213	-	64,355	2,743,568	809,056	(6,330)	802,726
-	12,229,554	-	448,746	12,678,300	3,693,021	(168,594)	3,524,427
-	2,618,960	-	22,329	2,641,289	790,861	1,280	792,141
-	1,750,428	-	194,422	1,944,850	528,586	(59,234)	469,352
-	1,798,631	-	152,876	1,951,507	543,142	(43,357)	499,785

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
96911	TOWN OF BAYBORO	3,374	1,073	-	2,120	3,572	6,765	
96912	TOWN OF ORIENTAL	111,186	35,372	-	69,853	1,421	106,646	
96918	BAY RIVER METRO SEWERAGE DISTRICT	44,781	14,246	-	28,134	9,105	51,485	
97001	PASQUOTANK COUNTY	2,222,334	707,004	-	1,396,193	272,371	2,375,568	
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	674,015	214,429	-	423,544	-	637,883	
97004	PASQUOTANK COUNTY ABC BOARD	24,538	7,806	-	15,416	11,155	34,377	
97005	EAST ALBEMARLE REGIONAL LIBRARY	46,621	14,832	-	29,290	18,906	63,028	
97008	ALBEMARLE DISTRICT JAIL COMMISSION	436,768	138,952	-	274,402	32,474	445,828	
97011	ELIZABETH CITY	2,772,128	881,914	-	1,741,605	11,373	2,634,892	
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	33,739	10,734	-	21,197	1,623	33,554	
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	32,206	10,246	-	20,233	15,142	45,621	
97015	PASQUOTANK-CAMDEN LIBRARY	71,772	22,833	-	45,091	8,136	76,060	
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	24,998	7,953	-	15,705	4,375	28,033	
97101	PENDER COUNTY	4,531,623	1,441,672	-	2,847,017	519,777	4,808,466	
97104	PENDER COUNTY ABC BOARD	95,696	30,444	-	60,122	25,775	116,341	
97111	TOWN OF BURGAW	468,820	149,149	-	294,539	20,058	463,746	
97121	TOWN OF TOPSAIL BEACH	232,493	73,964	-	146,065	54,537	274,566	
97131	TOWN OF SURF CITY	1,093,301	347,818	-	686,872	20,255	1,054,945	
97201	PERQUIMANS COUNTY	848,079	269,804	-	532,810	35,618	838,232	
97211	TOWN OF HERTFORD	205,816	80,112	-	158,205	95,715	334,032	
97213	HERTFORD HOUSING AUTHORITY	53,829	17,125	-	33,818	4,751	55,694	
97217	TOWN OF HERTFORD ABC BOARD	12,575	4,001	-	7,901	10,096	21,998	
97221	TOWN OF WINFALL	19,323	6,147	-	12,140	22,267	40,554	
97301	PERSON COUNTY	3,701,027	1,177,430	-	2,325,190	60,438	3,563,058	
97302	ROXBORO HOUSING AUTHORITY	71,159	22,638	-	44,706	61,757	129,101	
97304	PERSON COUNTY ABC BOARD	30,058	9,563	-	18,884	28,075	56,522	
97311	CITY OF ROXBORO	1,321,653	420,465	-	830,336	35,387	1,286,188	
97401	PITT COUNTY	10,958,770	3,486,379	-	6,884,907	273,478	10,644,764	
97402	PITT-GREENVILLE CONVENTION AND VISITORS	77,293	24,590	-	48,560	11,723	84,873	
97404	PITT COUNTY ABC BOARD	355,948	113,240	-	223,626	27,031	363,897	
97405	SHEPPARD MEMORIAL LIBRARY	150,139	47,765	-	94,326	18,130	160,221	
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	58,430	18,589	-	36,709	8,820	64,118	
97411	CITY OF GREENVILLE	8,943,165	2,845,142	-	5,618,592	16,880	8,480,614	
97412	GREENVILLE UTILITIES COMMISSION	6,356,909	2,022,361	-	3,993,762	22,254	6,038,377	
97413	GREENVILLE HOUSING AUTHORITY	485,383	154,418	-	304,945	125,767	585,130	
97421	TOWN OF FARMVILLE	672,942	214,087	-	422,779	8,187	645,053	
97423	FARMVILLE HOUSING AUTHORITY	54,136	17,223	-	34,011	17,425	68,659	
97431	TOWN OF GRIFFON	144,005	45,813	-	90,472	8,460	144,745	
97441	TOWN OF BETHEL	81,741	26,005	-	51,354	-	77,359	
97451	TOWN OF WINTERVILLE	1,016,774	323,472	-	638,794	55,436	1,017,702	
97461	TOWN OF AYDEN	815,720	259,510	-	512,480	6,376	778,366	
97463	AYDEN HOUSING AUTHORITY	-	-	-	-	-	-	
97471	TOWN OF GRIMESLAND	30,825	9,807	-	19,366	15,877	45,050	
97481	VILLAGE OF SIMPSON	3,221	1,025	-	2,023	3,231	6,279	
97501	POLK COUNTY	1,944,293	618,549	-	1,221,513	156,512	1,996,574	
97511	TOWN OF TRYON	366,223	116,509	-	230,081	76,166	422,756	
97517	TRYON ABC BOARD	-	-	-	-	1,078	1,078	
97521	TOWN OF COLUMBUS	200,594	63,816	-	126,024	12,278	202,118	
97527	COLUMBUS ABC BOARD	9,202	2,927	-	5,781	10,091	18,799	
97531	CITY OF SALUDA	125,755	40,007	-	79,006	33,529	152,542	
97601	RANDOLPH COUNTY	8,226,362	2,617,101	-	5,168,257	27,226	7,812,584	
97607	ASHEBORO ABC BOARD	39,260	12,490	-	24,665	26,007	63,162	
97611	CITY OF ASHEBORO	3,694,739	1,175,429	-	2,321,240	99,547	3,596,216	
97613	ASHEBORO HOUSING AUTHORITY	151,979	48,350	-	95,482	46,272	190,104	
97621	CITY OF RANDLEMAN	633,375	201,499	-	397,921	-	599,420	
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	40,794	12,978	-	25,629	4,826	43,433	
97627	CITY OF RANDLEMAN ABC BOARD	5,368	1,708	-	3,372	421	5,501	
97631	TOWN OF LIBERTY	304,265	96,798	-	191,156	7,045	294,999	
97637	LIBERTY ABC BOARD	-	-	-	-	1,013	1,013	
97641	TOWN OF RAMSEUR	119,314	37,958	-	74,960	60,032	172,950	
97651	CITY OF ARCHDALE	749,622	238,482	-	470,954	-	709,436	
97661	CITY OF TRINITY	72,692	23,126	-	45,669	12,736	81,531	
97701	RICHMOND COUNTY	3,766,358	1,198,214	-	2,366,235	89,642	3,654,091	
97705	SANDHILL REGIONAL LIBRARY	44,934	14,295	-	28,230	8,292	50,817	
97711	CITY OF ROCKINGHAM	1,248,654	397,242	-	784,474	2,747	1,184,463	
97713	ROCKINGHAM HOUSING AUTHORITY	93,856	29,859	-	58,966	9,610	98,435	
97717	HAMLET ABC BOARD	25,151	8,001	-	15,801	19,317	43,119	
97721	CITY OF HAMLET	734,439	233,651	-	461,415	868	695,934	
97727	CITY OF ROCKINGHAM ABC BOARD	31,745	10,099	-	19,944	9,762	39,805	
97731	TOWN OF ELLERBE	49,535	15,759	-	31,121	3,801	50,681	
97801	ROBESON COUNTY	9,349,108	2,974,287	-	5,873,628	363,734	9,211,649	
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	244,148	77,672	-	153,388	9,635	240,695	
97803	ROBESON COUNTY HOUSING AUTHORITY	120,541	38,348	-	75,730	14,233	128,311	
97805	ROBESON COUNTY PUBLIC LIBRARY	123,301	39,227	-	77,465	2,566	119,258	
97811	CITY OF LUMBERTON	3,466,540	1,102,831	-	2,177,873	-	3,280,704	
97817	LUMBERTON ABC BOARD	31,285	9,953	-	19,655	12,047	41,655	
97818	LUMBERTON AIRPORT COMMISSION	22,851	7,270	-	14,356	3,251	24,877	
97821	TOWN OF FAIRMONT	190,626	60,645	-	119,762	48,874	229,281	

Deferred Inflows of Resources					Pension Expense		
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 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
-	4,820	-	-	4,820	1,456	1,590	3,046
-	158,851	-	9,287	168,138	47,969	(3,160)	44,809
-	63,979	-	1,029	65,008	19,320	3,125	22,445
-	3,175,048	-	-	3,175,048	958,785	130,656	1,089,441
-	962,966	-	192,259	1,155,225	290,792	(69,804)	200,988
-	35,057	-	609	35,666	10,586	5,087	15,673
-	66,608	-	901	67,509	20,114	9,452	29,566
-	624,010	-	5,686	629,696	188,436	9,769	198,205
-	3,960,538	-	78,695	4,039,233	1,195,984	(30,282)	1,165,702
-	48,203	-	7,751	55,954	14,556	(1,093)	13,463
-	46,012	-	4,224	50,236	13,894	5,151	19,045
-	102,541	-	2,300	104,841	30,965	2,345	33,310
-	35,714	-	2,719	38,433	10,785	2,375	13,160
-	6,474,328	-	-	6,474,328	1,955,086	206,520	2,161,606
-	136,721	-	-	136,721	41,286	10,444	51,730
-	669,803	-	49,866	719,669	202,264	(11,474)	190,790
-	332,163	-	-	332,163	100,305	26,302	126,607
-	1,561,998	-	85,766	1,647,764	471,685	(31,680)	440,005
-	1,211,650	-	25,426	1,237,076	365,888	10,577	376,465
-	359,770	-	17,656	377,426	108,642	35,289	143,931
-	76,906	-	2,476	79,382	23,224	2,907	26,131
-	17,967	-	-	17,967	5,425	5,467	10,892
-	27,607	-	5,325	32,932	8,337	6,601	14,938
-	5,287,656	-	97,550	5,385,206	1,596,741	(34,198)	1,562,543
-	101,665	-	-	101,665	30,700	28,357	59,057
-	42,945	-	-	42,945	12,968	12,275	25,243
-	1,888,245	-	52,274	1,940,519	570,203	(26,059)	544,144
-	15,656,791	-	154,470	15,811,261	4,727,961	65,295	4,793,256
-	110,429	-	2,369	112,798	33,347	6,569	39,916
-	508,542	-	6,893	515,435	153,567	1,710	155,277
-	214,504	-	-	214,504	64,775	12,918	77,693
-	83,479	-	-	83,479	25,209	5,076	30,285
-	12,777,096	-	1,227,889	14,004,985	3,858,365	(500,900)	3,357,465
-	9,082,113	-	361,871	9,443,984	2,742,572	(80,902)	2,661,670
-	693,467	-	-	693,467	209,410	49,417	258,827
-	961,432	-	25,462	986,894	290,329	(6,869)	283,460
-	77,344	-	2,934	80,278	23,356	12,750	36,106
-	205,739	-	3,554	209,293	62,128	4,958	67,086
-	116,783	-	28,466	145,249	35,266	(14,377)	20,889
-	1,452,665	-	199,050	1,651,715	438,669	(48,296)	390,373
-	1,165,418	-	121,988	1,287,406	351,927	(45,899)	306,028
-	-	-	5,607	5,607	-	(7,626)	(7,626)
-	44,040	-	-	44,040	13,299	8,046	21,345
-	4,601	-	4,249	8,850	1,389	(1,472)	(83)
-	2,777,811	-	819	2,778,630	838,830	89,470	928,300
-	523,222	-	6,874	530,096	158,000	26,117	184,117
-	-	-	-	-	-	359	359
-	286,589	-	12,324	298,913	86,543	(279)	86,264
-	13,146	-	9,271	22,417	3,970	161	4,131
-	179,666	-	13,631	193,297	54,255	9,870	64,125
-	11,753,001	-	75,537	11,828,538	3,549,114	17,696	3,566,810
-	56,091	-	-	56,091	16,938	12,603	29,541
-	5,278,673	-	44,930	5,323,603	1,594,028	(5,172)	1,588,856
-	217,133	-	4,921	222,054	65,569	15,243	80,812
-	904,903	-	82,092	986,995	273,258	(49,912)	223,346
-	58,282	-	1,052	59,334	17,600	190	17,790
-	7,669	-	2,537	10,206	2,316	(896)	1,420
-	434,704	-	33,204	467,908	131,270	(10,472)	120,798
-	-	-	1,964	1,964	-	(302)	(302)
-	170,464	-	2,073	172,537	51,476	19,808	71,284
-	1,070,984	-	102,783	1,173,767	323,411	(43,114)	280,297
-	103,856	-	7,233	111,089	31,362	2,423	33,785
-	5,380,995	-	83,430	5,464,425	1,624,927	(5,363)	1,619,564
-	64,198	-	3,333	67,531	19,386	(975)	18,411
-	1,783,951	-	38,275	1,822,226	538,709	(17,116)	521,593
-	134,092	-	344	134,436	40,492	2,105	42,597
-	35,933	-	38	35,971	10,851	6,215	17,066
-	1,049,293	-	148,325	1,197,618	316,860	(59,191)	257,669
-	45,355	-	177	45,532	13,696	3,083	16,779
-	70,771	-	7,014	77,785	21,371	(108)	21,263
-	13,357,067	-	223,342	13,580,409	4,033,502	(24,543)	4,008,959
-	348,815	-	27,900	376,715	105,333	(10,767)	94,566
-	172,216	-	4,459	176,675	52,005	3,282	55,287
-	176,160	-	12,149	188,309	53,196	(2,392)	50,804
-	4,952,645	-	176,018	5,128,663	1,495,576	(74,667)	1,420,909
-	44,697	-	-	44,697	13,497	9,021	22,518
-	32,647	-	4,694	37,341	9,858	(998)	8,860
-	272,347	-	18,224	290,571	82,242	11,903	94,145

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

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	
97823	FAIRMONT HOUSING AUTHORITY	29,138	9,270	-	18,306	8,397	35,973	
97831	TOWN OF ST PAULS	298,591	94,993	-	187,592	43,343	325,928	
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	21,010	6,684	-	13,200	8,270	28,154	
97840	TOWN OF MAXTON	209,796	66,744	-	131,805	98,229	297,178	
97841	TOWN OF PARKTON	20,704	6,587	-	13,007	1,883	21,477	
97847	MAXTON ABC BOARD	3,221	1,025	-	2,023	4,105	7,153	
97851	TOWN OF PEMBROKE	400,575	127,437	-	251,664	-	379,101	
97853	PEMBROKE HOUSING AUTHORITY	130,816	41,617	-	82,186	10,004	133,807	
97861	TOWN OF ROWLAND	80,360	25,566	-	50,487	26,180	102,233	
97871	TOWN OF RED SPRINGS	480,629	152,905	-	301,958	286,619	741,482	
97877	RED SPRINGS ABC BOARD	14,569	4,635	-	9,153	6,307	20,095	
97901	ROCKINGHAM COUNTY	5,729,668	1,822,813	-	3,599,695	-	5,422,508	
97911	CITY OF REIDSVILLE	1,726,522	549,269	-	1,084,697	28,129	1,662,095	
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	52,756	16,783	-	33,144	36,021	85,948	
97917	REIDSVILLE ABC BOARD	34,506	10,978	-	21,679	18,557	51,214	
97921	TOWN OF MAYODAN	328,190	104,409	-	206,187	8,144	318,740	
97931	TOWN OF STONEVILLE	106,585	33,908	-	66,963	8,373	109,244	
97941	TOWN OF MADISON	322,975	102,750	-	202,911	19,946	325,607	
97947	MADISON ABC BOARD	24,998	7,953	-	15,705	13,211	36,869	
97948	MADISON-MAYODAN RECREATION COMMISSION	40,487	12,880	-	25,436	2,061	40,377	
97951	CITY OF EDEN	1,746,459	555,611	-	1,097,222	55,381	1,708,214	
97957	EDEN ABC BOARD	18,096	5,757	-	11,369	8,895	26,021	
98001	ROWAN COUNTY	8,583,844	2,730,829	-	5,392,846	429,566	8,553,241	
98002	ROWAN CONVENTION & VISITORS BUREAU	8,588	2,732	-	5,396	1,322	9,450	
98003	ROWAN COUNTY HOUSING AUTHORITY	125,755	40,007	-	79,006	70,174	189,187	
98004	ROWAN COUNTY ABC BOARD	266,846	84,893	-	167,647	154,724	407,264	
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	10,582	3,366	-	6,648	308	10,322	
98011	CITY OF SALISBURY	5,005,351	1,592,382	-	3,144,639	37,606	4,774,627	
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	201,054	63,963	-	126,314	51,758	242,035	
98021	TOWN OF EAST SPENCER	58,890	18,735	-	36,998	14,383	70,116	
98023	EAST SPENCER HOUSING AUTHORITY	9,815	3,123	-	6,166	2,057	11,346	
98031	TOWN OF SPENCER	239,701	76,258	-	160,593	44,807	271,658	
98041	TOWN OF CHINA GROVE	370,210	117,777	-	232,586	33,567	383,930	
98051	TOWN OF LANDIS	383,246	121,924	-	240,776	39,343	402,043	
98061	TOWN OF GRANITE QUARRY	190,319	60,547	-	119,569	2,885	183,001	
98071	TOWN OF ROCKWELL	102,137	32,494	-	64,168	48,484	145,146	
98081	TOWN OF FAITH	21,777	6,928	-	13,682	226	20,836	
98091	TOWN OF CLEVELAND	73,613	23,419	-	46,248	8,378	78,045	
98101	RUTHERFORD COUNTY	4,169,387	1,326,432	-	2,619,440	87,790	4,033,662	
98102	BROAD RIVER WATER AUTHORITY	226,359	72,013	-	142,211	4,399	218,623	
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	763,424	242,873	-	479,625	13,032	735,530	
98107	FOREST CITY ABC BOARD 168	37,880	12,051	-	23,798	37,936	73,785	
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	256,877	81,722	-	161,385	58,635	301,742	
98111	TOWN OF FOREST CITY	1,524,394	484,965	-	957,709	-	1,442,674	
98113	FOREST CITY HOUSING AUTHORITY	50,762	16,149	-	31,892	16,859	64,900	
98121	TOWN OF SPINDALE	317,454	100,994	-	199,442	11,081	311,517	
98131	TOWN OF LAKE LURE	412,231	131,145	-	258,986	35,291	425,422	
98141	TOWN OF RUTHERFORDTON	435,541	138,561	-	273,631	-	412,192	
98147	TOWN OF RUTHERFORDTON ABC BRD	17,330	5,513	-	10,887	11,846	28,246	
98161	TOWN OF ELLENBORO	8,588	2,732	-	5,396	4,414	12,542	
98201	SAMPSON COUNTY	4,569,349	1,453,674	-	2,870,718	49,114	4,373,506	
98205	J C HOLIDAY MEMORIAL LIBRARY	60,884	19,369	-	38,251	22,487	80,107	
98211	CITY OF CLINTON	1,305,550	415,342	-	820,219	12,610	1,248,171	
98218	CLINTON ABC BOARD	29,292	9,319	-	18,403	3,657	31,379	
98221	TOWN OF SALEMBO	37,420	11,905	-	23,509	3,293	38,707	
98231	TOWN OF NEWTON GROVE	66,098	21,028	-	41,526	21,552	84,106	
98237	ROSEBORO ABC BOARD	9,968	3,171	-	6,263	1,329	10,763	
98241	TOWN OF GARLAND	9,202	2,927	-	5,781	3,151	11,859	
98251	TOWN OF TURKEY	3,987	1,269	-	2,505	3,256	7,030	
98261	TOWN OF ROSEBORO	53,369	16,979	-	33,529	3,154	53,662	
98271	TOWN OF ATRYVILLE	12,269	3,903	-	7,708	3,533	15,144	
98301	SCOTLAND COUNTY	2,906,318	924,604	-	1,825,910	212,385	2,962,899	
98304	SCOTLAND COUNTY ABC BOARD	33,279	10,587	-	20,908	11,123	42,618	
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	37,113	11,807	-	23,316	31,082	66,205	
98311	CITY OF LAURINBURG	1,518,873	483,208	-	954,240	-	1,437,448	
98313	LAURINBURG HOUSING AUTHORITY	296,291	94,261	-	186,146	216,464	496,871	
98321	TOWN OF WAGRAM	19,323	6,147	-	12,140	262	18,549	
98331	TOWN OF GIBSON	9,355	2,976	-	5,877	10,528	19,381	
98401	STANLY COUNTY	4,443,288	1,413,569	-	2,791,520	170,675	4,375,764	
98404	LOCUST ABC BOARD	34,199	10,880	-	21,486	13,723	46,089	
98411	CITY OF ALBEMARLE	2,755,259	876,547	-	1,731,006	-	2,607,553	
98414	VILLAGE OF MISENHEIMER	60,884	19,369	-	38,251	12,382	70,002	
98417	ALBEMARLE ABC BOARD	32,819	10,441	-	20,619	12,921	43,981	
98421	TOWN OF NORWOOD	161,488	51,375	-	101,455	4,722	157,552	
98427	NORWOOD ABC BOARD	-	927	-	-	2,447	5,205	
98431	CITY OF LOCUST	397,048	126,315	-	249,448	58,864	434,627	
98441	TOWN OF OAKBORO	190,933	60,743	-	119,955	13,317	194,015	
98451	TOWN OF BADIN	76,373	24,297	-	47,982	33,541	105,820	

Deferred Inflows of Resources					Pension Expense		
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 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
-	41,630	-	525	42,155	12,571	3,586	16,157
-	426,597	-	826	427,423	128,822	22,850	151,672
-	30,017	-	1,602	31,619	9,064	2,748	11,812
-	299,735	-	-	299,735	90,513	53,750	144,263
-	29,579	-	16	29,595	8,932	629	9,561
-	4,601	-	-	4,601	1,389	2,067	3,456
-	572,302	-	41,328	613,630	172,821	(23,632)	149,189
-	186,896	-	13,719	200,615	56,438	(3,730)	52,708
-	114,811	-	3,133	117,944	34,670	6,085	40,755
-	686,674	-	21,720	708,394	207,359	138,740	346,099
-	20,815	-	-	20,815	6,286	3,253	9,539
-	8,185,974	-	364,576	8,550,550	2,471,961	(154,685)	2,317,276
-	2,466,682	-	99,632	2,566,314	744,877	(20,916)	723,961
-	75,372	-	-	75,372	22,760	15,792	38,552
-	49,299	-	-	49,299	14,887	8,282	23,169
-	468,884	-	6,570	475,454	141,591	1,656	143,247
-	152,278	-	14,765	167,043	45,984	353	46,337
-	461,435	-	23,188	484,623	139,342	1,411	140,753
-	35,714	-	-	35,714	10,785	6,634	17,419
-	57,844	-	2,764	60,608	17,467	(1,898)	15,569
-	2,495,165	-	25	2,495,190	753,478	26,113	779,591
-	25,854	-	-	25,854	7,807	4,820	12,627
-	12,263,734	-	27,394	12,291,128	3,703,343	202,884	3,906,227
-	12,270	-	491	12,761	3,705	745	4,450
-	179,666	-	-	179,666	54,255	37,184	91,439
-	381,242	-	-	381,242	115,126	66,809	181,935
-	15,118	-	614	15,732	4,565	(227)	4,338
-	7,151,142	-	530,665	7,681,807	2,159,467	(171,321)	1,988,146
-	287,246	-	20,611	307,857	86,741	40,500	127,241
-	84,136	-	7,039	91,175	25,407	(1,145)	24,262
-	14,023	-	14,362	28,385	4,235	(4,244)	(9)
-	342,461	-	28,858	371,319	103,415	535	103,950
-	528,919	-	20,971	549,890	159,720	5,537	165,257
-	547,543	-	48,517	596,060	165,344	(11,489)	153,855
-	271,909	-	19,645	291,554	82,110	(4,070)	78,040
-	145,924	-	-	145,924	44,065	23,577	67,642
-	31,113	-	1,561	32,674	9,395	(1,199)	8,196
-	105,170	-	14,565	119,735	31,759	(2,926)	28,833
-	5,956,802	-	167,987	6,124,789	1,798,806	(46,421)	1,752,385
-	323,399	-	9,361	332,760	97,658	(3,934)	93,724
-	1,090,704	-	35,557	1,126,261	329,365	(9,583)	319,782
-	54,119	-	-	54,119	16,343	14,873	31,216
-	367,001	-	1,452	368,453	110,825	23,413	134,238
-	2,177,902	-	98,865	2,276,767	657,672	(56,411)	601,261
-	72,524	-	104	72,628	21,900	7,700	29,600
-	453,547	-	9,777	463,324	136,960	(5,616)	131,344
-	588,954	-	2,707	591,661	177,849	5,805	183,654
-	622,258	-	36,738	658,996	187,906	(14,869)	173,037
-	24,759	-	-	24,759	7,477	6,041	13,518
-	12,270	-	-	12,270	3,705	2,322	6,027
-	6,528,228	-	543,931	7,072,159	1,971,362	(172,803)	1,798,559
-	86,985	-	11,482	98,467	26,267	1,146	27,413
-	1,865,239	-	125,159	1,990,398	563,256	(60,745)	502,511
-	41,849	-	268	42,117	12,637	2,118	14,755
-	53,462	-	6,306	59,768	16,144	(270)	15,874
-	94,434	-	1,461	95,895	28,517	6,348	34,865
-	14,242	-	79	14,321	4,301	1,483	5,784
-	13,146	-	11,359	24,505	3,970	(4,003)	(33)
-	5,697	-	-	5,697	1,720	1,545	3,265
-	76,248	-	810	77,058	23,025	2,530	25,555
-	17,528	-	-	17,528	5,293	1,876	7,169
-	4,152,255	-	-	4,152,255	1,253,878	91,418	1,345,296
-	47,546	-	-	47,546	14,358	5,127	19,485
-	53,023	-	-	53,023	16,012	12,474	28,486
-	2,170,014	-	180,599	2,350,613	655,290	(97,887)	557,403
-	423,310	-	-	423,310	127,829	132,135	259,964
-	27,607	-	2,411	30,018	8,337	(1,098)	7,239
-	13,365	-	4,410	17,775	4,036	1,900	5,936
-	6,348,123	-	-	6,348,123	1,916,975	121,525	2,038,500
-	48,860	-	168	49,028	14,755	7,071	21,826
-	3,936,437	-	189,450	4,125,887	1,188,706	(112,882)	1,075,824
-	86,985	-	5,874	92,859	26,267	880	27,147
-	46,888	-	-	46,888	14,159	5,918	20,077
-	230,717	-	11,591	242,308	69,671	(3,692)	65,979
-	4,163	-	-	4,163	1,257	1,431	2,688
-	567,262	-	7,168	574,430	171,299	11,818	183,117
-	272,785	-	5,779	278,564	82,374	3,567	85,941
-	109,114	-	10,729	119,843	32,950	5,502	38,452

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

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
98471	TOWN OF NEW LONDON	12,882	4,098	-	8,093	4,578	16,769
98481	TOWN OF STANFIELD	107,658	34,250	-	67,637	16,074	117,961
98501	STOKES COUNTY	3,244,782	1,032,282	-	2,038,552	704,777	3,775,611
98511	TOWN OF WALNUT COVE	76,066	24,199	-	47,789	14,357	86,345
98517	WALNUT COVE ABC BOARD	24,538	7,806	-	15,416	23,468	46,690
98521	CITY OF KING	992,850	315,861	-	623,763	18,256	957,880
98601	SURRY COUNTY	5,373,260	1,709,427	-	3,375,780	39,162	5,124,369
98604	YADKIN VALLEY ABC BOARD	23,157	7,367	-	14,549	7,011	28,927
98607	PILOT MOUNTAIN ABC BOARD	8,281	2,635	-	5,203	2,151	9,989
98608	YADKIN VALLEY SEWER AUTHORITY	108,278	33,811	-	66,770	28,263	128,844
98611	TOWN OF PILOT MOUNTAIN	168,696	53,668	-	105,984	13,774	173,426
98621	TOWN OF DOBSON	215,470	68,549	-	135,370	7,526	211,445
98627	DOBSON ABC BOARD	15,643	4,976	-	9,828	4,830	19,634
98631	CITY OF MOUNT AIRY	1,309,691	416,660	-	822,820	4,747	1,244,227
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	32,666	10,392	-	20,522	15,996	46,910
98641	TOWN OF ELKIN	478,335	151,539	-	299,260	54,083	504,882
98701	SWAIN COUNTY	1,618,557	514,921	-	1,016,867	154,046	1,685,834
98711	TOWN OF BRYSON CITY	252,123	80,209	-	158,398	26,882	265,489
98717	BRYSON CITY ABC BOARD	17,790	5,660	-	11,176	743	17,579
98801	TRANSYLVANIA COUNTY	3,693,973	1,175,185	-	2,320,758	462,048	3,957,991
98811	CITY OF BREVARD	862,341	274,342	-	541,770	30,523	846,635
98817	BREVARD ABC BOARD	24,538	7,806	-	15,416	6,613	29,835
98901	TYRRELL COUNTY	423,426	134,707	-	266,020	16,952	417,679
98904	TYRRELL COUNTY ABC BOARD	4,447	1,415	-	2,794	151	4,360
98911	TOWN OF COLUMBIA	34,506	10,978	-	21,679	16,257	48,914
99001	UNION COUNTY	14,644,922	4,659,076	-	9,200,751	1,067,606	14,927,433
99011	CITY OF MONROE	5,950,506	1,893,070	-	3,738,438	121,028	5,752,536
99013	CITY OF MONROE HOUSING AUTHORITY	115,940	36,885	-	72,840	66,351	176,076
99014	INDIAN TRAIL ABC BOARD	30,519	9,709	-	19,173	7,087	35,969
99017	MONROE ABC BOARD	74,073	23,565	-	46,537	23,981	94,083
99021	TOWN OF MARSHVILLE	199,674	63,524	-	125,446	1,846	190,816
99022	TOWN OF MINERAL SPRINGS	11,962	3,806	-	7,515	13,035	24,356
99031	TOWN OF WINGATE	144,771	46,057	-	90,953	425	137,435
99041	TOWN OF WAXHAW	992,850	315,861	-	623,763	7,089	946,713
99047	WAXHAW ABC BOARD	30,365	9,660	-	19,077	19,876	48,613
99051	TOWN OF INDIAN TRAIL	519,122	165,151	-	326,141	5,901	497,193
99061	TOWN OF UNIONVILLE	8,281	2,635	-	5,203	3,595	11,433
99071	TOWN OF WEDDINGTON	38,033	12,100	-	23,895	7,762	43,757
99081	VILLAGE OF MARVIN	77,753	24,736	-	48,489	26,198	99,783
99091	VILLAGE OF WESLEY CHAPEL	11,349	3,610	-	7,130	14,273	25,013
99101	VANCE COUNTY	2,804,794	892,306	-	1,762,127	-	2,654,433
99104	VANCE COUNTY ABC BOARD	55,516	17,662	-	34,878	32,904	85,444
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	180,964	57,571	-	113,692	6,418	177,681
99110	KERR AREA TRANSPORTATION AUTHORITY	309,786	98,554	-	194,625	130,063	423,242
99111	CITY OF HENDERSON	1,974,965	628,307	-	1,240,782	42,695	1,911,784
99201	WAKE COUNTY	56,939,046	18,114,357	-	35,772,264	3,395,055	57,281,676
99202	TOWN OF HOLLY SPRINGS	4,677,468	1,488,071	-	2,938,645	107,465	4,534,181
99203	TOWN OF ROLESVILLE	568,657	180,910	-	357,262	39,460	577,632
99204	WAKE COUNTY ABC BOARD	1,711,800	544,585	-	1,075,448	446,881	2,066,914
99206	TOWN OF MORRISVILLE	3,062,591	974,320	-	1,924,090	548,582	3,446,992
99207	WAKE COUNTY HOUSING AUTHORITY	217,771	69,281	-	136,816	232,229	438,326
99208	BAYLEAF FIRE DEPARTMENT	456,552	145,245	-	286,831	27,596	459,672
99210	ELECTRICITIES OF NORTH CAROLINA	2,934,383	933,533	-	1,843,542	309,799	3,086,874
99211	CITY OF RALEIGH	56,023,029	17,822,939	-	35,196,771	162,508	53,182,218
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	108,579	34,543	-	68,215	9,366	112,124
99213	CITY OF RALEIGH HOUSING AUTHORITY	1,036,711	329,815	-	651,319	45,702	1,026,836
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	5,719,853	1,819,691	-	3,593,529	467,163	5,880,383
99221	TOWN OF CARY	18,596,845	5,916,325	-	11,683,569	-	17,599,894
99222	CENTENNIAL AUTHORITY	50,762	16,149	-	31,892	88	48,129
99231	TOWN OF WENDELL	693,032	220,478	-	435,401	131,732	787,611
99241	TOWN OF ZEBULON	840,411	267,365	-	527,993	7,876	803,234
99251	TOWN OF GARNER	2,528,746	804,485	-	1,588,699	26,927	2,420,111
99252	GARNER FIRE DEPARTMENT	980,428	311,909	-	615,959	-	927,868
99261	TOWN OF FUQUAY-VARINA	3,513,775	1,117,858	-	2,207,548	942	3,326,348
99271	TOWN OF APEX	7,784,840	2,476,637	-	4,890,868	845,378	8,212,883
99281	TOWN OF WAKE FOREST	5,240,604	1,667,225	-	3,292,438	1,322,209	6,281,872
99291	TOWN OF KNIGHTDALE	1,478,847	470,474	-	929,093	186,849	1,586,416
99301	WARREN COUNTY	2,213,592	704,223	-	1,390,701	-	2,094,924
99304	WARREN COUNTY ABC BOARD	10,275	3,269	-	6,455	9,444	19,168
99311	TOWN OF NORLINA	87,108	27,712	-	54,712	1,590	84,028
99321	TOWN OF WARRENTON	156,887	49,911	-	98,565	87,435	235,911
99401	WASHINGTON COUNTY	1,131,947	360,113	-	711,152	4,055	1,075,320
99404	WASHINGTON COUNTY ABC BOARD	11,349	3,610	-	7,130	2,500	13,240
99405	PETTIGREW REGIONAL LIBRARY	80,821	25,712	-	50,776	11,857	88,345
99411	TOWN OF PLYMOUTH	251,510	80,014	-	158,012	9,023	247,049
99413	PLYMOUTH HOUSING AUTHORITY	57,203	18,198	-	35,938	31,136	85,272
99421	TOWN OF ROPER	18,863	6,001	-	11,851	2,257	20,109
99431	TOWN OF CRESWELL	27,758	8,831	-	17,439	2,923	29,193

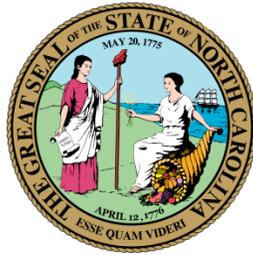
Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred 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
-	18,405	-	-	18,405	5,558	2,579	8,137
-	153,812	-	4,457	158,269	46,447	2,426	48,873
-	4,635,819	-	-	4,635,819	1,399,902	288,864	1,688,766
-	108,676	-	3,889	112,565	32,817	3,668	36,485
-	35,057	-	654	35,711	10,586	8,174	18,760
-	1,418,484	-	49,392	1,467,876	428,347	(4,723)	423,624
-	7,676,775	-	231,949	7,908,724	2,318,195	(89,244)	2,228,951
-	33,085	-	-	33,085	9,991	3,043	13,034
-	11,832	-	380	12,212	3,573	836	4,409
-	151,840	-	252	152,092	45,852	12,799	58,651
-	241,015	-	8,633	249,648	72,781	6,348	79,129
-	307,842	-	4,532	312,374	92,961	706	93,667
-	22,349	-	847	23,196	6,749	855	7,604
-	1,871,155	-	196,949	2,068,104	565,042	(75,223)	489,819
-	46,669	-	-	46,669	14,093	9,116	23,209
-	680,540	-	3,318	683,858	205,506	19,985	225,491
-	2,312,432	-	48,658	2,361,090	698,297	18,852	717,149
-	360,208	-	28,512	388,720	108,774	(10,056)	98,718
-	25,416	-	10,651	36,067	7,675	(3,940)	3,735
-	5,277,577	-	19,021	5,296,598	1,593,697	192,934	1,786,631
-	1,232,026	-	125,128	1,357,154	372,041	(30,697)	341,344
-	35,057	-	2,629	37,686	10,586	1,966	12,552
-	604,948	-	8,596	613,544	182,679	3,477	186,156
-	6,354	-	2,324	8,678	1,919	(1,008)	911
-	49,299	-	579	49,878	14,887	8,316	23,203
-	20,923,194	-	-	20,923,194	6,318,284	483,969	6,802,253
-	8,501,485	-	-	8,501,485	2,567,237	40,965	2,608,202
-	165,643	-	359	166,002	50,020	21,963	71,983
-	43,602	-	637	44,239	13,167	3,176	16,343
-	105,828	-	9,769	115,597	31,957	3,839	35,796
-	285,274	-	11,092	296,366	86,146	(4,181)	81,965
-	17,090	-	-	17,090	5,161	6,970	12,131
-	206,835	-	27,844	234,679	62,459	(19,154)	43,305
-	1,418,484	-	39,287	1,457,771	428,347	(10,244)	418,103
-	43,383	-	-	43,383	13,101	8,927	22,028
-	741,670	-	54,669	796,339	223,966	(19,218)	204,748
-	11,832	-	-	11,832	3,573	2,655	6,228
-	54,338	-	1,620	55,958	16,409	1,938	18,347
-	111,086	-	-	111,086	33,545	8,675	42,220
-	16,214	-	10,908	27,122	4,896	4,351	9,247
-	4,007,208	-	348,695	4,355,903	1,210,077	(150,299)	1,059,778
-	79,316	-	-	79,316	23,951	15,306	39,257
-	258,544	-	6,715	265,259	78,074	(802)	77,272
-	442,592	-	-	442,592	133,652	67,694	201,346
-	2,821,632	-	222,639	3,044,271	852,063	(66,128)	785,935
-	81,348,792	-	-	81,348,792	24,565,312	1,458,986	26,024,298
-	6,682,696	-	26,319	6,709,015	2,018,008	10,597	2,028,605
-	812,441	-	32,095	844,536	245,337	2,076	247,413
-	2,445,648	-	-	2,445,648	738,525	181,768	920,293
-	4,375,523	-	50,456	4,425,979	1,321,299	332,412	1,653,711
-	311,129	-	391	311,520	93,953	122,958	216,911
-	652,275	-	81,427	733,702	196,971	(8,076)	188,895
-	4,192,351	-	-	4,192,351	1,265,986	163,601	1,429,587
-	80,040,079	-	3,671,899	83,711,978	24,170,113	(1,494,270)	22,675,843
-	155,126	-	40,804	195,930	46,844	(10,781)	36,063
-	1,481,148	-	32,768	1,513,916	447,270	(5,069)	442,201
-	8,171,952	-	102,868	8,274,820	2,467,726	234,194	2,701,920
-	26,569,305	-	542,584	27,111,889	8,023,269	(301,762)	7,721,507
-	72,524	-	3,935	76,459	21,900	(2,941)	18,959
-	990,135	-	7,141	997,276	298,996	42,307	341,303
-	1,200,694	-	79,996	1,280,690	362,580	(32,033)	330,547
-	3,612,819	-	3,921	3,616,740	1,090,981	491	1,091,472
-	1,400,737	-	150,142	1,550,879	422,988	(81,242)	341,746
-	5,020,129	-	140,207	5,160,336	1,515,954	(63,570)	1,452,384
-	11,122,198	-	42,184	11,164,382	3,358,627	306,674	3,665,301
-	7,487,249	-	24	7,487,273	2,260,963	441,943	2,702,906
-	2,112,828	-	49,146	2,161,974	638,021	25,932	663,953
-	3,162,559	-	236,785	3,399,344	955,014	(122,147)	832,867
-	14,680	-	-	14,680	4,433	4,749	9,182
-	124,452	-	6,976	131,428	37,581	(2,744)	34,837
-	224,144	-	-	224,144	67,686	47,975	115,661
-	1,617,213	-	37,571	1,654,784	488,358	(26,994)	461,364
-	16,214	-	-	16,214	4,896	1,332	6,228
-	115,468	-	3,472	118,940	34,869	7,625	42,494
-	359,332	-	10,636	369,968	108,509	8,720	117,229
-	81,726	-	853	82,579	24,679	14,071	38,750
-	26,950	-	2,468	29,418	8,138	(786)	7,352
-	39,858	-	6,182	45,840	11,976	(1,866)	10,110

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2021**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
99501	WATAUGA COUNTY	2,553,131	812,243	-	1,604,018	145,191	2,561,452
99502	REGION D COUNCIL OF GOVERNMENTS	234,640	74,647	-	147,414	6,342	228,403
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	32,359	10,295	-	20,330	1,144	31,769
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	33,279	10,587	-	20,908	3,426	34,921
99511	TOWN OF BOONE	2,003,183	637,285	-	1,258,511	-	1,895,796
99521	TOWN OF BLOWING ROCK	797,623	253,753	-	501,111	15,203	770,067
99527	BLOWING ROCK ABC BOARD	15,949	5,074	-	10,020	3,932	19,026
99531	TOWN OF SEVEN DEVILS	134,650	42,837	-	84,594	47,206	174,637
99601	WAYNE COUNTY	7,795,575	2,480,053	-	4,897,612	1,339	7,379,004
99602	FORK TOWNSHIP SANITARY DISTRICT	94,470	30,054	-	59,351	-	89,405
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	246,602	78,453	-	154,929	47,575	280,957
99604	WAYNE COUNTY ABC BOARD	175,137	55,717	-	110,031	39,664	205,412
99609	SOUTHERN WAYNE SANITARY DISTRICT	46,928	14,929	-	29,483	3,706	48,118
99610	EASTERN WAYNE SANITARY DISTRICT	270,680	86,113	-	170,056	28,484	284,653
99611	CITY OF GOLDSBORO	4,776,385	1,519,540	-	3,000,790	8,608	4,528,938
99613	HOUSING AUTHORITY OF GOLDSBORO	538,292	171,250	-	338,185	90,618	600,053
99621	TOWN OF MOUNT OLIVE	511,761	162,810	-	321,517	13,211	497,538
99623	MOUNT OLIVE HOUSING AUTHORITY	25,151	8,001	-	15,801	5,453	29,255
99631	TOWN OF FREMONT	131,429	41,812	-	82,571	13,729	138,112
99651	TOWN OF PIKEVILLE	82,354	26,200	-	51,739	3,823	81,762
99661	VILLAGE OF WALNUT CREEK	52,449	16,686	-	32,951	33,131	82,768
99701	WILKES COUNTY	4,649,556	1,479,191	-	2,921,109	34,492	4,434,792
99705	APPALACHIAN REGIONAL LIBRARY	263,165	83,722	-	165,335	53,466	302,523
99711	TOWN OF NORTH WILKESBORO	607,457	193,254	-	381,638	6,638	581,530
99717	TOWN OF NORTH WILKESBORO ABC BOARD	27,451	8,733	-	17,246	4,179	30,158
99721	TOWN OF WILKESBORO	899,914	286,295	-	565,376	12,086	863,757
99727	WILKESBORO ABC BOARD	28,218	8,977	-	17,728	30,422	57,127
99801	WILSON COUNTY	7,148,244	2,274,113	-	4,490,923	-	6,765,036
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	16,716	5,318	-	10,502	2,678	18,498
99804	WILSON COUNTY ABC BOARD	135,417	43,081	-	85,076	49,377	177,534
99811	CITY OF WILSON	9,512,589	3,026,296	-	5,976,336	-	9,002,632
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	27,145	8,636	-	17,054	28,290	53,980
99818	CITY OF WILSON CEMETERY COMMISSION	37,726	12,002	-	23,702	5,832	41,536
99821	TOWN OF STANTONSBURG	167,009	53,131	-	104,924	38,928	196,983
99831	TOWN OF BLACK CREEK	51,375	16,344	-	32,277	5,512	54,133
99841	TOWN OF LUCAMA	84,501	26,883	-	53,088	37,765	117,736
99851	TOWN OF ELM CITY	11,655	3,708	-	7,323	-	11,031
99901	YADKIN COUNTY	2,261,901	719,592	-	1,421,051	-	2,140,643
99911	TOWN OF YADKINVILLE	375,731	119,534	-	236,055	52,183	407,772
99921	TOWN OF JONESVILLE	215,930	68,695	-	135,659	14,572	218,926
99931	TOWN OF EAST BEND	42,021	13,368	-	26,400	8,343	48,111
99941	TOWN OF BOONVILLE	84,654	26,932	-	53,185	-	80,117
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	689,965	219,503	-	433,474	25,150	678,127
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	1,530,529	486,916	-	961,563	198,824	1,647,303
Total for All Employers		\$ 1,533,595,994	\$ 487,891,992	\$ -	\$ 963,490,006	\$ 64,371,252	\$ 1,515,753,250

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	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 Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	3,647,657	-	-	3,647,657	1,101,502	55,072	1,156,574
-	335,230	-	6,487	341,717	101,231	1,540	102,771
-	46,231	-	715	46,946	13,961	1	13,962
-	47,546	-	3,459	51,005	14,358	(1,245)	13,113
-	2,861,947	-	159,068	3,021,015	864,237	(83,936)	780,301
-	1,139,564	-	38,976	1,178,540	344,120	(10,561)	333,559
-	22,787	-	-	22,787	6,881	1,612	8,493
-	192,374	-	-	192,374	58,092	29,397	87,489
-	11,137,535	-	1,014,574	12,152,109	3,363,259	(377,463)	2,985,796
-	134,969	-	7,258	142,227	40,757	(1,531)	39,226
-	352,321	-	5,500	357,821	106,392	21,929	128,321
-	250,218	-	-	250,218	75,560	19,409	94,969
-	67,046	-	244	67,290	20,246	1,840	22,086
-	386,720	-	6,142	392,862	116,780	5,848	122,628
-	6,824,019	-	304,419	7,128,438	2,060,684	(99,616)	1,961,068
-	769,058	-	18,970	788,028	232,236	77,265	309,501
-	731,153	-	24,754	755,907	220,790	(1,869)	218,921
-	35,933	-	10,648	46,581	10,851	(3,113)	7,738
-	187,773	-	29,909	217,682	56,703	(10,303)	46,400
-	117,659	-	25,282	142,941	35,530	(8,010)	27,520
-	74,934	-	-	74,934	22,628	21,024	43,652
-	6,642,819	-	143,942	6,786,761	2,005,966	(36,268)	1,969,698
-	375,984	-	-	375,984	113,538	23,945	137,483
-	867,874	-	51,921	919,795	262,076	(11,337)	250,739
-	39,220	-	9,068	48,288	11,843	(3,864)	7,979
-	1,285,707	-	30,872	1,316,579	388,252	(22,288)	365,964
-	40,315	-	-	40,315	12,174	24,306	36,480
-	10,212,694	-	443,192	10,655,886	3,083,980	(255,620)	2,828,360
-	23,882	-	1,408	25,290	7,212	1,772	8,984
-	193,470	-	33	193,503	58,423	19,796	78,219
-	13,590,633	-	584,168	14,174,801	4,104,033	(328,514)	3,775,519
-	38,782	-	-	38,782	11,711	13,979	25,690
-	53,900	-	40,725	94,625	16,276	(11,965)	4,311
-	238,605	-	4,240	242,845	72,053	15,058	87,111
-	73,400	-	31,650	105,050	22,165	(7,908)	14,257
-	120,727	-	6,004	126,731	36,456	13,226	49,682
-	16,652	-	7,601	24,253	5,028	(4,498)	530
-	3,231,577	-	240,688	3,472,265	975,856	(94,319)	881,537
-	536,807	-	1,739	538,546	162,102	21,746	183,848
-	308,500	-	21,646	330,146	93,159	(3,646)	89,513
-	60,035	-	-	60,035	18,129	2,684	20,813
-	120,946	-	27,499	148,445	36,523	(13,532)	22,991
-	985,752	-	53,800	1,039,552	297,673	(26,380)	271,293
-	2,186,666	-	-	2,186,666	660,319	97,779	758,098
\$	\$ 2,191,047,994	\$	\$ 64,371,095	\$ 2,255,419,089	\$ 661,642,000	\$ 106	\$ 661,642,106



NOTES TO THE SCHEDULES

NOTE 1 - PLAN DESCRIPTION

- A. Plan Administration** - The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by *North Carolina General Statute 128-27* and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2021, is 902.

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

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

LGERS plan members who are Law Enforcement Officers (LEOs) are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with partial

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

- C. Contributions** - Contribution provisions are established by *North Carolina General Statute* 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The required contribution rates for employers are set periodically and affirmed annually by the LGERS Board of Trustees. The Board establishes a funding policy from which the accrued liability rates and the normal contribution rates are developed by the consulting actuary for general employees and firefighters as well as for law enforcement officers. The sum of those two rates developed under the funding policy and the past service liability contribution rates, if applicable, is the actuarially determined contribution rate (ADC). Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2021, all employers made contributions of 10.90% of covered payroll for law enforcement officers and 10.15% for general employees and firefighters. These were different than the actuarially determined contributions. The employer contribution rate for law enforcement officers was lower than the actuarially determined contribution of 11.92%. The employer contribution rate for general employees and firefighters was lower than the actuarially determined contribution of 10.24%. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.
- D. Refunds of Contributions** - Members who have terminated service as contributing members may file an application for a refund of their contributions. By state law, refunds to members include interest (currently 4% per year) regardless of the number of years of retirement service credit or of the reason for separation from service. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to any other retirement or survivor benefit provided by LGERS.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

- A. Basis of Accounting** - Employers participating in LGERS are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental

Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB Statement No. 68). The schedule of employer allocations and schedule of pension amounts by employer provide employers with the required information for financial reporting.

There are two schedules (a schedule of employer allocations as of and for the fiscal year ended June 30, 2021 and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2021, collectively the “pension schedules”) for use by the employers in the LGERS plan. The underlying financial information used to prepare the pension schedules is based on LGERS’s financial statements. The financial statements of this plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. LGERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

- B. Components of Net Pension Liability Calculation** - The components of the calculation of the net pension liability of the defined benefit, cost-sharing plan for participating employers as of June 30, 2021, 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	\$ 34,180,463
Plan Fiduciary Net Position	<u>(32,646,867)</u>
Net Pension Liability	<u>\$ 1,533,596</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.51%
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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’s* financial statements. In addition, the net pension liability is disclosed in the State of North Carolina’s notes to the financial statements.

- C. Schedule of Employer Allocations** - The schedule of employer allocations provides information used to allocate the net pension liability among each of the employers in the plan. While GASB Statement No. 68 allows the employer’s proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer’s projected long-term contribution effort to the plan. Because contributions to the plan are based on a percentage of salary, the plan’s actuary has supplied a schedule of each employer’s present value of future salary as the basis for allocating each employer’s proportional share of collective amounts. This present value of future salary is based on the plan’s actuarial assumptions

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

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

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is four years for the years ended June 30, 2021, and 2020, and five years for the years ended June 30, 2019, 2018, and 2017. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

- E. Deferred Outflows of Resources and Deferred Inflows of Resources** - The recognition period for amortizing the deferred outflow and deferred inflow of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all members in the plan. The following table presents a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2021 (dollars in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2017	5.00	\$ 14,615	\$ -	\$ 14,615	\$ -
Differences Between Expected and Actual Experience	2018	5.00	151,466	-	75,733	75,733
Differences Between Expected and Actual Experience	2019	5.00	151,715	-	50,572	101,143
Differences Between Expected and Actual Experience	2020	4.00	133,465	-	44,489	88,976
Differences Between Expected and Actual Experience	2021	4.00	-	296,054	74,014	222,040
Changes in Assumptions	2017	5.00	27,620	-	27,620	-
Changes in Assumptions	2018	5.00	238,313	-	119,156	119,157
Changes in Assumptions	2021	4.00	-	1,125,778	281,445	844,333
T total			<u>\$ 717,194</u>	<u>\$ 1,421,832</u>	<u>\$ 687,644</u>	<u>\$ 1,451,382</u>
Deferred Inflows of Resources						
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2017-2021	5.00	(502,864)	3,352,366	658,454	2,191,048
T total			<u>\$ (502,864)</u>	<u>\$ 3,352,366</u>	<u>\$ 658,454</u>	<u>\$ 2,191,048</u>

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

Year Ending June 30:		
2022	\$	143,042
2023		(46,038)
2024		(166,196)
2025		(670,474)
2026		-
Total	\$	<u>(739,666)</u>

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2020. 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, 2021. 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.

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

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

The actuarial assumptions used in the December 31, 2020 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 outflow of resources in the column titled changes of assumptions. Certain changes of assumptions subsequent to the experience review are also reflected as deferred outflows on the schedule of pension amounts by employer.

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

NOTE 4 - COLLECTIVE PENSION EXPENSE

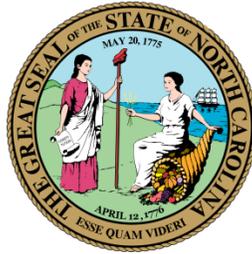
The components of collective pension expense for the year ended June 30, 2021, to be recognized in 2022, are as follows (dollars in thousands):

Service Cost	\$	876,765
Interest Cost on Total Pension Liability		2,139,954
Member Contributions		(453,112)
Projected Earnings on Plan Investments		(1,930,934)
Administrative Expense		5,295
Other		(5,516)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Differences Between Expected and Actual Experience		259,423
Difference Between Projected and Actual Earnings on Plan Investments		(658,454)
Changes in Assumptions		428,221
Collective Pension Expense	\$	<u>661,642</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, 2021. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2021-annual-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**

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, 2021, 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, 2021, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated March 28, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 28, 2022

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North Carolina Office of the State Auditor at:

919-807-7666



This audit required 185 hours at an approximate cost of \$19,610, plus actuarial costs of \$2,250.