

North Carolina Department of
State Treasurer
Raleigh, North Carolina



**Financial Audit of the Schedule of
Employer Allocations and the Schedule of
Pension Amounts by Employer**

For the Fiscal Year Ended June 30, 2024

State Auditor
Dave Boliek

*A Constitutional Office of the
State of North Carolina*





North Carolina Office of the State Auditor

Dave Boliek, State Auditor

Auditor's Transmittal

The Honorable Josh Stein, Governor
The Honorable Phil Berger, President Pro Tempore
The Honorable Destin Hall, Speaker of the House
Honorable Members of the North Carolina General Assembly
The Honorable Bradford B. Briner, State Treasurer
Department of State Treasurer

We have completed a financial audit of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund schedules of employer allocations and schedules of pension amounts by employer as of and for the year ended June 30, 2024. These schedules provide the allocation of the net pension liability and other amounts to be reported in the financial statements of each employer participating in the Pension plans.

As our report shows, for the Teachers' and State Employees' Retirement System, participant employers have future salaries with a total present value of \$138.0 billion, and the total net pension liability is \$14.8 billion. For the Local Governmental Employees' Retirement System, participant employer have future salaries with a total present value of \$71.9 billion, with a total net pension liability of \$6.7 billion.

For the Registers of Deeds' Supplemental Pension Fund, fiscal year contributions totaled \$860,436 with a total net pension asset of \$11.5 million.

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*.

Thank you for your cooperation in conducting this financial statement audit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dave Boliek", is written over a light blue horizontal line.

Dave Boliek
State Auditor

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Dave Boliek, State Auditor

Independent Auditor's Report

The Honorable Bradford B. Briner, State Treasurer
Management of the Department of State Treasurer
Raleigh, North Carolina

Report on the Schedules

Opinions

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

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

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

Other Matter

We have audited, in accordance with GAAS and GAGAS, the pension plans included in the State's *Annual Comprehensive Financial Report* as of and for the year ended June 30, 2024, and our report thereon, dated December 19, 2024, 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 April 28, 2025 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 management of the Department of State Treasurer; the employers of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and Registers of Deeds' Supplemental Pension Fund; their auditors; and the North Carolina Office of the State Controller and is not intended to be and should not be used by anyone other than these specified parties.



Dave Boliek
State Auditor

Raleigh, North Carolina

April 28, 2025



Teachers' and State Employees' Retirement System

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 185,046,450	0.13412%
10400	DEPARTMENT OF JUSTICE	468,010,733	0.33920%
10500	OFFICE OF STATE AUDITOR	106,087,103	0.07689%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	729,146,399	0.52847%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,138,246,581	2.27453%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	27,808,002	0.02015%
10900	DEPARTMENT OF ADMINISTRATION	261,316,942	0.18940%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	88,272,287	0.06398%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	824,277,757	0.59742%
10940	OFFICE OF STATE CONTROLLER	115,684,532	0.08385%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	145,081,421	0.10515%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	40,974,710	0.02970%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	735,880,118	0.53335%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	82,208,248	0.05958%
11600	WILDLIFE RESOURCES COMMISSION	337,306,826	0.24447%
11900	STATE BOARD OF ELECTIONS	44,400,419	0.03218%
12100	OFFICE OF GOVERNOR	45,835,395	0.03322%
12150	OFFICE OF LIEUTENANT GOVERNOR	7,283,040	0.00528%
12160	GENERAL ASSEMBLY	279,656,668	0.20269%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	6,264,036,835	4.54005%
12510	DEPARTMENT OF COMMERCE	591,147,349	0.42845%
12600	DEPARTMENT OF INSURANCE	278,114,126	0.20157%
12700	DEPARTMENT OF LABOR	149,538,265	0.10838%
13500	DEPARTMENT OF REVENUE	604,673,858	0.43825%
13700	DEPARTMENT OF SECRETARY OF STATE	72,221,754	0.05234%
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	230,083,430	0.16676%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	24,139,586	0.01750%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	721,661,247	0.52304%
18600	STATE BOARD OF BARBER EXAMINERS	2,047,585	0.00148%
18640	NORTH CAROLINA BOARD OF OPTICIANS	286,108	0.00021%
18740	NC AUCTIONEERS LICENSING BOARD	751,083	0.00054%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	3,270,894	0.00237%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	141,225,090	0.10236%
19100	DEPARTMENT OF PUBLIC SAFETY	2,809,858,630	2.03652%
19120	DEPARTMENT OF ADULT CORRECTION	6,930,213,986	5.02288%
20100	APPALACHIAN STATE UNIVERSITY	1,112,868,236	0.80658%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	142,294,264	0.10313%
20300	EAST CAROLINA UNIVERSITY	1,883,007,879	1.36476%
20400	ELIZABETH CITY STATE UNIVERSITY	160,814,020	0.11655%
20600	FAYETTEVILLE STATE UNIVERSITY	335,616,551	0.24325%
20700	NORTH CAROLINA A&T UNIVERSITY	594,883,868	0.43116%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	442,600,618	0.32079%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	676,294,161	0.49016%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	279,799,610	0.20279%
21300	NC STATE UNIVERSITY	3,177,410,694	2.30292%
21520	UNC-CHAPEL HILL CB1260	4,782,957,973	3.46659%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	181,616,206	0.13163%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	26,466,843	0.01918%
21550	UNC HEALTH CARE SYSTEM	5,317,709,872	3.85417%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	26,778,509	0.01941%
21800	WESTERN CAROLINA UNIVERSITY	508,538,497	0.36858%
21900	WINSTON-SALEM STATE UNIVERSITY	233,668,892	0.16936%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	532,804,703	0.38617%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	170,482,715	0.12356%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	1,072,315,499	0.77719%
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	669,539,575	0.48527%
30000	YANCEY COUNTY SCHOOLS	115,115,562	0.08343%
30100	ALAMANCE COUNTY SCHOOLS	1,116,374,396	0.80912%
30102	CLOVER GARDEN CHARTER SCHOOL	35,706,678	0.02588%
30103	RIVER MILL ACADEMY CHARTER	32,190,147	0.02333%
30104	THE HAWBRIDGE SCHOOL	26,471,323	0.01919%
30105	ALAMANCE COMMUNITY COLLEGE	114,063,400	0.08267%
30200	ALEXANDER COUNTY SCHOOLS	257,796,447	0.18685%
30300	ALLEGHANY COUNTY SCHOOLS	85,861,549	0.06223%
30400	ANSON COUNTY SCHOOLS	177,936,243	0.12896%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	104,761,984	0.07593%
30500	ASHE COUNTY SCHOOLS	164,609,874	0.11931%
30600	AVERY COUNTY SCHOOLS	128,466,701	0.09311%
30700	BEAUFORT COUNTY SCHOOLS	316,129,619	0.22912%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	73,822,197	0.05350%
30800	BERTIE COUNTY SCHOOLS	99,637,249	0.07221%
30900	BLADEN COUNTY SCHOOLS	227,442,543	0.16485%
30905	BLADEN COMMUNITY COLLEGE	43,645,135	0.03163%
31000	BRUNSWICK COUNTY SCHOOLS	701,319,101	0.50830%
31005	BRUNSWICK COMMUNITY COLLEGE	69,455,651	0.05034%
31100	BUNCOMBE COUNTY SCHOOLS	1,310,840,757	0.95007%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	8,145,659	0.00590%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	24,248,301	0.01757%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	214,680,684	0.15560%
31110	ASHEVILLE CITY SCHOOLS	309,162,175	0.22407%
31200	BURKE COUNTY SCHOOLS	575,873,128	0.41738%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	60,795,463	0.04406%
31300	CABARRUS COUNTY SCHOOLS	1,728,948,342	1.25310%
31301	CAROLINA INTERNATIONAL SCHOOL	31,828,870	0.02307%
31320	KANNAPOLIS CITY SCHOOLS	285,635,772	0.20702%
31400	CALDWELL COUNTY SCHOOLS	551,906,118	0.40001%
31405	CALDWELL COMMUNITY COLLEGE	135,208,712	0.09800%
31500	CAMDEN COUNTY SCHOOLS	106,192,690	0.07697%
31600	CARTERET COUNTY SCHOOLS	436,365,369	0.31627%
31605	CARTERET COMMUNITY COLLEGE	72,264,177	0.05238%
31700	CASWELL COUNTY SCHOOLS	111,776,564	0.08101%
31800	CATAWBA COUNTY SCHOOLS	774,373,545	0.56125%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	154,441,987	0.11194%
31810	HICKORY CITY SCHOOLS	184,868,345	0.13399%
31820	NEWTON-CONOVER CITY SCHOOLS	149,335,664	0.10824%
31900	CHATHAM COUNTY SCHOOLS	504,774,250	0.36585%
32000	CHEROKEE COUNTY SCHOOLS	181,533,659	0.13157%
32005	TRI-COUNTY COMMUNITY COLLEGE	49,429,552	0.03583%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	101,934,613	0.07388%
32200	CLAY COUNTY SCHOOLS	83,980,394	0.06087%
32300	CLEVELAND COUNTY SCHOOLS	747,815,877	0.54200%
32305	CLEVELAND COMMUNITY COLLEGE	98,196,623	0.07117%
32400	COLUMBUS COUNTY SCHOOLS	280,758,558	0.20349%
32405	SOUTHEASTERN COMMUNITY COLLEGE	69,571,578	0.05042%
32410	WHITEVILLE CITY SCHOOLS	119,371,913	0.08652%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	651,522,634	0.47221%
32505	CRAVEN COMMUNITY COLLEGE	108,208,569	0.07843%
32600	CUMBERLAND COUNTY SCHOOLS	2,277,235,821	1.65049%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	402,828,781	0.29196%
32700	CURRITUCK COUNTY SCHOOLS	256,292,058	0.18575%
32800	DARE COUNTY SCHOOLS	332,774,260	0.24119%
32900	DAVIDSON COUNTY SCHOOLS	835,432,924	0.60550%
32904	DISCOVERY CHARTER	15,766,329	0.01143%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	121,744,492	0.08824%
32910	LEXINGTON CITY SCHOOLS	153,721,128	0.11141%
32915	ALAMANCE COMMUNITY SCHOOLS	21,088,899	0.01528%
32920	THOMASVILLE CITY SCHOOLS	112,511,006	0.08155%
33000	DAVIE COUNTY SCHOOLS	319,675,420	0.23169%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	4,031,999	0.00292%
33027	CORNERSTONE ACADEMY	53,581,920	0.03884%
33100	DUPLIN COUNTY SCHOOLS	448,610,267	0.32514%
33105	JAMES SPRUNT TECHNICAL COLLEGE	54,420,075	0.03944%
33200	DURHAM PUBLIC SCHOOLS	2,154,807,648	1.56176%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	38,853,659	0.02816%
33203	HEALTHY START ACADEMY	43,877,126	0.03180%
33204	VOYAGER ACADEMY	67,526,311	0.04894%
33205	DURHAM TECHNICAL INSTITUTE	191,616,445	0.13888%
33206	BEAR GRASS CHARTER SCHOOL	18,343,363	0.01329%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	71,137,027	0.05156%
33300	EDGECOMBE COUNTY SCHOOLS	306,064,827	0.22183%
33305	EDGECOMBE TECHNICAL COLLEGE	64,702,941	0.04690%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	2,985,203,418	2.16361%
33402	ARTS BASED ELEMENTARY CHARTER	27,172,931	0.01969%
33405	FORSYTH TECHNICAL INSTITUTE	283,361,785	0.20537%
33500	FRANKLIN COUNTY SCHOOLS	412,281,708	0.29881%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	17,271,634	0.01252%
33600	GASTON COUNTY SCHOOLS	1,413,426,773	1.02442%
33605	GASTON COLLEGE	185,777,496	0.13465%
33700	GATES COUNTY SCHOOLS	95,623,156	0.06931%
33800	GRAHAM COUNTY SCHOOLS	77,159,952	0.05592%
33900	GRANVILLE COUNTY SCHOOLS	332,809,121	0.24121%
34000	GREENE COUNTY SCHOOLS	184,118,500	0.13345%
34100	GUILFORD COUNTY SCHOOLS	3,871,959,738	2.80632%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	300,935,835	0.21811%
34200	HALIFAX COUNTY SCHOOLS	101,630,848	0.07366%
34205	HALIFAX COMMUNITY COLLEGE	40,027,811	0.02901%
34220	ROANOKE RAPIDS CITY SCHOOLS	146,982,989	0.10653%
34230	WELDON CITY SCHOOLS	51,813,767	0.03755%
34300	HARNETT COUNTY SCHOOLS	907,641,529	0.65784%
34400	HAYWOOD COUNTY SCHOOLS	352,227,429	0.25529%
34405	HAYWOOD TECHNICAL COLLEGE	62,343,209	0.04518%
34500	HENDERSON COUNTY SCHOOLS	696,244,478	0.50462%
34501	MOUNTAIN COMMUNITY SCHOOL	10,076,835	0.00730%
34505	BLUE RIDGE COMMUNITY COLLEGE	108,360,878	0.07854%
34600	HERTFORD COUNTY SCHOOLS	147,371,569	0.10681%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	28,529,269	0.02068%
34700	HOKE COUNTY SCHOOLS	451,852,617	0.32749%
34800	HYDE COUNTY SCHOOLS	43,999,662	0.03189%
34900	IREDELL-STATESVILLE SCHOOLS	1,024,183,654	0.74231%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	30,636,295	0.02220%
34903	SUCCESS INSTITUTE	4,207,638	0.00305%
34905	MITCHELL COMMUNITY COLLEGE	86,144,124	0.06244%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
34910	MOORESVILLE CITY SCHOOLS	319,843,454	0.23182%
35000	JACKSON COUNTY SCHOOLS	216,429,594	0.15686%
35005	SOUTHWESTERN COMMUNITY COLLEGE	79,075,054	0.05731%
35100	JOHNSTON COUNTY SCHOOLS	1,842,214,549	1.33520%
35105	JOHNSTON TECHNICAL COLLEGE	162,431,759	0.11773%
35106	NEUSE CHARTER SCHOOL	32,850,226	0.02381%
35200	JONES COUNTY SCHOOLS	68,406,350	0.04958%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	506,209,733	0.36689%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	196,824,894	0.14265%
35400	LENOIR COUNTY SCHOOLS	431,150,760	0.31249%
35401	CHILDRENS VILLAGE ACADEMY	3,318,351	0.00241%
35405	LENOIR COUNTY COMMUNITY COLLEGE	113,375,817	0.08217%
35500	LINCOLN COUNTY SCHOOLS	571,763,462	0.41440%
35600	MACON COUNTY SCHOOLS	250,646,495	0.18166%
35700	MADISON COUNTY SCHOOLS	131,327,656	0.09518%
35800	MARTIN COUNTY SCHOOLS	157,164,931	0.11391%
35805	MARTIN COMMUNITY COLLEGE	32,564,881	0.02360%
35900	MCDOWELL COUNTY SCHOOLS	303,418,091	0.21991%
35905	MCDOWELL TECHNICAL COLLEGE	47,652,371	0.03454%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	8,164,205,205	5.91725%
36003	COMMUNITY SCHOOL OF DAVIDSON	60,029,527	0.04351%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	47,828,897	0.03467%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	597,169,809	0.43282%
36006	LAKE NORMAN CHARTER SCHOOL	95,881,455	0.06949%
36007	SOCRATES ACADEMY	40,912,167	0.02965%
36008	PINE LAKE PREP CHARTER	84,554,251	0.06128%
36009	CHARLOTTE SECONDARY CHARTER	8,995,830	0.00652%
36100	MITCHELL COUNTY SCHOOLS	98,244,573	0.07121%
36105	MAYLAND TECHNICAL COLLEGE	41,285,854	0.02992%
36200	MONTGOMERY COUNTY SCHOOLS	184,256,194	0.13354%
36205	MONTGOMERY COMMUNITY COLLEGE	42,304,295	0.03066%
36300	MOORE COUNTY SCHOOLS	672,728,936	0.48758%
36301	ACADEMY OF MOORE COUNTY	17,714,545	0.01284%
36302	STARS CHARTER SCHOOL	30,623,571	0.02220%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	41,350,244	0.02997%
36305	SANDHILLS COMMUNITY COLLEGE	143,473,283	0.10399%
36400	NASH-ROCKY MOUNT SCHOOLS	672,854,985	0.48767%
36401	ASPIRE TRADE HIGH SCHOOL	6,394,926	0.00463%
36405	NASH COMMUNITY COLLEGE	91,112,076	0.06604%
36500	NEW HANOVER COUNTY SCHOOLS	1,537,082,554	1.11404%
36501	CAPE FEAR CENTER FOR INQUIRY	20,536,760	0.01488%
36502	WILMINGTON PREPARATORY ACADEMY	2,882,474	0.00209%
36505	CAPE FEAR COMMUNITY COLLEGE	296,113,885	0.21462%
36600	NORTHAMPTON COUNTY SCHOOLS	69,953,765	0.05070%
36700	ONSLOW COUNTY SCHOOLS	1,420,356,526	1.02944%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	5,059,174	0.00367%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	124,572,634	0.09029%
36800	ORANGE COUNTY SCHOOLS	475,820,870	0.34486%
36802	ORANGE CHARTER SCHOOL	37,297,509	0.02703%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	928,511,148	0.67296%
36900	PAMLICO COUNTY SCHOOLS	89,038,174	0.06453%
36901	ARAPAHOE CHARTER SCHOOL	30,583,022	0.02217%
36905	PAMLICO COMMUNITY COLLEGE	24,825,300	0.01799%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	260,238,564	0.18862%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	30,964,304	0.02244%
37005	COLLEGE OF THE ALBEMARLE	84,308,964	0.06111%
37100	PENDER COUNTY SCHOOLS	562,390,635	0.40761%
37200	PERQUIMANS COUNTY SCHOOLS	99,031,156	0.07178%
37300	PERSON COUNTY SCHOOLS	250,846,691	0.18181%
37301	ROXBORO COMMUNITY SCHOOL	27,034,489	0.01959%
37305	PIEDMONT COMMUNITY COLLEGE	58,432,902	0.04235%
37400	PITT COUNTY SCHOOLS	1,259,572,987	0.91291%
37405	PITT COMMUNITY COLLEGE	225,467,993	0.16341%
37500	POLK COUNTY SCHOOLS	138,952,604	0.10071%
37600	RANDOLPH COUNTY SCHOOLS	770,000,356	0.55808%
37601	UWHARRIE CHARTER ACADEMY	82,252,634	0.05961%
37605	RANDOLPH COMMUNITY COLLEGE	93,094,638	0.06747%
37610	ASHEBORO CITY SCHOOLS	232,042,355	0.16818%
37700	RICHMOND COUNTY SCHOOLS	352,532,183	0.25551%
37705	RICHMOND TECHNICAL COLLEGE	99,467,977	0.07209%
37800	ROBESON COUNTY SCHOOLS	1,074,786,165	0.77898%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	9,194,954	0.00666%
37805	ROBESON COMMUNITY COLLEGE	86,484,238	0.06268%
37900	ROCKINGHAM COUNTY SCHOOLS	567,256,262	0.41113%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	23,734,185	0.01720%
37905	ROCKINGHAM COMMUNITY COLLEGE	60,553,117	0.04389%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	897,189,838	0.65026%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	203,789,731	0.14770%
38100	RUTHERFORD COUNTY SCHOOLS	411,879,299	0.29852%
38105	ISOTHERMAL COMMUNITY COLLEGE	76,739,972	0.05562%
38200	SAMPSON COUNTY SCHOOLS	392,627,971	0.28457%
38205	SAMPSON COMMUNITY COLLEGE	60,240,227	0.04366%
38210	CLINTON CITY SCHOOLS	152,715,077	0.11068%
38300	SCOTLAND COUNTY SCHOOLS	308,134,338	0.22333%
38400	STANLY COUNTY SCHOOLS	399,840,582	0.28980%
38402	GRAY STONE DAY SCHOOL	28,644,951	0.02076%
38405	STANLY COMMUNITY COLLEGE	93,751,578	0.06795%
38500	STOKES COUNTY SCHOOLS	296,215,839	0.21469%
38600	SURRY COUNTY SCHOOLS	369,133,502	0.26754%
38602	MILLENNIUM CHARTER ACADEMY	27,128,518	0.01966%
38605	SURRY COMMUNITY COLLEGE	102,139,588	0.07403%
38610	MOUNT AIRY CITY SCHOOLS	97,069,200	0.07035%
38620	ELKIN CITY SCHOOLS	65,859,450	0.04773%
38700	SWAIN COUNTY SCHOOLS	118,721,192	0.08605%
38701	MOUNTAIN DISCOVERY CHARTER	10,969,741	0.00795%
38800	TRANSYLVANIA COUNTY SCHOOLS	208,423,068	0.15106%
38801	BREVARD ACADEMY CHARTER SCHOOL	21,652,502	0.01569%
38900	TYRRELL COUNTY SCHOOLS	41,021,548	0.02973%
39000	UNION COUNTY SCHOOLS	2,024,813,955	1.46754%
39100	VANCE COUNTY SCHOOLS	255,625,080	0.18527%
39101	VANCE CHARTER SCHOOL	38,154,319	0.02765%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	101,476,207	0.07355%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	9,277,522,245	6.72416%
39201	ENDEAVOR CHARTER SCHOOL	39,205,745	0.02842%
39204	SOUTHERN WAKE ACADEMY	30,193,964	0.02188%
39205	WAKE TECHNICAL COLLEGE	815,760,176	0.59125%
39208	EAST WAKE FIRST ACADEMY	57,919,911	0.04198%
39300	WARREN COUNTY SCHOOLS	108,158,662	0.07839%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
39301	HALIWA-SAPONI TRIBAL CHARTER	7,968,209	0.00578%
39400	WASHINGTON COUNTY SCHOOLS	62,115,888	0.04502%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	78,345,894	0.05678%
39500	WATAUGA COUNTY SCHOOLS	301,625,283	0.21861%
39501	TWO RIVERS COMMUNITY SCHOOL	6,969,886	0.00505%
39600	WAYNE COUNTY SCHOOLS	779,364,180	0.56487%
39605	WAYNE COMMUNITY COLLEGE	111,367,412	0.08072%
39700	WILKES COUNTY SCHOOLS	455,059,871	0.32982%
39703	PINNACLE CLASSICAL ACADEMY	36,515,330	0.02647%
39705	WILKES COMMUNITY COLLEGE	120,571,413	0.08739%
39800	WILSON COUNTY SCHOOLS	497,198,552	0.36036%
39805	WILSON COMMUNITY COLLEGE	62,726,320	0.04546%
39900	YADKIN COUNTY SCHOOLS	277,608,829	0.20120%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	3,992,235,160	2.89349%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	6,958,652	0.00504%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	146,952,496	0.10651%
Total		\$ 137,973,244,907	100.00000%

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

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 19,872,129	\$ 1,790,824	\$ 3,276,820	\$ -	\$ 1,045,320	\$ 6,112,964
10400	DEPARTMENT OF JUSTICE	50,258,172	4,529,134	8,287,334	-	93,991	12,910,459
10500	OFFICE OF STATE AUDITOR	11,392,544	1,026,666	1,878,576	-	62,746	2,967,988
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	78,301,698	7,056,343	12,911,579	-	1,497,079	21,465,001
10800	ADMINISTRATIVE OFFICE OF THE COURTS	337,009,786	30,370,434	55,571,317	-	15,558,631	101,500,382
10850	OFFICE OF ADMINISTRATIVE HEARINGS	2,985,561	269,051	492,305	-	413,858	1,175,214
10900	DEPARTMENT OF ADMINISTRATION	28,062,788	2,528,945	4,627,421	-	2,204,904	9,361,270
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	9,479,711	854,287	1,563,159	-	676,713	3,094,159
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	88,517,798	7,976,991	14,596,165	-	5,730,656	28,303,812
10940	OFFICE OF STATE CONTROLLER	12,423,785	1,119,599	2,048,623	-	1,138,517	4,306,739
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	15,579,737	1,404,005	2,569,025	-	1,934,183	5,907,213
11000	STATE BUREAU OF INVESTIGATION	-	-	-	-	880,312	880,312
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	4,400,553	396,566	725,630	-	412,816	1,535,012
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	79,024,752	7,121,503	13,030,807	-	6,217,921	26,370,231
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	8,827,777	795,536	1,455,659	-	344,603	2,595,798
11600	WILDLIFE RESOURCES COMMISSION	36,222,333	3,264,261	5,972,891	-	22,368	9,259,520
11900	STATE BOARD OF ELECTIONS	4,768,007	429,680	786,222	-	54,519	1,270,421
12100	OFFICE OF GOVERNOR	4,922,100	443,567	811,631	-	224,728	1,479,926
12150	OFFICE OF LIEUTENANT GOVERNOR	782,321	70,501	129,001	-	49,410	248,912
12160	GENERAL ASSEMBLY	30,031,925	2,706,398	4,952,122	-	890,941	8,549,461
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	672,684,590	60,620,564	110,922,502	-	7,619,515	179,162,581
12510	DEPARTMENT OF COMMERCE	63,482,057	5,720,836	10,467,890	-	1,489,667	17,678,393
12600	DEPARTMENT OF INSURANCE	29,865,978	2,691,443	4,924,758	-	1,578,260	9,194,461
12700	DEPARTMENT OF LABOR	16,058,316	1,447,133	2,647,940	-	771,384	4,866,457
13500	DEPARTMENT OF REVENUE	64,934,091	5,851,689	10,707,324	-	900,908	17,459,921
13700	DEPARTMENT OF SECRETARY OF STATE	7,755,049	698,865	1,278,771	-	661,057	2,638,693
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	24,708,292	2,226,646	4,074,280	-	923,491	7,224,417
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	2,592,199	233,667	427,560	-	7,940	669,167
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	77,497,153	6,983,839	12,778,913	-	672,194	20,434,946
18600	STATE BOARD OF BARBER EXAMINERS	219,287	19,762	36,159	-	21,367	77,288
18640	NORTH CAROLINA BOARD OF OPTICIANS	31,115	2,804	5,131	-	715	8,650
18740	NC AUCTIONEERS LICENSING BOARD	80,010	7,210	13,193	-	5,008	25,411
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	351,155	31,645	57,904	-	4,084	93,633
19005	COMMUNITY COLLEGE SYSTEM OFFICE	15,166,352	1,366,752	2,500,860	-	1,914,649	5,782,261
19100	DEPARTMENT OF PUBLIC SAFETY	301,744,611	27,192,430	49,756,257	-	3,427,452	80,376,139
19120	DEPARTMENT OF ADULT CORRECTION	744,223,956	67,067,503	122,719,004	-	206,920,723	396,707,230
20100	APPALACHIAN STATE UNIVERSITY	119,508,361	10,769,779	19,706,363	-	7,079,841	37,555,983
20200	NORTH CAROLINA SCHOOL OF THE ARTS	15,280,440	1,377,033	2,519,672	-	607,000	4,503,705
20300	EAST CAROLINA UNIVERSITY	202,212,095	18,222,821	33,343,816	-	5,641,859	57,208,496
20400	ELIZABETH CITY STATE UNIVERSITY	17,268,838	1,556,222	2,847,550	-	924,807	5,328,579
20600	FAYETTEVILLE STATE UNIVERSITY	36,041,569	3,247,971	5,943,084	-	3,372,954	12,564,009
20700	NORTH CAROLINA A&T UNIVERSITY	63,883,589	5,757,021	10,534,101	-	2,846,276	19,137,398
20800	NORTH CAROLINA CENTRAL UNIVERSITY	47,530,421	4,283,316	7,837,541	-	1,030,881	13,151,738
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	72,625,429	6,544,812	11,975,589	-	-	18,520,401
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	30,046,741	2,707,733	4,954,565	-	854,332	8,516,630
21300	NC STATE UNIVERSITY	341,216,241	30,749,509	56,264,941	-	12,805,154	99,819,604
21520	UNC-CHAPEL HILL CB1260	513,633,478	46,287,296	84,695,727	-	20,415,390	151,398,413
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	19,503,193	1,757,576	3,215,984	-	1,646,933	6,620,493
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	2,841,839	256,099	468,606	-	406,188	1,130,893
21550	UNC HEALTH CARE SYSTEM	571,059,958	51,462,420	94,165,081	-	1,489,886	147,117,387
21570	UNIVERSITY OF NORTH CAROLINA PRESS	2,875,917	259,170	474,225	-	158,864	892,259
21800	WESTERN CAROLINA UNIVERSITY	54,611,312	4,921,428	9,005,147	-	1,676,800	15,603,375
21900	WINSTON-SALEM STATE UNIVERSITY	25,093,526	2,261,362	4,137,804	-	794,162	7,193,328
22000	DEPARTMENT OF PUBLIC INSTRUCTION	57,217,565	5,156,296	9,434,905	-	3,499,286	18,090,487
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	18,307,487	1,649,823	3,018,818	-	1,144,041	5,812,682
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	115,153,740	10,377,352	18,988,306	-	5,245,303	34,610,961
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	71,900,893	6,479,519	11,856,117	-	2,922,433	21,258,069
30000	YANCEY COUNTY SCHOOLS	12,361,554	1,113,991	2,038,362	-	191,610	3,343,963
30100	ALAMANCE COUNTY SCHOOLS	119,884,705	10,803,694	19,768,420	-	897,182	31,469,296
30102	CLOVER GARDEN CHARTER SCHOOL	3,834,556	345,560	632,300	-	288,442	1,266,302
30103	RIVER MILL ACADEMY CHARTER	3,456,731	311,511	569,999	-	-	881,510
30104	THE HAWBRIDGE SCHOOL	2,843,321	256,233	468,850	-	109,298	834,381
30105	ALAMANCE COMMUNITY COLLEGE	12,248,948	1,103,843	2,019,793	-	372,992	3,496,628
30200	ALEXANDER COUNTY SCHOOLS	27,684,963	2,494,896	4,565,119	-	292,898	7,352,913
30300	ALLEGHANY COUNTY SCHOOLS	9,220,419	830,920	1,520,403	-	237,573	2,588,896
30400	ANSON COUNTY SCHOOLS	19,107,588	1,721,926	3,150,751	-	715,120	5,587,797
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	11,250,304	1,013,848	1,855,122	-	311,796	3,180,766
30500	ASHE COUNTY SCHOOLS	17,677,779	1,593,075	2,914,982	-	385,377	4,893,434
30600	AVERY COUNTY SCHOOLS	13,795,809	1,243,242	2,274,864	-	232,170	3,750,276
30601	GRANDFATHER ACADEMY	-	-	-	-	-	-
30700	BEAUFORT COUNTY SCHOOLS	33,947,973	3,059,302	5,597,860	-	773,380	9,430,542
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	7,926,923	714,353	1,307,112	-	267,660	2,289,125
30800	BERTIE COUNTY SCHOOLS	10,699,123	964,177	1,764,235	-	343,446	3,071,858
30900	BLADEN COUNTY SCHOOLS	24,425,294	2,201,143	4,027,615	-	1,347,720	7,576,478
30905	BLADEN COMMUNITY COLLEGE	4,686,515	422,336	772,784	-	346,130	1,541,250
31000	BRUNSWICK COUNTY SCHOOLS	75,313,174	6,787,025	12,418,786	-	975,367	20,181,178
31005	BRUNSWICK COMMUNITY COLLEGE	7,458,716	672,160	1,229,907	-	364,625	2,266,692
31100	BUNCOMBE COUNTY SCHOOLS	140,768,813	12,685,715	23,212,110	-	480,957	36,378,782

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
\$ 58,745	\$ -	\$ 189,782	\$ 248,527	\$ 5,489,727	\$ 623,274	\$ 6,113,001	
148,570	-	286,746	435,316	13,883,951	332,003	14,215,954	
33,678	-	318,551	352,229	3,147,220	10,439	3,157,659	
231,470	-	85,795	317,265	21,631,049	1,094,229	22,725,278	
996,244	-	-	996,244	93,099,834	10,887,909	103,987,743	
8,826	-	1,612	10,438	824,769	257,813	1,082,582	
82,957	-	-	82,957	7,752,419	1,759,065	9,511,484	
28,023	-	-	28,023	2,618,795	647,956	3,266,751	
261,670	-	-	261,670	24,453,273	4,583,581	29,036,854	
36,726	-	-	36,726	3,432,103	786,900	4,219,003	
46,056	-	-	46,056	4,303,943	1,051,665	5,355,608	
-	-	-	-	-	440,156	440,156	
13,009	-	28,333	41,342	1,215,664	254,751	1,470,415	
233,607	-	-	233,607	21,830,794	3,987,033	25,817,827	
26,096	-	-	26,096	2,438,696	262,102	2,700,798	
107,078	-	595,569	702,647	10,006,514	(275,977)	9,730,537	
14,095	-	729,290	743,385	1,317,174	16,592	1,333,766	
14,550	-	-	14,550	1,359,743	182,541	1,542,284	
2,313	-	-	2,313	216,118	29,835	245,953	
88,778	-	-	88,778	8,296,398	843,336	9,139,734	
1,988,542	-	17,846,487	19,835,029	185,830,875	4,551,006	190,381,881	
187,661	-	2,365,438	2,553,099	17,537,084	2,166,717	19,703,801	
88,288	-	-	88,288	8,250,554	1,039,211	9,289,765	
47,470	-	-	47,470	4,436,152	576,438	5,012,590	
191,954	-	-	191,954	17,938,212	991,647	18,929,859	
22,925	-	38,895	61,820	2,142,353	366,502	2,508,855	
73,041	-	53,669	126,710	6,825,730	727,168	7,552,898	
7,665	-	152,255	159,920	716,301	(110,342)	605,959	
229,092	-	58,010	287,102	21,408,791	598,197	22,006,988	
648	-	10,053	10,701	60,579	12,542	73,121	
92	-	197	289	8,596	1,625	10,221	
237	-	-	237	22,103	3,755	25,858	
1,038	-	35,541	36,579	97,008	(16,078)	80,930	
44,834	-	-	44,834	4,189,744	1,168,586	5,358,330	
891,996	-	222,849,253	223,741,249	83,357,737	(101,682,912)	(18,325,175)	
2,200,021	-	2,260,464	4,460,485	205,593,812	102,330,130	307,923,942	
353,282	-	188,964	542,246	33,014,497	3,218,289	36,232,786	
45,171	-	-	45,171	4,221,261	403,114	4,624,375	
597,765	-	1,623,479	2,221,244	55,861,619	64,551	55,926,170	
51,049	-	-	51,049	4,770,562	564,514	5,335,076	
106,544	-	-	106,544	9,956,578	1,669,356	11,625,934	
188,848	-	335,457	524,305	17,648,008	1,331,868	18,979,876	
140,506	-	311,084	451,590	13,130,403	437,126	13,567,529	
214,690	-	1,374,410	1,589,100	20,062,964	(450,516)	19,612,448	
88,822	-	195,961	284,783	8,300,491	268,954	8,569,445	
1,008,679	-	1,961,916	2,970,595	94,261,878	2,683,484	96,945,362	
1,518,366	-	3,234,551	4,752,917	141,892,590	9,820,890	151,713,480	
57,654	-	-	57,654	5,387,808	1,340,980	6,728,788	
8,401	-	-	8,401	785,065	302,224	1,087,289	
1,688,126	-	11,907,530	13,595,656	157,756,805	(3,227,697)	154,529,108	
8,502	-	-	8,502	794,480	122,338	916,818	
161,438	-	58,202	219,640	15,086,518	980,991	16,067,509	
74,180	-	199,036	273,216	6,932,152	211,098	7,143,250	
169,142	-	-	169,142	15,806,502	2,920,294	18,726,796	
54,119	-	147,169	201,288	5,057,491	431,967	5,489,458	
340,409	-	890,209	1,230,618	31,811,521	1,835,487	33,647,008	
212,548	-	-	212,548	19,862,810	2,104,284	21,967,094	
36,542	-	24,909	61,451	3,414,912	(77,650)	3,337,262	
354,395	-	5,481,280	5,835,675	33,118,463	(2,432,041)	30,686,422	
11,335	-	-	11,335	1,059,306	143,679	1,202,985	
10,219	-	61,817	72,036	954,931	(72,474)	882,457	
8,405	-	67,834	76,239	785,475	77,429	862,904	
36,209	-	10,257	46,466	3,383,804	168,899	3,552,703	
81,840	-	420,498	502,338	7,648,043	(85,097)	7,562,946	
27,257	-	248,045	275,302	2,547,165	(36,024)	2,511,141	
56,484	-	-	56,484	5,278,521	352,796	5,631,317	
33,257	-	53,312	86,569	3,107,926	222,858	3,330,784	
52,258	-	106,939	159,197	4,883,532	3,724	4,887,256	
40,782	-	272,653	313,435	3,811,128	(163)	3,810,965	
-	-	-	-	-	(9,725)	(9,725)	
100,355	-	2,302,237	2,402,592	9,378,216	(636,948)	8,741,268	
23,433	-	10,718	34,151	2,189,833	141,265	2,331,098	
31,628	-	-	31,628	2,955,661	110,127	3,065,788	
72,204	-	195,276	267,480	6,747,551	561,783	7,309,334	
13,854	-	-	13,854	1,294,662	189,786	1,484,448	
222,635	-	-	222,635	20,805,461	508,390	21,313,851	
22,049	-	-	22,049	2,060,490	247,767	2,308,257	
416,131	-	1,986,257	2,402,388	38,887,752	(1,610,281)	37,277,471	

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	874,184	78,779	144,149	-	40,039	262,967
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	2,603,290	234,602	429,270	-	-	663,872
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	23,054,751	2,077,633	3,801,619	-	446,318	6,325,570
31110	ASHEVILLE CITY SCHOOLS	33,199,730	2,991,872	5,474,478	-	-	8,466,350
31200	BURKE COUNTY SCHOOLS	61,841,851	5,573,025	10,197,428	-	735,996	16,506,449
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	6,528,228	588,307	1,076,474	-	48,941	1,713,722
31300	CABARRUS COUNTY SCHOOLS	185,667,792	16,731,892	30,615,739	-	-	47,347,631
31301	CAROLINA INTERNATIONAL SCHOOL	3,418,208	308,040	563,646	-	1,761	873,447
31320	KANNAPOLIS CITY SCHOOLS	30,673,487	2,764,214	5,057,913	-	206,890	8,029,017
31400	CALDWELL COUNTY SCHOOLS	59,268,194	5,341,094	9,773,044	-	737,630	15,851,768
31405	CALDWELL COMMUNITY COLLEGE	14,520,344	1,308,535	2,394,336	-	801,792	4,504,663
31500	CAMDEN COUNTY SCHOOLS	11,404,397	1,027,734	1,880,531	-	310,921	3,219,186
31600	CARTERET COUNTY SCHOOLS	46,860,708	4,222,964	7,727,109	-	702,230	12,652,303
31605	CARTERET COMMUNITY COLLEGE	7,760,976	699,399	1,279,748	-	332,433	2,311,580
31700	CASWELL COUNTY SCHOOLS	12,002,991	1,081,678	1,979,236	-	276,945	3,337,859
31800	CATAWBA COUNTY SCHOOLS	83,158,605	7,494,035	13,712,460	-	909,912	22,116,407
31805	CATAWBA VALLEY COMMUNITY COLLEGE	16,585,789	1,494,668	2,734,918	-	386,235	4,615,821
31810	HICKORY CITY SCHOOLS	19,852,867	1,789,088	3,273,644	-	136,169	5,198,901
31820	NEWTON-CONOVER CITY SCHOOLS	16,037,572	1,445,264	2,644,520	-	-	4,089,784
31900	CHATHAM COUNTY SCHOOLS	54,206,816	4,884,976	8,938,447	-	193,411	14,016,834
32000	CHEROKEE COUNTY SCHOOLS	19,494,303	1,756,775	3,214,518	-	154,876	5,126,169
32005	TRI-COUNTY COMMUNITY COLLEGE	5,308,816	478,416	875,399	-	33,951	1,387,766
32100	EDENTON-CHOWAN COUNTY SCHOOLS	10,946,562	986,475	1,805,036	-	306,776	3,098,287
32200	CLAY COUNTY SCHOOLS	9,018,912	812,761	1,487,176	-	249,102	2,549,039
32300	CLEVELAND COUNTY SCHOOLS	80,306,995	7,237,001	13,242,144	-	649,756	21,128,901
32305	CLEVELAND COMMUNITY COLLEGE	10,545,030	950,290	1,738,825	-	505,119	3,194,234
32400	COLUMBUS COUNTY SCHOOLS	30,150,458	2,717,080	4,971,668	-	526,387	8,215,135
32405	SOUTHEASTERN COMMUNITY COLLEGE	7,470,569	673,228	1,231,861	-	159,968	2,065,057
32410	WHITEVILLE CITY SCHOOLS	12,819,390	1,155,250	2,113,857	-	322,110	3,591,217
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	69,965,835	6,305,137	11,537,035	-	412,341	18,254,513
32505	CRAVEN COMMUNITY COLLEGE	11,620,721	1,047,229	1,916,202	-	277,692	3,241,123
32600	CUMBERLAND COUNTY SCHOOLS	244,547,789	22,038,003	40,324,772	-	3,493,181	65,855,956
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	43,258,773	3,898,367	7,133,167	-	1,406,602	12,438,136
32700	CURRITUCK COUNTY SCHOOLS	27,521,979	2,480,208	4,538,244	-	376,989	7,395,441
32800	DARE COUNTY SCHOOLS	35,736,346	3,220,465	5,892,754	-	286,631	9,399,850
32900	DAVIDSON COUNTY SCHOOLS	89,714,985	8,084,878	14,793,576	-	339,175	23,217,629
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	-	-	-	-	30,007	30,007
32904	DISCOVERY CHARTER	1,693,546	152,618	279,258	-	240,496	672,372
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	13,074,237	1,178,216	2,155,880	-	242,244	3,576,340
32910	LEXINGTON CITY SCHOOLS	16,507,261	1,487,591	2,721,969	-	173,253	4,382,813
32915	ALAMANCE COMMUNITY SCHOOLS	2,263,988	204,025	373,321	-	210,245	787,591
32920	THOMASVILLE CITY SCHOOLS	12,083,001	1,088,888	1,992,430	-	-	3,081,318
33000	DAVIE COUNTY SCHOOLS	34,328,761	3,093,618	5,660,650	-	316,400	9,070,668
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	432,647	38,989	71,341	-	2,311	112,641
33027	CORNERSTONE ACADEMY	5,754,798	518,607	948,939	-	11,552	1,479,098
33100	DUPLIN COUNTY SCHOOLS	48,174,947	4,341,399	7,943,820	-	530,545	12,815,764
33105	JAMES SPRUNT TECHNICAL COLLEGE	5,843,698	526,619	963,598	-	167,596	1,657,813
33200	DURHAM PUBLIC SCHOOLS	231,400,950	20,853,244	38,156,920	-	-	59,010,164
33202	CENTRAL PARK SCHOOL FOR CHILDREN	4,172,377	376,004	688,005	-	60,683	1,124,692
33203	HEALTHY START ACADEMY	4,711,704	424,606	776,938	-	348,317	1,549,861
33204	VOYAGER ACADEMY	7,251,282	653,466	1,195,702	-	56,902	1,906,070
33205	DURHAM TECHNICAL INSTITUTE	20,577,402	1,854,381	3,393,116	-	804,602	6,052,099
33206	BEAR GRASS CHARTER SCHOOL	1,969,137	177,453	324,701	-	78,698	580,852
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	7,639,479	688,450	1,259,714	-	-	1,948,164
33300	EDGECOMBE COUNTY SCHOOLS	32,867,837	2,961,963	5,419,751	-	253,036	8,634,750
33305	EDGECOMBE TECHNICAL COLLEGE	6,949,022	626,228	1,145,861	-	309,354	2,081,443
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	320,575,127	28,889,386	52,861,320	-	3,493,443	85,244,149
33402	ARTS BASED ELEMENTARY CHARTER	2,917,404	262,909	481,066	-	5,509	749,484
33405	FORSYTH TECHNICAL INSTITUTE	30,429,012	2,742,182	5,017,600	-	1,346,933	9,106,715
33500	FRANKLIN COUNTY SCHOOLS	44,273,716	3,989,831	7,300,526	-	198,582	11,488,939
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	1,855,048	167,172	305,889	-	88,897	561,958
33600	GASTON COUNTY SCHOOLS	151,785,013	13,678,466	25,028,629	-	-	38,707,095
33605	GASTON COLLEGE	19,950,657	1,797,901	3,289,769	-	1,211,582	6,299,252
33700	GATES COUNTY SCHOOLS	10,269,440	925,455	1,693,382	-	121,730	2,740,567
33800	GRAHAM COUNTY SCHOOLS	8,285,486	746,666	1,366,237	-	295,960	2,408,863
33900	GRANVILLE COUNTY SCHOOLS	35,739,309	3,220,732	5,893,243	-	239,507	9,353,032
34000	GREENE COUNTY SCHOOLS	19,772,857	1,781,878	3,260,450	-	574,477	5,616,850
34100	GUILFORD COUNTY SCHOOLS	415,803,398	37,471,107	68,564,010	-	-	106,035,117
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	32,316,656	2,912,292	5,328,864	-	1,285,154	9,526,310
34200	HALIFAX COUNTY SCHOOLS	10,913,965	983,538	1,799,661	-	210,012	2,993,211
34205	HALIFAX COMMUNITY COLLEGE	4,298,318	387,353	708,772	-	-	1,096,125
34220	ROANOKE RAPIDS CITY SCHOOLS	15,784,207	1,422,431	2,602,741	-	380,854	4,406,026
34230	WELDON CITY SCHOOLS	5,563,663	501,383	917,422	-	358,394	1,777,199
34300	HARNETT COUNTY SCHOOLS	97,470,035	8,783,743	16,072,347	-	71,720	24,927,810
34400	HAYWOOD COUNTY SCHOOLS	37,825,497	3,408,734	6,237,245	-	52,921	9,698,900
34405	HAYWOOD TECHNICAL COLLEGE	6,694,175	603,261	1,103,838	-	18,361	1,725,460
34500	HENDERSON COUNTY SCHOOLS	74,767,921	6,737,888	12,328,876	-	443,041	19,509,805
34501	MOUNTAIN COMMUNITY SCHOOL	1,081,617	97,473	178,354	-	13,083	288,910

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
2,584	-	47,785	50,369	241,496	(1,101)	240,395	
7,696	-	104,752	112,448	719,166	(52,156)	667,010	
68,153	-	38,688	106,841	6,368,935	259,781	6,628,716	
98,143	-	574,392	672,535	9,171,512	(666,734)	8,504,778	
182,812	-	126,568	309,380	17,083,973	(160,983)	16,922,990	
19,298	-	-	19,298	1,803,440	93,383	1,896,823	
548,858	-	4,866,566	5,415,424	51,291,213	(2,637,350)	48,653,863	
10,105	-	84,215	94,320	944,289	(119,679)	824,610	
90,675	-	900,706	991,381	8,473,631	(564,845)	7,908,786	
175,204	-	154,799	330,003	16,372,993	(199,413)	16,173,580	
42,924	-	-	42,924	4,011,283	578,999	4,590,282	
33,713	-	-	33,713	3,150,494	199,285	3,349,779	
138,526	-	1,348,121	1,486,647	12,945,393	(336,151)	12,609,242	
22,942	-	-	22,942	2,143,990	202,884	2,346,874	
35,482	-	471,106	506,588	3,315,858	(178,860)	3,136,998	
245,828	-	667,412	913,240	22,972,782	(130,021)	22,842,761	
49,030	-	919,090	968,120	4,581,868	(70,493)	4,511,375	
58,688	-	216,666	275,354	5,484,406	(83,858)	5,400,548	
47,409	-	556,417	603,826	4,430,421	(337,635)	4,092,786	
160,242	-	1,126,022	1,286,264	14,974,775	(674,962)	14,299,813	
57,628	-	692,041	749,669	5,385,352	(479,461)	4,905,891	
15,694	-	101,528	117,222	1,466,574	60,938	1,527,512	
32,359	-	398,893	431,252	3,024,016	(139,981)	2,884,035	
26,661	-	88,726	115,387	2,491,498	67,214	2,558,712	
237,396	-	1,288,704	1,526,100	22,184,851	(505,758)	21,679,093	
31,172	-	-	31,172	2,913,092	298,800	3,211,892	
89,129	-	10,895	100,024	8,329,143	210,266	8,539,409	
22,084	-	-	22,084	2,063,764	35,930	2,099,694	
37,896	-	212,422	250,318	3,541,390	172,265	3,713,655	
206,828	-	1,165,888	1,372,716	19,328,245	(693,936)	18,634,309	
34,352	-	-	34,352	3,210,254	211,481	3,421,735	
722,915	-	12,720,485	13,443,400	67,556,965	(2,961,602)	64,595,363	
127,878	-	950,318	1,078,196	11,950,349	789,459	12,739,808	
81,359	-	13,589	94,948	7,603,019	252,283	7,855,302	
105,641	-	231,583	337,224	9,872,259	(85,457)	9,786,802	
265,209	-	991,410	1,256,619	24,783,999	(983,207)	23,800,792	
-	-	877,825	877,825	-	(476,366)	(476,366)	
5,006	-	-	5,006	467,847	165,247	633,094	
38,649	-	-	38,649	3,611,792	162,856	3,774,648	
48,798	-	685,023	733,821	4,560,174	(260,562)	4,299,612	
6,693	-	-	6,693	625,433	310,656	936,089	
35,719	-	1,127,343	1,163,062	3,337,961	(731,969)	2,605,992	
101,480	-	28,360	129,840	9,483,410	(307,750)	9,175,660	
1,279	-	101,219	102,498	119,520	(65,858)	53,662	
17,012	-	75,874	92,886	1,589,778	(13,904)	1,575,874	
142,411	-	309,080	451,491	13,308,455	41,806	13,350,261	
17,275	-	177,434	194,709	1,614,337	47,948	1,662,285	
684,051	-	5,485,921	6,169,972	63,925,117	(4,515,432)	59,409,685	
12,334	-	497,576	509,910	1,152,630	(202,374)	950,256	
13,928	-	-	13,928	1,301,620	222,894	1,524,514	
21,436	-	166,511	187,947	2,003,186	(59,036)	1,944,150	
60,829	-	-	60,829	5,684,561	576,144	6,260,705	
5,821	-	17,949	23,770	543,979	58,909	602,888	
22,583	-	850,540	873,123	2,110,426	(380,441)	1,729,985	
97,162	-	362,385	459,547	9,079,826	(267,052)	8,812,774	
20,542	-	-	20,542	1,919,685	106,631	2,026,316	
947,661	-	-	947,661	88,559,716	1,773,031	90,332,747	
8,624	-	104,986	113,610	805,940	(69,799)	736,141	
89,952	-	86,322	176,274	8,406,094	810,672	9,216,766	
130,879	-	908,674	1,039,553	12,230,730	(639,577)	11,591,153	
5,484	-	47,008	52,492	512,462	48,693	561,155	
448,696	-	5,899,121	6,347,817	41,931,006	(4,424,402)	37,506,604	
58,977	-	-	58,977	5,511,421	768,934	6,280,355	
30,358	-	627,486	657,844	2,836,959	(232,840)	2,604,119	
24,493	-	261,578	286,071	2,288,887	8,244	2,297,131	
105,650	-	90,433	196,083	9,873,077	(392,158)	9,480,919	
58,451	-	102,113	160,564	5,462,303	192,812	5,655,115	
1,229,168	-	5,410,921	6,640,089	114,866,775	(5,220,375)	109,646,400	
95,532	-	65,199	160,731	8,927,561	672,748	9,600,309	
32,263	-	715,443	747,706	3,015,011	(327,344)	2,687,667	
12,706	-	426,398	439,104	1,187,422	(150,288)	1,037,134	
46,660	-	14,390	61,050	4,360,428	87,128	4,447,556	
16,447	-	12,030	28,477	1,536,976	124,381	1,661,357	
288,134	-	2,231,810	2,519,944	26,926,352	(1,958,321)	24,968,031	
111,817	-	1,954,509	2,066,326	10,449,392	(1,122,275)	9,327,117	
19,789	-	410,074	429,863	1,849,283	(223,766)	1,625,517	
221,024	-	2,275,793	2,496,817	20,654,833	(1,148,077)	19,506,756	
3,197	-	34,859	38,056	298,800	(28,055)	270,745	

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
34505	BLUE RIDGE COMMUNITY COLLEGE	11,637,019	1,048,697	1,918,889	-	462,937	3,430,523
34600	HERTFORD COUNTY SCHOOLS	15,825,694	1,426,170	2,609,582	-	860,977	4,896,729
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	3,064,089	276,128	505,254	-	176,029	957,411
34700	HOKE COUNTY SCHOOLS	48,523,139	4,372,777	8,001,236	-	287,220	12,661,233
34800	HYDE COUNTY SCHOOLS	4,725,039	425,808	779,136	-	108,674	1,313,618
34900	IREDELL-STATESVILLE SCHOOLS	109,985,682	9,911,620	18,136,118	-	405,607	28,453,345
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	3,289,303	296,423	542,390	-	92,274	931,087
34903	SUCCESS INSTITUTE	451,909	40,725	74,518	-	115,063	230,306
34905	MITCHELL COMMUNITY COLLEGE	9,251,534	833,724	1,525,534	-	118,082	2,477,340
34910	MOORESVILLE CITY SCHOOLS	34,348,023	3,095,353	5,663,826	-	797,948	9,557,127
35000	JACKSON COUNTY SCHOOLS	23,241,441	2,094,457	3,832,404	-	261,013	6,187,874
35005	SOUTHWESTERN COMMUNITY COLLEGE	8,491,438	765,226	1,400,198	-	5,246	2,170,670
35100	JOHNSTON COUNTY SCHOOLS	197,832,285	17,828,124	32,621,606	-	430,959	50,880,689
35105	JOHNSTON TECHNICAL COLLEGE	17,443,675	1,571,978	2,876,379	-	685,632	5,133,989
35106	NEUSE CHARTER SCHOOL	3,527,851	317,921	581,726	-	-	899,647
35200	JONES COUNTY SCHOOLS	7,346,109	662,012	1,211,339	-	73,809	1,947,160
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	54,360,910	4,898,862	8,963,856	-	781,752	14,644,470
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	21,135,991	1,904,720	3,485,225	-	-	5,389,945
35400	LENOIR COUNTY SCHOOLS	46,300,637	4,172,491	7,634,756	-	1,436,196	13,243,443
35401	CHILDRENS VILLAGE ACADEMY	357,082	32,179	58,881	-	-	91,060
35405	LENOIR COUNTY COMMUNITY COLLEGE	12,174,864	1,097,167	2,007,577	-	-	3,104,744
35500	LINCOLN COUNTY SCHOOLS	61,400,314	5,533,235	10,124,621	-	669,291	16,327,147
35600	MACON COUNTY SCHOOLS	26,915,977	2,425,597	4,438,317	-	409,947	7,273,861
35700	MADISON COUNTY SCHOOLS	14,102,514	1,270,881	2,325,438	-	420,752	4,017,071
35800	MARTIN COUNTY SCHOOLS	16,877,678	1,520,972	2,783,049	-	179,280	4,483,301
35805	MARTIN COMMUNITY COLLEGE	3,496,736	315,117	576,595	-	162,766	1,054,478
35900	MCDOWELL COUNTY SCHOOLS	32,583,357	2,936,326	5,372,841	-	116,617	8,425,784
35905	MCDOWELL TECHNICAL COLLEGE	5,117,681	461,192	843,881	-	504,567	1,809,640
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	876,739,879	79,009,489	144,570,252	-	-	223,579,741
36003	COMMUNITY SCHOOL OF DAVIDSON	6,446,737	580,963	1,063,036	-	105,837	1,749,836
36004	CORVIAN COMMUNITY CHARTER SCHOOL	5,136,942	462,928	847,057	-	16,775	1,326,760
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	64,129,546	5,779,186	10,574,658	-	1,298,649	17,652,493
36006	LAKE NORMAN CHARTER SCHOOL	10,296,110	927,858	1,697,780	-	-	2,625,638
36007	SOCRATES ACADEMY	4,393,145	395,899	724,409	-	86,025	1,206,333
36008	PINE LAKE PREP CHARTER	9,079,660	818,235	1,497,193	-	-	2,315,428
36009	CHARLOTTE SECONDARY CHARTER	966,047	87,058	159,297	-	29,801	276,156
36100	MITCHELL COUNTY SCHOOLS	10,550,956	950,824	1,739,803	-	269,150	2,959,777
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	-	-
36105	MAYLAND TECHNICAL COLLEGE	4,433,150	399,504	731,005	-	77,417	1,207,926
36200	MONTGOMERY COUNTY SCHOOLS	19,786,192	1,783,079	3,262,649	-	290,143	5,335,871
36205	MONTGOMERY COMMUNITY COLLEGE	4,542,793	409,385	749,085	-	148,702	1,307,172
36300	MOORE COUNTY SCHOOLS	72,243,159	6,510,363	11,912,555	-	264,140	18,687,058
36301	ACADEMY OF MOORE COUNTY	1,902,461	171,445	313,707	-	27,461	512,613
36302	STARS CHARTER SCHOOL	3,289,303	296,423	542,390	-	29,730	868,543
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	4,440,558	400,171	732,227	-	32,460	1,164,858
36305	SANDHILLS COMMUNITY COLLEGE	15,407,863	1,388,516	2,540,684	-	533,255	4,462,455
36400	NASH-ROCKY MOUNT SCHOOLS	72,256,494	6,511,565	11,914,753	-	679,900	19,106,218
36401	ASPIRE TRADE HIGH SCHOOL	686,012	61,822	113,120	-	317,219	492,161
36405	NASH COMMUNITY COLLEGE	9,784,934	881,792	1,613,489	-	-	2,495,281
36500	NEW HANOVER COUNTY SCHOOLS	165,063,720	14,875,108	27,218,225	-	2,286,833	44,380,166
36501	CAPE FEAR CENTER FOR INQUIRY	2,204,722	198,684	363,548	-	8,666	570,898
36502	WILMINGTON PREPARATORY ACADEMY	309,669	27,907	51,063	-	-	78,970
36505	CAPE FEAR COMMUNITY COLLEGE	31,799,554	2,865,692	5,243,596	-	810,469	8,919,757
36600	NORTHAMPTON COUNTY SCHOOLS	7,512,056	676,967	1,238,702	-	20,593	1,936,262
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	1,026,018	1,026,018
36700	ONSLOW COUNTY SCHOOLS	152,528,810	13,745,495	25,151,278	-	4,317,620	43,214,393
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	543,772	49,003	89,665	-	57,216	195,884
36705	COASTAL CAROLINA COMMUNITY COLLEGE	13,377,979	1,205,588	2,205,965	-	232,250	3,643,803
36800	ORANGE COUNTY SCHOOLS	51,096,796	4,604,709	8,425,620	-	614,309	13,644,638
36802	ORANGE CHARTER SCHOOL	4,004,948	360,915	660,397	-	-	1,021,312
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	99,710,316	8,985,631	16,441,759	-	168,013	25,595,403
36900	PAMLICO COUNTY SCHOOLS	9,561,202	861,630	1,576,597	-	404,063	2,842,290
36901	ARAPAHOE CHARTER SCHOOL	3,284,858	296,023	541,657	-	135,524	973,204
36905	PAMLICO COMMUNITY COLLEGE	2,665,520	240,210	439,532	-	-	679,742
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	27,947,218	2,518,530	4,608,364	-	-	7,126,894
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	3,324,863	299,628	548,254	-	68,057	915,939
37005	COLLEGE OF THE ALBEMARLE	9,054,472	815,965	1,493,040	-	277,217	2,586,222
37100	PENDER COUNTY SCHOOLS	60,394,261	5,442,572	9,958,728	-	2,288,821	17,690,121
37200	PERQUIMANS COUNTY SCHOOLS	10,635,411	958,435	1,753,729	-	316,682	3,028,846
37300	PERSON COUNTY SCHOOLS	26,938,202	2,427,600	4,441,982	-	322,325	7,191,907
37301	ROXBORO COMMUNITY SCHOOL	2,902,587	261,574	478,623	-	67,633	807,830
37305	PIEDMONT COMMUNITY COLLEGE	6,274,863	565,474	1,034,695	-	141,031	1,741,200
37400	PITT COUNTY SCHOOLS	135,262,935	12,189,539	22,304,217	-	933,295	35,427,051
37405	PITT COMMUNITY COLLEGE	24,211,934	2,181,916	3,992,433	-	-	6,174,349
37500	POLK COUNTY SCHOOLS	14,921,876	1,344,720	2,460,547	-	328,141	4,133,408
37600	RANDOLPH COUNTY SCHOOLS	82,688,917	7,451,707	13,635,011	-	145,230	21,231,948
37601	UWHARRIE CHARTER ACADEMY	8,832,222	795,937	1,456,392	-	15,828	2,268,157
37605	RANDOLPH COMMUNITY COLLEGE	9,996,813	900,886	1,648,427	-	36,398	2,585,711

Deferred Inflows Of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
34,401	-	-	34,401	3,214,757	214,106	3,428,863
46,783	-	209,747	256,530	4,371,889	195,630	4,567,519
9,058	-	-	9,058	846,463	85,791	932,254
143,441	-	2,754,978	2,898,419	13,404,644	(1,549,498)	11,855,146
13,968	-	142,857	156,825	1,305,304	(15,129)	1,290,175
325,132	-	90,749	415,881	30,383,832	400,637	30,784,469
9,724	-	85,844	95,568	908,678	22,857	931,535
1,336	-	-	1,336	124,841	78,546	203,387
27,349	-	167,886	195,235	2,555,760	(102,247)	2,453,513
101,537	-	584,024	685,561	9,488,731	14,250	9,502,981
68,705	-	638,553	707,258	6,420,509	(241,330)	6,179,179
25,102	-	173,754	198,856	2,345,782	(96,844)	2,248,938
584,818	-	3,327,502	3,912,320	54,651,685	(2,868,789)	51,782,896
51,566	-	234,166	285,732	4,818,861	102,432	4,921,293
10,429	-	288,586	299,015	974,578	(193,139)	781,439
21,716	-	24,351	46,067	2,029,382	89,099	2,118,481
160,698	-	3,321,549	3,482,247	15,017,343	(1,616,775)	13,400,568
62,481	-	572,870	635,351	5,838,873	(113,710)	5,725,163
136,871	-	1,712,682	1,849,553	12,790,672	(184,866)	12,605,806
1,056	-	124,310	125,366	98,645	(32,689)	65,956
35,990	-	509,355	545,345	3,363,338	(373,811)	2,989,527
181,507	-	260,877	442,384	16,961,997	132,163	17,094,160
79,567	-	570,527	650,094	7,435,609	70,374	7,505,983
41,689	-	220,786	262,475	3,895,856	96,654	3,992,510
49,893	-	111,381	161,274	4,662,503	(111,784)	4,550,719
10,337	-	1,559	11,896	965,982	106,460	1,072,442
96,321	-	528,285	624,606	9,001,237	(376,489)	8,624,748
15,129	-	-	15,129	1,413,773	336,677	1,750,450
2,591,756	-	26,989,982	29,581,738	242,201,682	(15,078,481)	227,123,201
19,057	-	32,069	51,126	1,780,928	29,562	1,810,490
15,185	-	222,967	238,152	1,419,094	(45,922)	1,373,172
189,575	-	921,380	1,110,955	17,715,955	(559,403)	17,156,552
30,437	-	376,299	406,736	2,844,327	(267,116)	2,577,211
12,987	-	22,648	35,635	1,213,618	55,709	1,269,327
26,841	-	583,575	610,416	2,508,280	(316,202)	2,192,078
2,856	-	173,661	176,517	266,873	(119,699)	147,174
31,190	-	-	31,190	2,914,729	87,560	3,002,289
-	-	-	-	-	(332,428)	(332,428)
13,105	-	115,312	128,417	1,224,669	(87,285)	1,137,384
58,491	-	-	58,491	5,465,987	(73,398)	5,392,589
13,429	-	65,528	78,957	1,254,959	(3,070)	1,251,889
213,560	-	217,198	430,758	19,957,361	(554,768)	19,402,593
5,624	-	42,707	48,331	525,560	39,961	565,521
9,724	-	10,846	20,570	908,678	79,023	987,701
13,127	-	56,455	69,582	1,226,716	8,371	1,235,087
45,548	-	-	45,548	4,256,463	396,886	4,653,349
213,599	-	973,950	1,187,549	19,961,045	(301,151)	19,659,894
2,028	-	-	2,028	189,513	158,610	348,123
28,926	-	513,179	542,105	2,703,114	(403,394)	2,299,720
487,950	-	5,914,473	6,402,423	45,599,284	(1,766,695)	43,832,589
6,517	-	131,410	137,927	609,060	(57,496)	551,564
915	-	88,507	89,422	85,547	(65,994)	19,553
94,004	-	27,822	121,826	8,784,710	325,890	9,110,600
22,207	-	320,897	343,104	2,075,225	(286,393)	1,788,832
-	-	539,427	539,427	-	489,894	489,894
450,895	-	373,071	823,966	42,136,482	722,985	42,859,467
1,607	-	70,636	72,243	150,218	(29,531)	120,687
39,547	-	837,404	876,951	3,695,702	(311,133)	3,384,569
151,049	-	674,107	825,156	14,115,623	(122,129)	13,993,494
11,839	-	145,658	157,497	1,106,377	(120,082)	986,295
294,756	-	1,336,092	1,630,848	27,545,235	(661,389)	26,883,846
28,264	-	644,618	672,882	2,641,307	(138,096)	2,503,211
9,710	-	16,915	26,625	907,450	(10,833)	896,617
7,880	-	119,658	127,538	736,357	(79,533)	656,824
82,616	-	353,714	436,330	7,720,492	(572,202)	7,148,290
9,829	-	55,862	65,691	918,502	66,938	985,440
26,766	-	-	26,766	2,501,322	259,223	2,760,545
178,533	-	-	178,533	16,684,072	1,051,194	17,735,266
31,440	-	-	31,440	2,938,060	117,473	3,055,533
79,633	-	632,821	712,454	7,441,749	(217,986)	7,223,763
8,580	-	94,773	103,353	801,847	(36,363)	765,484
18,549	-	70,839	89,388	1,733,447	70,535	1,803,982
399,855	-	5,350,736	5,750,591	37,366,739	(2,744,273)	34,622,466
71,574	-	596,707	668,281	6,688,610	(369,651)	6,318,959
44,111	-	-	44,111	4,122,207	157,525	4,279,732
244,439	-	1,609,100	1,853,539	22,843,029	(1,397,145)	21,445,884
26,109	-	270,808	296,917	2,439,924	(128,481)	2,311,443
29,552	-	84,739	114,291	2,761,646	(96,521)	2,665,125

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
37610	ASHEBORO CITY SCHOOLS	24,918,689	2,245,607	4,108,974	-	-	6,354,581
37700	RICHMOND COUNTY SCHOOLS	37,858,094	3,411,672	6,242,620	-	757,433	10,411,725
37705	RICHMOND TECHNICAL COLLEGE	10,681,343	962,575	1,761,303	-	196,659	2,920,537
37800	ROBESON COUNTY SCHOOLS	115,418,958	10,401,253	19,032,039	-	2,578,053	32,011,345
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	986,791	88,927	162,717	-	-	251,644
37805	ROBESON COMMUNITY COLLEGE	9,287,094	836,928	1,531,398	-	200,172	2,568,498
37900	ROCKINGHAM COUNTY SCHOOLS	60,915,808	5,489,572	10,044,728	-	624,657	16,158,957
37901	BETHANY COMMUNITY MIDDLE SCHOOL	2,548,469	229,661	420,230	-	169,475	819,366
37905	ROCKINGHAM COMMUNITY COLLEGE	6,503,040	586,037	1,072,320	-	98,409	1,756,766
38000	ROWAN-SALISBURY SCHOOL SYSTEM	96,346,930	8,682,532	15,887,152	-	107,279	24,676,963
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	21,884,233	1,972,149	3,608,606	-	369,635	5,950,390
38100	RUTHERFORD COUNTY SCHOOLS	44,230,747	3,985,958	7,293,441	-	1,222,791	12,502,190
38105	ISOTHERMAL COMMUNITY COLLEGE	8,241,036	742,660	1,358,908	-	123,303	2,224,871
38200	SAMPSON COUNTY SCHOOLS	42,163,821	3,799,962	6,952,614	-	545,127	11,297,433
38205	SAMPSON COMMUNITY COLLEGE	6,468,962	582,966	1,066,701	-	121,301	1,770,968
38210	CLINTON CITY SCHOOLS	16,399,099	1,477,844	2,704,134	-	229,009	4,410,987
38300	SCOTLAND COUNTY SCHOOLS	33,090,087	2,981,991	5,456,399	-	423,210	8,861,600
38400	STANLY COUNTY SCHOOLS	42,938,733	3,869,526	7,080,394	-	436,979	11,386,899
38402	GRAY STONE DAY SCHOOL	3,075,942	277,196	507,208	-	-	784,404
38405	STANLY COMMUNITY COLLEGE	10,067,933	907,296	1,660,154	-	13,607	2,581,057
38500	STOKES COUNTY SCHOOLS	31,809,926	2,866,627	5,245,306	-	336,737	8,448,670
38600	SURRY COUNTY SCHOOLS	39,640,540	3,572,301	6,536,537	-	511,603	10,620,441
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	281,871	281,871
38602	MILLENNIUM CHARTER ACADEMY	2,912,959	262,508	480,333	-	-	742,841
38605	SURRY COMMUNITY COLLEGE	10,968,787	988,478	1,808,701	-	173,479	2,970,658
38610	MOUNT AIRY CITY SCHOOLS	10,423,533	939,341	1,718,791	-	228,119	2,886,251
38620	ELKIN CITY SCHOOLS	7,072,000	637,310	1,166,139	-	251,737	2,055,186
38700	SWAIN COUNTY SCHOOLS	12,749,751	1,148,974	2,102,374	-	198,693	3,450,041
38701	MOUNTAIN DISCOVERY CHARTER	1,177,926	106,152	194,234	-	47,906	348,292
38800	TRANSYLVANIA COUNTY SCHOOLS	22,382,074	2,017,014	3,690,698	-	267,539	5,975,251
38801	BREVARD ACADEMY CHARTER SCHOOL	2,324,737	209,499	383,338	-	66,930	659,767
38900	TYRRELL COUNTY SCHOOLS	4,404,998	396,967	726,363	-	17,604	1,140,934
39000	UNION COUNTY SCHOOLS	217,440,676	19,595,181	35,854,937	-	1,171,267	56,621,385
39100	VANCE COUNTY SCHOOLS	27,450,859	2,473,799	4,526,517	-	1,037,632	8,037,948
39101	VANCE CHARTER SCHOOL	4,096,811	369,194	675,545	-	8,491	1,053,230
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	10,897,667	982,069	1,796,974	-	640,989	3,420,032
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	996,297,135	89,783,674	164,284,677	-	-	254,068,351
39201	ENDEAVOR CHARTER SCHOOL	4,210,900	379,475	694,357	-	193,252	1,267,084
39204	SOUTHERN WAKE ACADEMY	3,241,889	292,151	534,572	-	78,024	904,747
39205	WAKE TECHNICAL COLLEGE	87,603,609	7,894,607	14,445,420	-	1,530,734	23,870,761
39208	EAST WAKE FIRST ACADEMY	6,220,041	560,534	1,025,655	-	-	1,586,189
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	312,569	312,569
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	24,192	24,192
39300	WARREN COUNTY SCHOOLS	11,614,794	1,046,695	1,915,224	-	774,422	3,736,341
39301	HALIWA-SAPONI TRIBAL CHARTER	856,404	77,177	141,217	-	82,823	301,217
39400	WASHINGTON COUNTY SCHOOLS	6,670,468	601,125	1,099,929	-	277,647	1,978,701
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	8,412,910	758,149	1,387,249	-	146,080	2,291,478
39500	WATAUGA COUNTY SCHOOLS	32,390,740	2,918,968	5,341,080	-	531,670	8,791,718
39501	TWO RIVERS COMMUNITY SCHOOL	748,242	67,430	123,382	-	9,509	200,321
39600	WAYNE COUNTY SCHOOLS	83,694,969	7,542,370	13,800,904	-	519,968	21,863,242
39605	WAYNE COMMUNITY COLLEGE	11,960,022	1,077,806	1,972,151	-	-	3,049,957
39700	WILKES COUNTY SCHOOLS	48,868,367	4,403,889	8,058,162	-	63,932	12,525,983
39703	PINNACLE CLASSICAL ACADEMY	3,921,975	353,438	646,715	-	33,870	1,034,023
39705	WILKES COMMUNITY COLLEGE	12,948,295	1,166,866	2,135,112	-	58,775	3,360,753
39800	WILSON COUNTY SCHOOLS	53,393,381	4,811,671	8,804,316	-	105,729	13,721,716
39805	WILSON COMMUNITY COLLEGE	6,735,662	607,000	1,110,679	-	203,235	1,920,914
39900	YADKIN COUNTY SCHOOLS	29,811,156	2,686,503	4,915,718	-	581,847	8,184,068
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	428,719,096	38,635,036	70,693,748	-	27,086,803	136,415,587
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	746,761	67,296	123,137	-	207,203	397,636
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	15,781,244	1,422,164	2,602,252	-	1,046,723	5,071,139
Total for all Employers		\$ 14,816,678,007	\$ 1,335,240,007	\$ 2,443,199,997	\$ -	\$ 456,001,230	\$ 4,234,441,234

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

Deferred Inflows Of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
73,663	-	971,407	1,045,070	6,883,853	(880,767)	6,003,086
111,913	-	497,682	609,595	10,458,397	30,236	10,488,633
31,575	-	93,559	125,134	2,950,749	(6,766)	2,943,983
341,193	-	4,063,845	4,405,038	31,884,789	(681,908)	31,202,881
2,917	-	73,837	76,754	272,604	(60,476)	212,128
27,454	-	-	27,454	2,565,584	150,793	2,716,377
180,075	-	153,264	333,339	16,828,151	401,624	17,229,775
7,534	-	-	7,534	704,021	106,311	810,332
19,224	-	6,809	26,033	1,796,482	91,740	1,888,222
284,814	-	2,001,669	2,286,483	26,616,091	(1,802,920)	24,813,171
64,693	-	-	64,693	6,045,577	220,913	6,266,490
130,752	-	2,362,191	2,492,943	12,218,859	(835,582)	11,383,277
24,362	-	210,591	234,953	2,276,608	(71,645)	2,204,963
124,642	-	462,898	587,540	11,647,866	(71,002)	11,576,864
19,123	-	85,782	104,905	1,787,068	(15,785)	1,771,283
48,478	-	344,163	392,641	4,530,294	(16,352)	4,513,942
97,819	-	961,482	1,059,301	9,141,223	(439,656)	8,701,567
126,932	-	280,409	407,341	11,861,937	(244,348)	11,617,589
9,093	-	54,608	63,701	849,737	(78,135)	771,602
29,762	-	251,283	281,045	2,781,293	(170,396)	2,610,897
94,034	-	413,499	507,533	8,787,575	(43,435)	8,744,140
117,183	-	1,042,396	1,159,579	10,950,803	(341,731)	10,609,072
-	-	84,425	84,425	-	51,198	51,198
8,611	-	313,123	321,734	804,713	(173,940)	630,773
32,425	-	190,011	222,436	3,030,156	64,489	3,094,645
30,813	-	208,003	238,816	2,879,528	(6,047)	2,873,481
20,906	-	250,903	271,809	1,953,659	92,682	2,046,341
37,690	-	505,699	543,389	3,522,152	(212,858)	3,309,294
3,482	-	9,934	13,416	325,405	25,112	350,517
66,164	-	821,689	887,853	6,183,106	(248,377)	5,934,729
6,872	-	160,152	167,024	642,215	(44,551)	597,664
13,022	-	279,125	292,147	1,216,892	(115,663)	1,101,229
642,783	-	6,817,949	7,460,732	60,068,555	(5,573,220)	54,495,335
81,148	-	-	81,148	7,583,372	165,874	7,749,246
12,111	-	41,314	53,425	1,131,755	(7,396)	1,124,359
32,215	-	151,249	183,464	3,010,509	169,944	3,180,453
2,945,182	-	11,033,620	13,978,802	275,229,686	(10,738,298)	264,491,388
12,448	-	207,048	219,496	1,163,272	53,121	1,216,393
9,583	-	720,112	729,695	895,580	(455,168)	440,412
258,968	-	296,778	555,746	24,200,726	878,490	25,079,216
18,387	-	163,709	182,096	1,718,303	(181,374)	1,536,929
-	-	-	-	-	326,656	326,656
-	-	358,046	358,046	-	(163,541)	(163,541)
34,335	-	-	34,335	3,208,617	373,029	3,581,646
2,532	-	48,526	51,058	236,584	49,736	286,320
19,719	-	18,652	38,371	1,842,734	61,075	1,903,809
24,870	-	204,396	229,266	2,324,088	(84,082)	2,240,006
95,751	-	1,374,440	1,470,191	8,948,026	(275,412)	8,672,614
2,212	-	72,038	74,250	206,704	(37,252)	169,452
247,413	-	1,298,121	1,545,534	23,120,954	(1,685,354)	21,435,600
35,355	-	706,995	742,350	3,303,987	(374,639)	2,929,348
144,461	-	861,514	1,005,975	13,500,014	(770,369)	12,729,645
11,594	-	108,765	120,359	1,083,456	(57,553)	1,025,903
38,277	-	134,324	172,601	3,577,000	(41,415)	3,535,585
157,838	-	743,727	901,565	14,750,061	(579,898)	14,170,163
19,911	-	8,362	28,273	1,860,744	82,359	1,943,103
88,126	-	53,465	141,591	8,235,410	318,035	8,553,445
1,267,349	-	-	1,267,349	118,434,770	12,627,991	131,062,761
2,208	-	-	2,208	206,295	149,473	355,768
46,651	-	-	46,651	4,359,610	632,660	4,992,270
\$ 43,800,013	\$ -	\$ 456,001,230	\$ 499,801,243	\$ 4,093,146,000	\$ 31	\$ 4,093,146,031



Local Governmental Employees' Retirement System

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 11,701,243	0.01628%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	10,049,225	0.01398%
72593	TOWN OF SEAGROVE	714,662	0.00099%
90001	YANCEY COUNTY	84,573,064	0.11765%
90002	YANCEY SOIL & WATER CONSERVATION	332,135	0.00046%
90011	TOWN OF BURNSVILLE	10,227,926	0.01423%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	23,223,066	0.03231%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	72,139,251	0.10036%
90098	TOE RIVER HEALTH DISTRICT	10,606,299	0.01475%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	57,409,858	0.07986%
90101	ALAMANCE COUNTY	435,948,017	0.60646%
90111	CITY OF BURLINGTON	343,293,936	0.47757%
90114	CITY OF MEBANE	89,334,371	0.12428%
90117	ALAMANCE MUNICIPAL ABC BOARD	12,053,847	0.01677%
90121	CITY OF GRAHAM	74,959,123	0.10428%
90131	TOWN OF ELON	36,534,072	0.05082%
90141	TOWN OF HAW RIVER	10,206,298	0.01420%
90151	VILLAGE OF ALAMANCE	553,345	0.00077%
90161	TOWN OF GREEN LEVEL	485,650	0.00068%
90171	TOWN OF SPARTA	6,057,998	0.00843%
90201	ALEXANDER COUNTY	149,464,157	0.20792%
90211	TOWN OF TAYLORSVILLE	7,714,664	0.01073%
90301	ALLEGHANY COUNTY	51,305,565	0.07137%
90305	NORTHWESTERN REGIONAL LIBRARY	8,899,008	0.01238%
90307	TOWN OF SPARTA ABC BOARD	326,376	0.00045%
90401	ANSON COUNTY	101,577,283	0.14131%
90411	TOWN OF WADESBORO	24,119,915	0.03355%
90413	WADESBORO HOUSING AUTHORITY	1,928,932	0.00268%
90417	WADESBORO ABC BOARD	1,319,456	0.00184%
90421	TOWN OF LILESVILLE	905,067	0.00126%
90431	TOWN OF POLKTON	1,964,844	0.00273%
90441	TOWN OF PEACHLAND	665,271	0.00093%
90451	TOWN OF ANSONVILLE	1,518,031	0.00211%
90461	TOWN OF MORVEN	510,183	0.00071%
90501	ASHE COUNTY	94,647,655	0.13167%
90507	WEST JEFFERSON ABC BOARD	1,401,732	0.00195%
90511	TOWN OF JEFFERSON	8,156,951	0.01135%
90521	TOWN OF WEST JEFFERSON	10,267,805	0.01428%
90601	AVERY COUNTY	81,377,202	0.11321%
90602	AVERY COUNTY FIRE COMMISSION	4,801,683	0.00668%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	3,248,807	0.00452%
90611	TOWN OF BANNER ELK	8,923,025	0.01241%
90617	HIGH COUNTRY ABC BOARD	2,222,574	0.00309%
90621	TOWN OF NEWLAND	5,720,407	0.00796%
90631	TOWN OF BEECH MOUNTAIN	32,387,534	0.04506%
90641	TOWN OF ELK PARK	953,846	0.00133%
90651	VILLAGE OF SUGAR MOUNTAIN	6,439,253	0.00896%
90701	BEAUFORT COUNTY	165,439,279	0.23015%
90704	BEAUFORT COUNTY ABC BOARD	4,288,820	0.00597%
90705	B H M REGIONAL LIBRARY	1,841,609	0.00256%
90709	MIDEAST COMMISSION	11,104,643	0.01545%
90711	CITY OF WASHINGTON	105,843,149	0.14724%
90721	TOWN OF AURORA	788,679	0.00110%
90731	TOWN OF BELHAVEN	9,373,147	0.01304%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90741	TOWN OF WASHINGTON PARK	1,050,571	0.00146%
90751	TOWN OF CHOCOWINITY	11,591,315	0.01613%
90801	BERTIE COUNTY	65,363,135	0.09093%
90804	BERTIE COUNTY ABC BOARD	601,767	0.00084%
90805	ALBEMARLE REGIONAL LIBRARY	3,869,478	0.00538%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	6,443,348	0.00896%
90811	TOWN OF AULANDER	1,969,197	0.00274%
90812	TOWN OF WINDSOR	12,955,756	0.01802%
90813	TOWN OF COLERAIN	194,743	0.00027%
90861	TOWN OF LEWISTON WOODVILLE	351,974	0.00049%
90901	BLADEN COUNTY	135,723,202	0.18881%
90911	TOWN OF ELIZABETHTOWN	18,312,352	0.02547%
90917	ELIZABETHTOWN ABC BOARD	328,875	0.00046%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	487,902	0.00068%
90921	TOWN OF WHITE LAKE	8,862,765	0.01233%
90931	TOWN OF CLARKTON	1,871,847	0.00260%
90941	TOWN OF BLADENBORO	4,347,883	0.00605%
91001	BRUNSWICK COUNTY	525,948,655	0.73167%
91002	TOWN OF LELAND	124,165,865	0.17273%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	39,559,310	0.05503%
91004	BRUNSWICK COUNTY ABC BOARD	3,017,278	0.00420%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	73,017,534	0.10158%
91007	CALABASH ABC BOARD	716,460	0.00100%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	11,424,682	0.01589%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	765,946	0.00107%
91010	TOWN OF CALABASH	4,049,941	0.00563%
91011	CITY OF SOUTHPORT	38,706,910	0.05385%
91012	CITY OF NORTHWEST	1,226,479	0.00171%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	1,879,726	0.00261%
91014	TOWN OF HOLDEN BEACH	14,261,007	0.01984%
91015	CAPE FEAR REGIONAL JETPORT	1,222,479	0.00170%
91017	SOUTHPORT ABC BOARD	2,787,276	0.00388%
91020	TOWN OF BELVILLE	2,828,475	0.00393%
91021	TOWN OF OAK ISLAND	67,814,130	0.09434%
91024	TOWN OF CAROLINA SHORES	8,120,047	0.01130%
91026	TOWN OF NAVASSA	1,425,901	0.00198%
91027	OAK ISLAND ABC BOARD	1,207,115	0.00168%
91032	TOWN OF ST JAMES	2,942,926	0.00409%
91041	TOWN OF SUNSET BEACH	29,980,265	0.04171%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	39,050,901	0.05433%
91047	TOWN OF SUNSET BEACH ABC BOARD	731,521	0.00102%
91051	TOWN OF CASWELL BEACH	2,968,270	0.00413%
91057	SHALLOTTE ABC BOARD	617,464	0.00086%
91061	TOWN OF OCEAN ISLE BEACH	29,139,412	0.04054%
91067	OCEAN ISLE BEACH ABC BOARD	1,202,567	0.00167%
91071	CITY OF BOILING SPRING LAKES	16,948,909	0.02358%
91077	BOILING SPRING LAKES ABC BOARD	1,205,993	0.00168%
91081	TOWN OF SHALLOTTE	31,077,170	0.04323%
91091	VILLAGE OF BALD HEAD ISLAND	40,231,019	0.05597%
91101	BUNCOMBE COUNTY	1,007,206,151	1.40116%
91102	LAND-OF-SKY REGIONAL COUNCIL	35,013,949	0.04871%
91104	WOODFIN ABC COMMISSION	1,197,859	0.00167%
91107	ASHEVILLE-BUNCOMBE AIR QUALITY AGENCY	3,200,416	0.00445%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	78,061,659	0.10859%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,657,458	0.00787%
91111	TOWN OF BILTMORE FOREST	16,341,888	0.02273%
91120	WEST BUNCOMBE FIRE DEPARTMENT	20,159,983	0.02805%
91121	CITY OF ASHEVILLE	737,844,690	1.02644%
91127	ASHEVILLE ABC BOARD	22,587,321	0.03142%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	42,953,099	0.05975%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	32,028,869	0.04456%
91141	TOWN OF WEAVERVILLE	42,345,407	0.05891%
91147	WEAVERVILLE ABC BOARD	2,150,738	0.00299%
91151	TOWN OF BLACK MOUNTAIN	52,116,687	0.07250%
91154	BLACK MOUNTAIN ABC BOARD	1,538,128	0.00214%
91161	TOWN OF MONTREAT	6,079,583	0.00846%
91171	TOWN OF WOODFIN	19,517,217	0.02715%
91201	BURKE COUNTY	289,344,052	0.40252%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	1,521,980	0.00212%
91211	TOWN OF VALDESE	29,500,718	0.04104%
91213	VALDESE HOUSING AUTHORITY	1,487,499	0.00207%
91214	TOWN OF RUTHERFORD COLLEGE	1,645,882	0.00229%
91217	MORGANTON ABC BOARD	1,655,706	0.00230%
91221	TOWN OF DREXEL	8,282,032	0.01152%
91231	CITY OF MORGANTON	126,129,986	0.17546%
91233	MORGANTON HOUSING AUTHORITY	3,764,601	0.00524%
91241	TOWN OF GLEN ALPINE	1,671,745	0.00233%
91251	TOWN OF HILDEBRAN	1,573,906	0.00219%
91261	TOWN OF CONNELLY SPRINGS	677,900	0.00094%
91301	CABARRUS COUNTY	598,733,469	0.83292%
91302	WATER AND SEWER AUTHORITY OF CABARRUS COUNTY	35,997,450	0.05008%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	148,534,758	0.20663%
91308	CABARRUS COUNTY TOURISM AUTHORITY	8,719,496	0.01213%
91311	CITY OF CONCORD	580,310,250	0.80729%
91317	CONCORD ABC BOARD	10,367,314	0.01442%
91321	TOWN OF MOUNT PLEASANT	3,790,149	0.00527%
91327	MOUNT PLEASANT ABC BOARD	796,455	0.00111%
91331	CITY OF KANNAPOLIS	227,264,943	0.31616%
91341	TOWN OF MIDLAND	5,465,389	0.00760%
91401	CALDWELL COUNTY	255,686,279	0.35569%
91411	TOWN OF GRANITE FALLS	29,544,749	0.04110%
91414	TOWN OF RHODHISS	1,856,402	0.00258%
91417	GRANITE FALLS ABC BOARD	349,937	0.00049%
91421	TOWN OF SAWMILLS	7,216,476	0.01004%
91423	LENOIR HOUSING AUTHORITY	4,077,383	0.00567%
91431	TOWN OF HUDSON	12,694,040	0.01766%
91441	TOWN OF HARRISBURG	66,716,767	0.09281%
91451	CITY OF LENOIR	100,069,277	0.13921%
91457	CITY OF LENOIR ABC BOARD	1,158,481	0.00161%
91501	CAMDEN COUNTY	35,372,304	0.04921%
91504	CAMDEN COUNTY ABC BOARD	194,065	0.00027%
91601	CARTERET COUNTY	215,672,980	0.30003%
91602	CARTERET COUNTY TOURISM DEVELOPMENT AUTHORITY	1,939,314	0.00270%
91604	CARTERET COUNTY ABC BOARD	5,826,157	0.00810%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	12,440,241	0.01731%
91611	TOWN OF MOREHEAD CITY	90,764,432	0.12627%
91621	TOWN OF NEWPORT	20,616,074	0.02868%
91631	TOWN OF BEAUFORT	44,391,972	0.06176%

**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
91633	BEAUFORT HOUSING AUTHORITY	2,023,126	0.00281%
91641	TOWN OF PINE KNOLL SHORES	24,521,558	0.03411%
91651	TOWN OF EMERALD ISLE	40,661,270	0.05657%
91661	TOWN OF INDIAN BEACH	10,192,201	0.01418%
91671	TOWN OF CAPE CARTERET	6,038,962	0.00840%
91681	TOWN OF ATLANTIC BEACH	32,425,747	0.04511%
91691	TOWN OF CEDAR POINT	2,700,924	0.00376%
91701	CASWELL COUNTY	81,619,718	0.11354%
91704	CASWELL COUNTY ABC BOARD	1,500,293	0.00209%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	13,876,237	0.01930%
91719	TOWN OF YANCEYVILLE	2,304,750	0.00321%
91801	CATAWBA COUNTY	552,976,733	0.76927%
91804	CATAWBA COUNTY ABC BOARD	16,037,154	0.02231%
91811	CITY OF HICKORY	266,859,600	0.37124%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	4,424,180	0.00615%
91813	HICKORY PUBLIC HOUSING AUTHORITY	2,907,493	0.00404%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	33,160,479	0.04613%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	18,000,980	0.02504%
91821	CITY OF CLAREMONT	12,454,826	0.01733%
91831	TOWN OF MAIDEN	35,734,390	0.04971%
91841	THE TOWN OF LONGVIEW	21,847,172	0.03039%
91851	TOWN OF CONOVER	50,064,954	0.06965%
91861	TOWN OF BROOKFORD	1,131,995	0.00157%
91871	CITY OF NEWTON	87,196,723	0.12130%
91881	TOWN OF CATAWBA	1,654,785	0.00230%
91901	CHATHAM COUNTY	298,751,782	0.41560%
91903	CHATHAM COUNTY HOUSING AUTHORITY	520,277	0.00072%
91904	CHATHAM COUNTY ABC BOARD	3,618,666	0.00503%
91908	GOLDSTON-GULF SANITARY DISTRICT	1,111,349	0.00155%
91911	TOWN OF SILER CITY	40,742,893	0.05668%
91917	SILER CITY ABC BOARD	1,135,026	0.00158%
91921	TOWN OF PITTSBORO	32,898,403	0.04577%
92001	CHEROKEE COUNTY	122,429,455	0.17032%
92005	NANTAHALA REGIONAL LIBRARY	2,421,329	0.00337%
92011	TOWN OF MURPHY	14,723,968	0.02048%
92017	MURPHY ABC BOARD	1,230,191	0.00171%
92021	TOWN OF ANDREWS	10,905,686	0.01517%
92101	CHOWAN COUNTY	49,825,020	0.06931%
92104	CHOWAN COUNTY ABC BOARD	520,657	0.00072%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	12,130,130	0.01687%
92111	TOWN OF EDENTON	40,122,811	0.05582%
92113	THE NEW EDENTON HOUSING AUTHORITY	938,628	0.00131%
92201	CLAY COUNTY	78,978,809	0.10987%
92214	CLAY COUNTY ABC BOARD	2,480,789	0.00345%
92301	CLEVELAND COUNTY	409,013,440	0.56899%
92302	CLEVELAND COUNTY WATER	17,223,143	0.02396%
92311	CITY OF SHELBY	151,818,050	0.21120%
92317	SHELBY ABC BOARD	2,885,821	0.00401%
92321	CITY OF KINGS MOUNTAIN	94,061,976	0.13085%
92327	KINGS MOUNTAIN ABC BOARD	583,947	0.00081%
92331	TOWN OF BOILING SPRINGS	9,784,047	0.01361%
92341	TOWN OF LAWNSDALE	393,658	0.00055%
92351	TOWN OF GROVER	2,139,208	0.00298%
92401	COLUMBUS COUNTY	186,995,396	0.26014%

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

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92403	WHITEVILLE HOUSING AUTHORITY	859,844	0.00120%
92411	CITY OF WHITEVILLE	27,449,075	0.03819%
92417	WHITEVILLE ABC BOARD	798,001	0.00111%
92421	TOWN OF BRUNSWICK	609,520	0.00085%
92427	LAKE WACCAMAW ABC BOARD	92,343	0.00013%
92431	TOWN OF FAIR BLUFF	402,109	0.00056%
92441	TOWN OF CHADBOURN	7,100,566	0.00988%
92444	WEST COLUMBUS ABC BOARD	518,960	0.00072%
92451	TOWN OF TABOR CITY	9,098,232	0.01266%
92461	TOWN OF LAKE WACCAMAW	7,988,729	0.01111%
92501	CRAVEN COUNTY	284,368,999	0.39560%
92502	FIRST CRAVEN SANITARY DISTRICT	1,264,764	0.00176%
92504	CRAVEN COUNTY ABC BOARD	7,893,461	0.01098%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	6,600,098	0.00918%
92506	COASTAL CAROLINA REGIONAL AIRPORT	4,946,420	0.00688%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	7,420,185	0.01032%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTHORITY	19,101,727	0.02657%
92511	CITY OF NEW BERN	247,104,369	0.34376%
92513	TRILLIUM HEALTH RESOURCES	411,530,575	0.57249%
92521	TOWN OF TRENT WOODS	4,178,630	0.00581%
92531	CITY OF HAVELOCK	61,145,739	0.08506%
92541	TOWN OF RIVER BEND	10,012,881	0.01393%
92551	TOWN OF VANCEBORO	4,062,954	0.00565%
92561	TOWN OF BRIDGETON	708,555	0.00099%
92571	TOWN OF COVE CITY	595,562	0.00083%
92601	CUMBERLAND COUNTY	840,255,674	1.16891%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	325,466	0.00045%
92604	CUMBERLAND COUNTY ABC BOARD	20,846,613	0.02900%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	11,970,994	0.01665%
92611	CITY OF FAYETTEVILLE	743,401,607	1.03417%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	14,053,680	0.01955%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	454,183,091	0.63183%
92621	TOWN OF STEDMAN	1,692,135	0.00235%
92631	TOWN OF HOPE MILLS	57,254,161	0.07965%
92641	TOWN OF WADE	537,471	0.00075%
92651	TOWN OF LINDEN	256,274	0.00036%
92661	TOWN OF SPRING LAKE	28,572,542	0.03975%
92671	TOWN OF FALCON	190,121	0.00026%
92681	TOWN OF EASTOVER	531,205	0.00074%
92701	CURRITUCK COUNTY	205,311,624	0.28562%
92704	CURRITUCK COUNTY ABC BOARD	2,349,769	0.00327%
92801	DARE COUNTY	371,351,324	0.51660%
92802	DARE COUNTY TOURISM BOARD	7,127,651	0.00992%
92804	DARE COUNTY ABC BOARD	10,535,607	0.01466%
92811	TOWN OF NAGS HEAD	65,753,059	0.09147%
92821	TOWN OF KILL DEVIL HILLS	67,124,257	0.09338%
92831	TOWN OF MANTEO	20,665,191	0.02875%
92841	TOWN OF SOUTHERN SHORES	15,565,136	0.02165%
92851	TOWN OF KITTY HAWK	26,000,097	0.03617%
92861	TOWN OF DUCK	25,425,721	0.03537%
92901	DAVIDSON COUNTY	368,206,279	0.51222%
92911	CITY OF THOMASVILLE	118,382,126	0.16469%
92913	THOMASVILLE HOUSING AUTHORITY	927,436	0.00129%
92914	THOMASVILLE ABC BOARD	2,957,934	0.00411%

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

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92917	LEXINGTON ABC BOARD	3,158,767	0.00439%
92921	TOWN OF DENTON	5,295,029	0.00737%
92931	CITY OF LEXINGTON	168,659,016	0.23463%
92941	TOWN OF MIDWAY	250,045	0.00035%
93001	DAVIE COUNTY	168,313,980	0.23415%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	596,143	0.00083%
93011	TOWN OF MOCKSVILLE	12,976,157	0.01805%
93021	TOWN OF BERMUDA RUN	1,323,370	0.00184%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	1,087,621	0.00151%
93101	DUPLIN COUNTY	186,852,371	0.25994%
93108	EASTPOINTE HUMAN SERVICES	280,356,881	0.39001%
93111	TOWN OF BEULAVILLE	3,733,336	0.00519%
93121	TOWN OF KENANSVILLE	2,539,734	0.00353%
93127	KENANSVILLE ABC BOARD	417,076	0.00058%
93131	TOWN OF WARSAW	12,003,146	0.01670%
93137	WARSAW ABC BOARD	356,966	0.00050%
93141	TOWN OF FAISON	3,034,914	0.00422%
93151	TOWN OF WALLACE	22,279,102	0.03099%
93157	WALLACE ABC BOARD	1,325,047	0.00184%
93161	TOWN OF ROSE HILL	5,078,068	0.00706%
93171	TOWN OF CALYPSO	1,165,759	0.00162%
93181	TOWN OF TEACHEY	1,205,098	0.00168%
93191	TOWN OF MAGNOLIA	1,980,967	0.00276%
93201	DURHAM COUNTY	1,127,661,432	1.56873%
93204	DURHAM COUNTY ABC BOARD	25,125,252	0.03495%
93209	ALLIANCE HEALTH	700,950,146	0.97512%
93211	CITY OF DURHAM	1,387,171,167	1.92974%
93212	DURHAM CONVENTION AND VISITORS BUREAU	17,665,082	0.02457%
93219	CENTRAL PINES REGIONAL COUNCIL	31,689,133	0.04408%
93301	EDGECOMBE COUNTY	162,652,038	0.22627%
93304	EDGECOMBE COUNTY ABC BOARD	1,726,473	0.00240%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	1,852,466	0.00258%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	13,111,328	0.01824%
93311	TOWN OF TARBORO	81,404,471	0.11324%
93317	TARBORO REDEVELOPMENT COMMISSION	2,408,426	0.00335%
93321	CITY OF ROCKY MOUNT	483,219,759	0.67222%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	2,404,685	0.00335%
93331	TOWN OF PINETOPS	5,998,549	0.00834%
93333	ROCKY MOUNT HOUSING AUTHORITY	10,002,979	0.01392%
93341	TOWN OF MACCLESFIELD	2,821,108	0.00392%
93351	TOWN OF PRINCEVILLE	1,475,841	0.00205%
93401	FORSYTH COUNTY	931,305,347	1.29557%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	39,600,511	0.05509%
93411	CITY OF WINSTON-SALEM	1,127,776,902	1.56889%
93413	WINSTON-SALEM HOUSING AUTHORITY	37,617,632	0.05233%
93417	TRIAD MUNICIPAL ABC BOARD	19,673,457	0.02737%
93421	TOWN OF KERNERSVILLE	138,535,600	0.19272%
93431	TOWN OF RURAL HALL	10,602,829	0.01475%
93441	VILLAGE OF CLEMMONS	9,866,063	0.01373%
93442	CLEMMONS FIRE DEPARTMENT	12,638,240	0.01758%
93451	TOWN OF LEWISVILLE	6,445,005	0.00897%
93461	TOWN OF WALKERTOWN	956,653	0.00133%
93471	VILLAGE OF TOBACCOVILLE	856,413	0.00119%
93501	FRANKLIN COUNTY	254,680,369	0.35429%

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

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
93511	TOWN OF FRANKLINTON	7,037,405	0.00979%
93517	FRANKLINTON ABC BOARD	515,031	0.00072%
93521	TOWN OF LOUISBURG	26,352,312	0.03666%
93527	LOUISBURG ABC BOARD	760,102	0.00106%
93531	TOWN OF BUNN	1,221,943	0.00170%
93537	ABC BOARD - TOWN OF BUNN	616,014	0.00086%
93541	TOWN OF YOUNGSVILLE	13,744,915	0.01912%
93601	GASTON COUNTY	880,718,178	1.22520%
93602	TOWN OF STANLEY	14,514,885	0.02019%
93604	CRAMERTON ABC BOARD	1,308,813	0.00182%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	493,278,245	0.68622%
93610	TOWN OF MCADENVILLE	1,055,114	0.00147%
93611	CITY OF GASTONIA	462,876,215	0.64392%
93617	GASTONIA ABC BOARD	6,759,406	0.00940%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	529,280	0.00074%
93621	CITY OF BELMONT	95,598,706	0.13299%
93623	BELMONT HOUSING AUTHORITY	719,717	0.00100%
93631	TOWN OF CRAMERTON	19,714,318	0.02743%
93641	CITY OF CHERRYVILLE	28,025,692	0.03899%
93647	CHERRYVILLE ABC BOARD	235,508	0.00033%
93651	TOWN OF DALLAS	30,522,761	0.04246%
93661	CITY OF LOWELL	18,218,499	0.02534%
93671	BESSEMER CITY	24,042,777	0.03345%
93681	TOWN OF RANLO	14,975,044	0.02083%
93691	CITY OF MOUNT HOLLY	89,953,698	0.12514%
93701	GATES COUNTY	29,742,330	0.04138%
93704	GATES COUNTY ABC BOARD	190,440	0.00026%
93801	GRAHAM COUNTY	45,689,770	0.06356%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	8,447,580	0.01175%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	10,540,149	0.01466%
93821	TOWN OF ROBBINSVILLE	3,338,353	0.00464%
93901	GRANVILLE COUNTY	124,277,434	0.17289%
93904	GRANVILLE COUNTY ABC BOARD	2,669,166	0.00371%
93906	GRANVILLE COUNTY HOSPITAL	247,325,766	0.34406%
93908	GRANVILLE-VANCE PUBLIC HEALTH	42,414,423	0.05900%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	20,507,173	0.02853%
93911	CITY OF OXFORD	35,754,066	0.04974%
93913	OXFORD HOUSING AUTHORITY	2,416,079	0.00336%
93914	TOWN OF STOVALL	478,965	0.00067%
93921	CITY OF CREEDMOOR	19,918,261	0.02771%
93931	TOWN OF BUTNER	38,956,763	0.05419%
94001	GREENE COUNTY	78,720,156	0.10951%
94002	MAURY SANITARY LAND DISTRICT	140,068	0.00019%
94004	GREENE COUNTY ABC BOARD	781,242	0.00109%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	826,166	0.00115%
94011	TOWN OF HOOKERTON	1,504,482	0.00209%
94021	TOWN OF SNOW HILL	5,249,760	0.00730%
94031	TOWN OF WALSTONBURG	153,799	0.00021%
94101	GUILFORD COUNTY	1,484,734,406	2.06547%
94102	GUIL-RAND FIRE DEPARTMENT	25,050,617	0.03485%
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	26,967,811	0.03752%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	8,152,845	0.01134%
94111	CITY OF GREENSBORO	1,684,984,757	2.34405%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	11,627,834	0.01618%

**Local Governmental Employees' Retirement System
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
94117	GREENSBORO ABC BOARD	30,508,473	0.04244%
94118	GUILFORD FIRE DISTRICT # 13 INC	11,917,818	0.01658%
94121	CITY OF HIGH POINT	700,943,359	0.97511%
94127	HIGH POINT ABC BOARD	13,573,366	0.01888%
94131	TOWN OF JAMESTOWN	18,616,542	0.02590%
94151	TOWN OF GIBSONVILLE	35,641,949	0.04958%
94157	GIBSONVILLE ABC BOARD	1,705,076	0.00237%
94161	TOWN OF OAK RIDGE	3,904,066	0.00543%
94171	TOWN OF SUMMERFIELD	5,208,222	0.00725%
94172	SUMMERFIELD FIRE DISTRICT	24,097,171	0.03352%
94201	HALIFAX COUNTY	183,825,256	0.25573%
94204	HALIFAX COUNTY ABC BOARD	2,758,852	0.00384%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	753,415	0.00105%
94209	ROANOKE RAPIDS SANITARY DISTRICT	22,513,446	0.03132%
94211	TOWN OF ENFIELD	5,797,179	0.00806%
94221	CITY OF ROANOKE RAPIDS	56,942,876	0.07922%
94231	TOWN OF WELDON	11,480,551	0.01597%
94241	TOWN OF SCOTLAND NECK	8,061,918	0.01122%
94251	TOWN OF HOBGOOD	1,544,386	0.00215%
94261	TOWN OF LITTLETON	2,614,670	0.00364%
94301	HARNETT COUNTY	443,856,930	0.61747%
94311	CITY OF DUNN	53,489,644	0.07441%
94313	DUNN HOUSING AUTHORITY	1,544,896	0.00215%
94317	DUNN ABC BOARD	1,305,150	0.00182%
94321	TOWN OF LILLINGTON	24,729,201	0.03440%
94331	TOWN OF ERWIN	11,293,932	0.01571%
94341	TOWN OF COATS	5,481,425	0.00763%
94347	TOWN OF ANGIER ABC BOARD	547,509	0.00076%
94351	TOWN OF ANGIER	20,048,294	0.02789%
94401	HAYWOOD COUNTY	238,616,908	0.33195%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,796,611	0.00389%
94408	JUNALUSKA SANITARY DISTRICT	4,218,825	0.00587%
94411	TOWN OF WAYNESVILLE	81,329,826	0.11314%
94412	WAYNESVILLE ABC BOARD	2,090,681	0.00291%
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	1,641,767	0.00228%
94417	MONROE-UNION COUNTY ECONOMIC DEVELOPMENT COMMISSION	2,873,417	0.00400%
94421	TOWN OF MAGGIE VALLEY	11,944,331	0.01662%
94427	MAGGIE VALLEY ABC BOARD	2,136,327	0.00297%
94428	MAGGIE VALLEY SANITARY DISTRICT	4,708,070	0.00655%
94431	TOWN OF CANTON	27,985,702	0.03893%
94437	CANTON ABC BOARD	719,834	0.00100%
94501	HENDERSON COUNTY	443,121,129	0.61644%
94511	CITY OF HENDERSONVILLE	174,341,649	0.24253%
94517	HENDERSONVILLE ABC BOARD	4,482,100	0.00624%
94521	TOWN OF LAUREL PARK	9,302,214	0.01294%
94527	LAUREL PARK ABC BOARD	764,144	0.00106%
94531	THE VILLAGE OF FLAT ROCK	1,766,812	0.00246%
94532	BLUE RIDGE FIRE DEPARTMENT	9,309,731	0.01295%
94537	TOWN OF STOKESDALE	1,046,505	0.00146%
94541	TOWN OF FLETCHER	18,261,719	0.02540%
94547	FLETCHER ABC BOARD	1,593,285	0.00222%
94551	TOWN OF MILLS RIVER	5,318,599	0.00740%
94601	HERTFORD COUNTY	56,949,546	0.07922%
94604	HERTFORD COUNTY ABC BOARD	1,446,558	0.00201%

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94611	TOWN OF AHOSKIE	23,312,989	0.03243%
94621	TOWN OF MURFREESBORO	4,939,299	0.00687%
94631	TOWN OF WINTON	2,868,626	0.00399%
94641	TOWN OF COFIELD	1,084,286	0.00151%
94701	HOKE COUNTY	173,294,912	0.24108%
94704	HOKE COUNTY ABC BOARD	985,664	0.00137%
94711	TOWN OF RAEFORD	21,622,054	0.03008%
94801	HYDE COUNTY	44,344,761	0.06169%
94804	HYDE COUNTY ABC BOARD	290,052	0.00040%
94812	OCRACOCKE SANITARY DISTRICT	1,437,397	0.00200%
94901	IREDELL COUNTY	549,339,319	0.76421%
94908	IREDELL ECONOMIC DEVELOPMENT	3,921,053	0.00545%
94911	CITY OF STATESVILLE	219,123,302	0.30483%
94917	STATESVILLE ABC BOARD	2,239,382	0.00312%
94921	CITY OF MOORESVILLE	298,194,875	0.41483%
94923	MOORESVILLE HOUSING AUTHORITY	1,504,013	0.00209%
94927	MOORESVILLE ABC BOARD	1,755,256	0.00244%
94931	TOWN OF TROUTMAN	24,971,490	0.03474%
94937	TOWN OF TROUTMAN ABC BOARD	512,879	0.00071%
94947	VALDESE ABC BOARD	973,295	0.00135%
95001	JACKSON COUNTY	153,787,700	0.21394%
95002	TUCKASEEGEE WATER AUTHORITY	11,576,266	0.01610%
95005	FONTANA REGIONAL LIBRARY	12,566,904	0.01748%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMMISSION	10,608,656	0.01476%
95009	VAYA HEALTH	713,237,393	0.99221%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,564,213	0.00218%
95011	TOWN OF SYLVA	17,241,138	0.02398%
95017	JACKSON COUNTY ABC BOARD	3,122,977	0.00434%
95101	JOHNSTON COUNTY	721,735,538	1.00403%
95103	BENSON HOUSING AUTHORITY	2,942,804	0.00409%
95104	JOHNSTON COUNTY ABC BOARD	11,272,554	0.01568%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	3,893,376	0.00542%
95106	TOWN OF ARCHER LODGE	3,607,197	0.00502%
95110	JOHNSTON HEALTH CENTER	112,308,986	0.15624%
95111	TOWN OF SMITHFIELD	62,278,818	0.08664%
95113	SMITHFIELD HOUSING AUTHORITY	3,493,900	0.00486%
95121	TOWN OF SELMA	34,430,577	0.04790%
95122	TOWN OF MICRO	660,356	0.00092%
95123	SELMA HOUSING AUTHORITY	3,369,543	0.00469%
95131	TOWN OF CLAYTON	164,183,362	0.22840%
95141	TOWN OF BENSON	32,257,897	0.04488%
95151	TOWN OF FOUR OAKS	10,515,428	0.01463%
95161	TOWN OF PINE LEVEL	4,431,999	0.00617%
95171	TOWN OF KENLY	7,393,539	0.01029%
95181	TOWN OF PRINCETON	5,468,962	0.00761%
95191	TOWN OF WILSON'S MILLS	9,037,895	0.01257%
95201	JONES COUNTY	48,374,013	0.06729%
95204	JONES COUNTY ABC BOARD	418,771	0.00058%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	312,473	0.00043%
95211	TOWN OF POLLOCKSVILLE	96,484	0.00013%
95221	TOWN OF MAYSVILLE	3,687,833	0.00513%
95301	LEE COUNTY	187,912,187	0.26141%
95311	CITY OF SANFORD	160,376,989	0.22311%
95317	SANFORD ABC BOARD	4,115,521	0.00573%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
95321	TOWN OF BROADWAY	4,200,330	0.00584%
95401	LENOIR COUNTY	165,869,920	0.23075%
95404	LENOIR COUNTY ABC BOARD	4,010,172	0.00558%
95405	NEUSE REGIONAL LIBRARY	2,766,102	0.00385%
95411	CITY OF KINSTON	134,888,146	0.18765%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	15,538,290	0.02162%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,271,243	0.00455%
95416	KINSTON-LENOIR COUNTY TOURISM DEV AUTHORITY	694,177	0.00097%
95421	TOWN OF PINK HILL	1,144,078	0.00159%
95431	TOWN OF LAGRANGE	7,634,170	0.01062%
95501	LINCOLN COUNTY	368,227,610	0.51225%
95504	LINCOLN COUNTY ABC BOARD	2,216,669	0.00308%
95511	CITY OF LINCOLN	74,867,356	0.10415%
95513	LINCOLN COUNTY HOUSING AUTHORITY	3,505,220	0.00488%
95517	TOWN OF LINCOLN ABC BOARD	1,295,464	0.00180%
95601	MACON COUNTY	159,707,051	0.22217%
95611	TOWN OF FRANKLIN	23,638,391	0.03288%
95617	HIGHLANDS ABC BOARD	1,283,372	0.00179%
95621	TOWN OF HIGHLANDS	28,592,503	0.03978%
95701	MADISON COUNTY	79,076,656	0.11001%
95711	TOWN OF MARS HILL	13,268,281	0.01846%
95721	TOWN OF MARSHALL	3,822,213	0.00532%
95733	HOT SPRINGS HOUSING AUTHORITY	733,159	0.00102%
95801	MARTIN COUNTY	55,034,995	0.07656%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	814,626	0.00113%
95804	MARTIN COUNTY ABC BOARD	1,973,577	0.00275%
95811	TOWN OF WILLIAMSTON	36,545,127	0.05084%
95813	WILLIAMSTON HOUSING AUTHORITY	2,291,680	0.00319%
95821	TOWN OF OAK CITY	139,855	0.00019%
95831	TOWN OF HAMILTON	1,402,972	0.00195%
95841	TOWN OF JAMESVILLE	1,160,454	0.00161%
95851	TOWN OF ROBERSONVILLE	5,415,793	0.00753%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,555,934	0.00216%
95901	MCDOWELL COUNTY	153,213,538	0.21314%
95908	PLEASANT GARDEN FIRE DEPARTMENT	5,408,414	0.00752%
95911	TOWN OF MARION	43,562,509	0.06060%
95917	MARION ABC BOARD	2,504,386	0.00348%
95921	TOWN OF OLD FORT	2,969,552	0.00413%
96001	MECKLENBURG COUNTY	3,015,956,140	4.19561%
96003	INLIVIAN	134,480,165	0.18708%
96004	MECKLENBURG COUNTY ABC BOARD	111,402,951	0.15498%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	189,174,716	0.26317%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	404,596,781	0.56285%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	28,176,308	0.03920%
96011	CITY OF CHARLOTTE	4,458,545,169	6.20246%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	188,306,412	0.26196%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,195,289	0.00305%
96021	TOWN OF PINEVILLE	52,978,613	0.07370%
96031	TOWN OF MINT HILL	62,863,613	0.08745%
96041	TOWN OF HUNTERSVILLE	147,260,323	0.20486%
96051	TOWN OF CORNELIUS	81,824,411	0.11383%
96061	TOWN OF STALLINGS	28,409,094	0.03952%
96071	TOWN OF MATTHEWS	101,933,214	0.14180%
96081	TOWN OF DAVIDSON	50,804,327	0.07068%

**Local Governmental Employees' Retirement System
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96101	MITCHELL COUNTY	46,741,946	0.06502%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	382,362	0.00053%
96111	TOWN OF SPRUCE PINE	12,165,980	0.01692%
96121	TOWN OF BAKERSVILLE	805,605	0.00112%
96201	MONTGOMERY COUNTY	76,208,836	0.10602%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	870,438	0.00121%
96211	TOWN OF STAR	2,138,884	0.00298%
96221	TOWN OF TROY	13,015,695	0.01811%
96231	TOWN OF BISCOE	7,251,560	0.01009%
96241	TOWN OF CANDOR	3,425,351	0.00477%
96251	TOWN OF MOUNT GILEAD	6,004,336	0.00835%
96301	MOORE COUNTY	342,265,877	0.47614%
96302	TOWN OF TAYLORTOWN	1,419,394	0.00197%
96304	MOORE COUNTY ABC BOARD	5,316,044	0.00740%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,741,453	0.00381%
96310	MOORE COUNTY AIRPORT AUTHORITY	4,661,119	0.00648%
96311	TOWN OF SOUTHERN PINES	95,898,320	0.13341%
96312	TOWN OF CAMERON	1,015,680	0.00141%
96318	SANDHILLS CENTER	226,084,871	0.31451%
96321	TOWN OF VASS	2,731,939	0.00380%
96331	TOWN OF ABERDEEN	46,788,203	0.06509%
96341	TOWN OF ROBBINS	6,613,291	0.00920%
96351	VILLAGE OF PINEHURST	75,748,651	0.10538%
96361	TOWN OF PINEBLUFF	6,127,321	0.00852%
96371	VILLAGE OF WHISPERING PINES	13,186,737	0.01834%
96381	FOXFIRE VILLAGE	2,659,140	0.00370%
96391	TOWN OF CARTHAGE	12,813,125	0.01782%
96401	NASH COUNTY	283,571,718	0.39449%
96404	NASH COUNTY ABC BOARD	7,362,943	0.01024%
96405	BRASWELL MEMORIAL LIBRARY	6,477,261	0.00901%
96411	TOWN OF SPRING HOP	5,807,896	0.00808%
96421	TOWN OF NASHVILLE	29,829,297	0.04150%
96431	TOWN OF MIDDLESEX	2,687,370	0.00374%
96441	TOWN OF WHITAKERS	1,593,402	0.00222%
96451	TOWN OF BAILEY	963,708	0.00134%
96461	TOWN OF SHARPSBURG	7,987,903	0.01111%
96501	NEW HANOVER COUNTY	1,112,335,974	1.54741%
96502	NEW HANOVER AIRPORT AUTHORITY	25,779,367	0.03586%
96503	WILMINGTON HOUSING AUTHORITY	24,631,764	0.03427%
96504	NEW HANOVER COUNTY ABC BOARD	22,929,964	0.03190%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	165,731,005	0.23055%
96508	LOWER CAPE FEAR WATER & SEWER AUTHORITY	1,005,414	0.00140%
96511	TOWN OF WRIGHTSVILLE BEACH	40,022,246	0.05568%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	10,712,406	0.01490%
96521	TOWN OF CAROLINA BEACH	65,698,147	0.09140%
96531	CITY OF WILMINGTON	539,942,433	0.75113%
96541	TOWN OF KURE BEACH	30,614,854	0.04259%
96601	NORTHAMPTON COUNTY	106,539,036	0.14821%
96604	NORTHAMPTON COUNTY ABC BOARD	314,324	0.00044%
96611	TOWN OF RICH SQUARE	2,447,129	0.00340%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,104,353	0.00293%
96621	TOWN OF WOODLAND	1,164,214	0.00162%
96631	TOWN OF GARYSBURG	2,205,947	0.00307%
96641	TOWN OF CONWAY	2,314,936	0.00322%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96651	TOWN OF GASTON	1,742,838	0.00242%
96661	TOWN OF JACKSON	1,057,201	0.00147%
96671	TOWN OF SEVERN	724,047	0.00101%
96681	TOWN OF SEABOARD	1,775,655	0.00247%
96701	ONslow COUNTY	615,879,675	0.85677%
96704	ONslow COUNTY ABC BOARD	20,279,714	0.02821%
96708	ONslow WATER & SEWER AUTHORITY	70,144,424	0.09758%
96711	CITY OF JACKSONVILLE	251,534,943	0.34992%
96721	TOWN OF SWANSBORO	20,755,594	0.02887%
96722	TOWN OF SWEPSONVILLE	1,913,449	0.00266%
96731	TOWN OF HOLLY RIDGE	15,810,653	0.02199%
96741	TOWN OF RICHLANDS	5,212,128	0.00725%
96751	TOWN OF NORTH TOPSAIL BEACH	20,427,317	0.02842%
96801	ORANGE COUNTY	531,026,437	0.73873%
96804	ORANGE COUNTY ABC BOARD	19,145,281	0.02663%
96808	ORANGE WATER AND SEWER AUTHORITY	80,748,386	0.11233%
96811	TOWN OF CHAPEL HILL	402,092,356	0.55937%
96821	TOWN OF CARRBORO	79,026,283	0.10994%
96831	TOWN OF HILLSBOROUGH	69,388,414	0.09653%
96901	PAMLICO COUNTY	57,894,978	0.08054%
96911	TOWN OF BAYBORO	112,094	0.00016%
96912	TOWN OF ORIENTAL	4,329,550	0.00602%
96918	BAY RIVER METROPOLITAN SEWERAGE DISTRICT	2,900,132	0.00403%
97001	PASQUOTANK COUNTY	101,145,513	0.14071%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	27,431,267	0.03816%
97004	PASQUOTANK COUNTY ABC BOARD	1,210,244	0.00168%
97005	EAST ALBEMARLE REGIONAL LIBRARY	2,051,829	0.00285%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	17,795,464	0.02476%
97011	ELIZABETH CITY	113,793,596	0.15830%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTHORITY	1,842,343	0.00256%
97013	ELIZABETH CITY-PASQUOTANK COUNTY TOURISM DEV AUTHORITY	748,651	0.00104%
97015	PASQUOTANK-CAMDEN LIBRARY	2,683,006	0.00373%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMMISSION	132,442	0.00018%
97101	PENDER COUNTY	206,288,868	0.28698%
97104	PENDER COUNTY ABC BOARD	5,038,765	0.00701%
97111	TOWN OF BURGAW	28,365,090	0.03946%
97121	TOWN OF TOPSAIL BEACH	14,112,582	0.01963%
97131	TOWN OF SURF CITY	53,016,229	0.07375%
97201	PERQUIMANS COUNTY	51,822,912	0.07209%
97211	TOWN OF HERTFORD	6,439,488	0.00896%
97213	HERTFORD HOUSING AUTHORITY	2,033,861	0.00283%
97217	TOWN OF HERTFORD ABC BOARD	543,052	0.00076%
97221	TOWN OF WINFALL	371,210	0.00052%
97301	PERSON COUNTY	159,323,261	0.22164%
97302	ROXBORO HOUSING AUTHORITY	3,372,082	0.00469%
97304	PERSON COUNTY ABC BOARD	1,846,909	0.00257%
97311	CITY OF ROXBORO	50,006,379	0.06957%
97401	PITT COUNTY	446,967,952	0.62179%
97402	PITT-GREENVILLE CONVENTION AND VISITORS	2,678,375	0.00373%
97404	PITT COUNTY ABC BOARD	20,907,544	0.02909%
97405	SHEPPARD MEMORIAL LIBRARY	5,804,334	0.00807%
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,678,208	0.00373%
97411	CITY OF GREENVILLE	394,935,509	0.54941%
97412	GREENVILLE UTILITIES COMMISSION	280,303,564	0.38994%

**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
97413	GREENVILLE HOUSING AUTHORITY	21,089,693	0.02934%
97421	TOWN OF FARMVILLE	26,940,619	0.03748%
97423	FARMVILLE HOUSING AUTHORITY	2,586,798	0.00360%
97431	TOWN OF GRIFTON	5,246,199	0.00730%
97441	TOWN OF BETHEL	774,794	0.00108%
97451	TOWN OF WINTERVILLE	44,713,804	0.06220%
97461	TOWN OF AYDEN	35,375,255	0.04921%
97471	TOWN OF GRIMESLAND	1,569,194	0.00218%
97481	VILLAGE OF SIMPSON	102,018	0.00014%
97501	POLK COUNTY	89,264,500	0.12418%
97503	AYDEN HOUSING AUTHORITY	3,636,988	0.00506%
97511	TOWN OF TRYON	15,362,821	0.02137%
97517	TRYON ABC BOARD	801,417	0.00111%
97521	TOWN OF COLUMBUS	9,836,700	0.01368%
97527	COLUMBUS ABC BOARD	280,384	0.00039%
97531	CITY OF SALUDA	4,501,797	0.00626%
97601	RANDOLPH COUNTY	406,974,162	0.56616%
97607	ASHEBORO ABC BOARD	2,164,690	0.00301%
97611	CITY OF ASHEBORO	169,030,607	0.23514%
97613	ASHEBORO HOUSING AUTHORITY	6,982,227	0.00971%
97621	CITY OF RANDLEMAN	27,937,900	0.03887%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,579,817	0.00220%
97627	CITY OF RANDLEMAN ABC BOARD	417,769	0.00058%
97631	TOWN OF LIBERTY	18,103,651	0.02518%
97637	LIBERTY ABC BOARD	308,859	0.00043%
97641	TOWN OF RAMSEUR	6,768,775	0.00942%
97651	CITY OF ARCHDALE	32,107,074	0.04467%
97661	CITY OF TRINITY	4,933,764	0.00686%
97701	RICHMOND COUNTY	157,134,046	0.21859%
97705	SANDHILL REGIONAL LIBRARY	1,646,819	0.00229%
97711	CITY OF ROCKINGHAM	50,617,784	0.07042%
97713	ROCKINGHAM HOUSING AUTHORITY	5,378,011	0.00748%
97717	HAMLET ABC BOARD	967,846	0.00135%
97721	CITY OF HAMLET	33,783,157	0.04700%
97727	CITY OF ROCKINGHAM ABC BOARD	1,124,868	0.00156%
97731	TOWN OF ELLERBE	1,747,541	0.00243%
97801	ROBESON COUNTY	407,863,763	0.56739%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	7,308,143	0.01017%
97803	ROBESON COUNTY HOUSING AUTHORITY	6,507,117	0.00905%
97805	ROBESON COUNTY PUBLIC LIBRARY	5,783,057	0.00805%
97811	CITY OF LUMBERTON	142,098,396	0.19768%
97813	HOUSING AUTHORITY OF THE CITY OF LUMBERTON	8,006,863	0.01114%
97817	LUMBERTON ABC BOARD	1,740,212	0.00242%
97818	LUMBERTON AIRPORT COMMISSION	1,576,895	0.00219%
97821	TOWN OF FAIRMONT	9,945,215	0.01384%
97823	FAIRMONT HOUSING AUTHORITY	1,470,575	0.00205%
97831	TOWN OF ST PAULS	12,978,597	0.01805%
97837	ST PAUL'S ABC BOARD	1,020,036	0.00142%
97840	TOWN OF MAXTON	7,931,210	0.01103%
97841	TOWN OF PARKTON	149,155	0.00021%
97847	MAXTON ABC BOARD	119,265	0.00017%
97851	TOWN OF PEMBROKE	15,395,494	0.02142%
97853	PEMBROKE HOUSING AUTHORITY	4,446,222	0.00619%
97861	TOWN OF ROWLAND	4,935,575	0.00687%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97871	TOWN OF RED SPRINGS	15,679,196	0.02181%
97877	RED SPRINGS ABC BOARD	642,795	0.00089%
97901	ROCKINGHAM COUNTY	263,257,739	0.36623%
97911	CITY OF REIDSVILLE	76,844,667	0.10690%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,887,656	0.00263%
97917	REIDSVILLE ABC BOARD	1,619,326	0.00225%
97921	TOWN OF MAYODAN	14,821,855	0.02062%
97931	TOWN OF STONEVILLE	3,814,719	0.00531%
97941	TOWN OF MADISON	12,806,076	0.01781%
97947	MADISON ABC BOARD	762,783	0.00106%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,727,791	0.00240%
97951	CITY OF EDEN	73,804,900	0.10267%
97957	EDEN ABC BOARD	834,070	0.00116%
98001	ROWAN COUNTY	388,924,751	0.54105%
98002	ROWAN CONVENTION & VISTORS BUREAU	892,578	0.00124%
98003	ROWAN COUNTY HOUSING AUTHORITY	7,361,804	0.01024%
98004	ROWAN COUNTY ABC BOARD	15,058,757	0.02095%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	406,411	0.00057%
98011	CITY OF SALISBURY	206,158,446	0.28679%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,732,360	0.01076%
98021	TOWN OF EAST SPENCER	3,166,596	0.00441%
98023	EAST SPENCER HOUSING AUTHORITY	417,699	0.00058%
98031	TOWN OF SPENCER	15,845,871	0.02204%
98041	TOWN OF CHINA GROVE	17,015,059	0.02367%
98051	TOWN OF LANDIS	26,854,512	0.03736%
98061	TOWN OF GRANITE QUARRY	8,567,790	0.01192%
98071	TOWN OF ROCKWELL	6,835,644	0.00951%
98081	TOWN OF FAITH	615,942	0.00086%
98091	TOWN OF CLEVELAND	4,834,516	0.00673%
98101	RUTHERFORD COUNTY	183,544,673	0.25534%
98102	BROAD RIVER WATER AUTHORITY	13,746,934	0.01912%
98103	FOOTHILLS HEALTH DISTRICT	31,443,507	0.04374%
98107	FOREST CITY ABC BOARD 168	1,684,171	0.00234%
98109	ISOTHERMAL PLANNING AND DEVELOPMENT COMMISSION	10,456,421	0.01455%
98111	TOWN OF FOREST CITY	68,812,214	0.09573%
98113	FOREST CITY HOUSING AUTHORITY	1,575,851	0.00219%
98121	TOWN OF SPINDALE	15,257,967	0.02123%
98131	TOWN OF LAKE LURE	19,998,381	0.02782%
98141	TOWN OF RUTHERFORDTON	21,596,717	0.03004%
98147	TOWN OF RUTHERFORDTON ABC BOARD	662,661	0.00092%
98161	TOWN OF ELLENBORO	460,529	0.00064%
98201	SAMPSON COUNTY	212,670,408	0.29585%
98205	J C HOLLIDAY MEMORIAL LIBRARY	2,503,997	0.00348%
98211	CITY OF CLINTON	55,460,467	0.07715%
98218	CLINTON ABC BOARD	729,110	0.00101%
98221	TOWN OF SALEMBURG	1,361,755	0.00189%
98231	TOWN OF NEWTON GROVE	1,567,521	0.00218%
98237	ROSEBORO ABC BOARD	577,353	0.00080%
98241	TOWN OF GARLAND	1,411,448	0.00196%
98251	TOWN OF TURKEY	126,090	0.00018%
98261	TOWN OF ROSEBORO	1,728,829	0.00241%
98271	TOWN OF AUTRYVILLE	973,589	0.00135%
98301	SCOTLAND COUNTY	138,584,956	0.19279%
98304	SCOTLAND COUNTY ABC BOARD	1,066,001	0.00148%

**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
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	2,950,210	0.00410%
98311	CITY OF LAURINBURG	59,121,807	0.08225%
98313	LAURINBURG HOUSING AUTHORITY	11,075,747	0.01541%
98321	TOWN OF WAGRAM	912,194	0.00127%
98331	TOWN OF GIBSON	288,718	0.00040%
98401	STANLY COUNTY	197,095,016	0.27419%
98404	LOCUST ABC BOARD	1,950,041	0.00271%
98411	CITY OF ALBEMARLE	131,860,379	0.18344%
98414	VILLAGE OF MISENHEIMER	2,750,147	0.00383%
98417	ALBEMARLE ABC BOARD	2,035,023	0.00283%
98421	TOWN OF NORWOOD	9,603,374	0.01336%
98427	NORWOOD ABC BOARD	492,114	0.00068%
98431	CITY OF LOCUST	17,937,301	0.02495%
98441	TOWN OF OAKBORO	9,071,169	0.01262%
98451	TOWN OF BADIN	3,170,218	0.00441%
98471	TOWN OF NEW LONDON	962,075	0.00134%
98481	TOWN OF STANFIELD	5,712,302	0.00795%
98501	STOKES COUNTY	133,539,104	0.18577%
98511	TOWN OF WALNUT COVE	5,011,447	0.00697%
98517	STOKES MUNICIPAL ABC BOARD	1,216,509	0.00169%
98521	CITY OF KING	40,521,351	0.05637%
98601	SURRY COUNTY	248,794,013	0.34611%
98604	YADKIN VALLEY ABC BOARD	1,256,626	0.00175%
98607	PILOT MOUNTAIN ABC BOARD	624,024	0.00087%
98608	YADKIN VALLEY SEWER AUTHORITY	3,996,659	0.00556%
98611	TOWN OF PILOT MOUNTAIN	10,255,595	0.01427%
98621	TOWN OF DOBSON	10,582,376	0.01472%
98627	DOBSON ABC BOARD	625,874	0.00087%
98631	CITY OF MOUNT AIRY	53,649,522	0.07463%
98637	MOUNT AIRY ABC BOARD	1,026,303	0.00143%
98641	TOWN OF ELKIN	17,450,855	0.02428%
98701	SWAIN COUNTY	78,050,858	0.10858%
98711	TOWN OF BRYSON CITY	11,858,767	0.01650%
98717	BRYSON CITY ABC BOARD	975,640	0.00136%
98801	TRANSYLVANIA COUNTY	159,989,223	0.22257%
98811	CITY OF BREVARD	46,511,233	0.06470%
98817	BREVARD ABC BOARD	557,465	0.00078%
98901	TYRRELL COUNTY	18,129,956	0.02522%
98904	TYRRELL COUNTY ABC BOARD	218,323	0.00030%
98911	TOWN OF COLUMBIA	1,775,820	0.00247%
99001	UNION COUNTY	681,538,766	0.94811%
99011	CITY OF MONROE	280,245,601	0.38986%
99013	CITY OF MONROE HOUSING AUTHORITY	3,746,396	0.00521%
99014	INDIAN TRAIL ABC BOARD	2,911,361	0.00405%
99017	MONROE ABC BOARD	2,352,377	0.00327%
99021	TOWN OF MARSHVILLE	9,459,768	0.01316%
99022	TOWN OF MINERAL SPRINGS	393,675	0.00055%
99031	TOWN OF WINGATE	6,119,295	0.00851%
99041	TOWN OF WAXHAW	48,732,719	0.06779%
99047	WAXHAW ABC BOARD	1,437,419	0.00200%
99051	TOWN OF INDIAN TRAIL	24,936,712	0.03469%
99061	TOWN OF UNIONVILLE	239,099	0.00033%
99071	TOWN OF WEDDINGTON	1,312,801	0.00183%
99081	VILLAGE OF MARVIN	5,229,305	0.00727%

**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
99091	VILLAGE OF WESLEY CHAPEL	745,341	0.00104%
99101	VANCE COUNTY	115,059,340	0.16006%
99104	VANCE COUNTY ABC BOARD	2,240,337	0.00312%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	6,826,421	0.00950%
99110	KERR AREA TRANSPORTATION AUTHORITY	11,198,410	0.01558%
99111	CITY OF HENDERSON	83,636,244	0.11635%
99201	WAKE COUNTY	2,725,149,678	3.79106%
99202	TOWN OF HOLLY SPRINGS	251,310,884	0.34961%
99203	TOWN OF ROLESVILLE	31,567,641	0.04391%
99204	WAKE COUNTY ABC BOARD	94,581,349	0.13158%
99206	TOWN OF MORRISVILLE	141,206,373	0.19644%
99207	WAKE COUNTY HOUSING AUTHORITY	8,305,140	0.01155%
99208	BAYLEAF FIRE DEPARTMENT	25,073,158	0.03488%
99210	ELECTRICITIES OF NC	142,471,442	0.19820%
99211	CITY OF RALEIGH	2,241,281,373	3.11794%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	6,650,093	0.00925%
99213	CITY OF RALEIGH HOUSING AUTHORITY	49,008,683	0.06818%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	310,028,192	0.43129%
99219	LINCOLNTON-LINCOLN COUNTY AIRPORT AUTHORITY	1,334,823	0.00186%
99221	TOWN OF CARY	865,359,656	1.20383%
99222	CENTENNIAL AUTHORITY	2,732,439	0.00380%
99231	TOWN OF WENDELL	39,577,748	0.05506%
99241	TOWN OF ZEBULON	46,926,213	0.06528%
99251	TOWN OF GARNER	131,430,970	0.18284%
99252	GARNER FIRE DEPT	53,287,734	0.07413%
99261	TOWN OF FUQUAY-VARINA	225,701,031	0.31398%
99271	TOWN OF APEX	391,314,366	0.54437%
99281	TOWN OF WAKE FOREST	278,770,773	0.38781%
99291	TOWN OF KNIGHTDALE	94,665,462	0.13169%
99301	WARREN COUNTY	104,127,850	0.14486%
99304	WARREN COUNTY ABC BOARD	1,165,552	0.00162%
99311	TOWN OF NORLINA	3,459,818	0.00481%
99321	TOWN OF WARRENTON	5,352,327	0.00745%
99401	WASHINGTON COUNTY	43,254,400	0.06017%
99404	WASHINGTON COUNTY ABC BOARD	410,735	0.00057%
99405	PETTIGREW REGIONAL LIBRARY	4,427,728	0.00616%
99411	TOWN OF PLYMOUTH	11,696,035	0.01627%
99413	PLYMOUTH HOUSING AUTHORITY	2,264,323	0.00315%
99421	TOWN OF ROPER	722,476	0.00101%
99431	TOWN OF CRESWELL	1,003,627	0.00140%
99501	WATAUGA COUNTY	114,238,099	0.15892%
99502	REGION D COUNCIL OF GOVERNMENTS	11,947,096	0.01662%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	2,108,485	0.00293%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTHORITY	1,704,357	0.00237%
99511	TOWN OF BOONE	83,528,993	0.11620%
99521	TOWN OF BLOWING ROCK	37,940,514	0.05278%
99527	BLOWING ROCK ABC BOARD	733,357	0.00102%
99531	TOWN OF SEVEN DEVILS	7,609,634	0.01059%
99601	WAYNE COUNTY	347,746,685	0.48376%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,766,414	0.00524%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	10,435,704	0.01452%
99604	WAYNE COUNTY ABC BOARD	9,411,710	0.01309%
99609	SOUTHERN WAYNE SANITARY DISTRICT	2,351,698	0.00327%
99610	EASTERN WAYNE SANITARY DISTRICT	13,189,087	0.01835%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99611	CITY OF GOLDSBORO	175,118,542	0.24361%
99613	HOUSING AUTHORITY OF GOLDSBORO	25,266,972	0.03515%
99621	TOWN OF MOUNT OLIVE	26,210,707	0.03646%
99623	MOUNT OLIVE HOUSING AUTHORITY	200,312	0.00028%
99624	WASHINGTON HOUSING AUTHORITY	7,022,313	0.00977%
99631	TOWN OF FREMONT	4,835,506	0.00673%
99651	TOWN OF PIKEVILLE	3,612,575	0.00503%
99661	VILLAGE OF WALNUT CREEK	2,739,172	0.00381%
99701	WILKES COUNTY	208,278,599	0.28974%
99705	APPALACHIAN REGIONAL LIBRARY	10,109,357	0.01406%
99711	TOWN OF NORTH WILKESBORO	29,016,319	0.04037%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,299,201	0.00181%
99721	TOWN OF WILKESBORO	43,896,579	0.06107%
99727	WILKESBORO ABC BOARD	2,883,521	0.00401%
99801	WILSON COUNTY	335,129,368	0.46621%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	641,743	0.00089%
99804	WILSON COUNTY ABC BOARD	6,521,505	0.00907%
99811	CITY OF WILSON	388,443,306	0.54038%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	1,346,851	0.00187%
99818	CITY OF WILSON CEMETERY COMMISSION	1,791,306	0.00249%
99821	TOWN OF STANTONSBURG	6,174,202	0.00859%
99831	TOWN OF BLACK CREEK	2,103,347	0.00293%
99841	TOWN OF LUCAMA	3,967,525	0.00552%
99851	TOWN OF ELM CITY	706,703	0.00098%
99901	YADKIN COUNTY	118,762,493	0.16521%
99911	TOWN OF YADKINVILLE	16,368,478	0.02277%
99921	TOWN OF JONESVILLE	8,523,313	0.01186%
99931	TOWN OF EAST BEND	1,145,651	0.00159%
99941	TOWN OF BOONVILLE	3,703,358	0.00515%
99991	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS	43,448,007	0.06044%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	83,508,798	0.11617%
Total		\$ 71,883,714,418	100.00000%

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

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 1,097,377	\$ 192,302	\$ 149,188	\$ -	\$ 94,506	\$ 435,996
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	942,458	165,154	128,127	-	15,953	309,234
72593	TOWN OF SEAGROVE	67,010	11,743	9,110	-	7,906	28,759
90001	YANCEY COUNTY	7,931,543	1,389,907	1,078,289	-	182,927	2,651,123
90002	YANCEY SOIL & WATER CONSERVATION	31,146	5,458	4,234	-	6,795	16,487
90011	TOWN OF BURNSVILLE	959,176	168,084	130,399	-	26,769	325,252
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	2,177,900	381,650	296,084	-	13,434	691,168
90096	ALBEMARLE REGIONAL HEALTH SERVICES	6,765,403	1,185,555	919,753	-	404,306	2,509,614
90098	TOE RIVER HEALTH DISTRICT	994,704	174,310	135,229	-	73,356	382,895
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	5,384,076	943,494	731,962	-	42,567	1,718,023
90101	ALAMANCE COUNTY	40,884,527	7,164,517	5,558,227	-	218,906	12,941,650
90111	CITY OF BURLINGTON	32,195,108	5,641,802	4,376,906	-	849,069	10,867,777
90114	CITY OF MEBANE	8,378,030	1,468,148	1,138,988	-	1,718,311	4,325,447
90117	ALAMANCE MUNICIPAL ABC BOARD	1,130,477	198,102	153,688	-	103,692	455,482
90121	CITY OF GRAHAM	7,029,871	1,231,900	955,707	-	92,421	2,280,028
90131	TOWN OF ELON	3,426,285	600,415	465,801	-	62,400	1,128,616
90141	TOWN OF HAW RIVER	957,154	167,730	130,125	-	37,618	335,473
90151	VILLAGE OF ALAMANCE	51,909	9,096	7,057	-	255	16,408
90161	TOWN OF GREEN LEVEL	45,572	7,986	6,196	-	3,444	17,626
90171	TOWN OF SPARTA	568,104	99,553	77,233	-	138,334	315,120
90201	ALEXANDER COUNTY	14,017,204	2,456,345	1,905,631	-	371,673	4,733,649
90211	TOWN OF TAYLORSVILLE	723,495	128,794	98,359	-	27,617	252,760
90301	ALLEGHANY COUNTY	4,811,590	843,173	654,133	-	120,801	1,618,107
90305	NORTHWESTERN REGIONAL LIBRARY	834,594	146,252	113,463	-	16,107	275,822
90307	TOWN OF SPARTA ABC BOARD	30,606	5,363	4,161	-	24,021	33,545
90401	ANSON COUNTY	9,526,238	1,669,358	1,295,086	-	94,610	3,059,054
90411	TOWN OF WADESBORO	2,262,033	396,394	307,522	-	582	704,498
90413	WADESBORO HOUSING AUTHORITY	180,874	31,696	24,590	-	15,621	71,907
90417	WADESBORO ABC BOARD	123,773	21,690	16,827	-	37,127	75,644
90421	TOWN OF LILESVILLE	84,875	14,873	11,539	-	635	27,047
90431	TOWN OF POLKTON	184,244	32,287	25,048	-	31,624	88,959
90441	TOWN OF PEACHLAND	62,359	10,928	8,478	-	4,373	23,779
90451	TOWN OF ANSONVILLE	142,380	24,950	19,356	-	7,804	52,110
90461	TOWN OF MORVEN	47,864	8,388	6,507	-	24,113	39,008
90501	ASHE COUNTY	8,876,360	1,555,474	1,206,736	-	30,234	2,792,444
90507	WEST JEFFERSON ABC BOARD	131,459	23,037	17,872	-	17,275	58,184
90511	TOWN OF JEFFERSON	764,955	134,049	103,995	-	12,503	250,547
90521	TOWN OF WEST JEFFERSON	962,952	168,746	130,913	-	31,121	330,780
90601	AVERY COUNTY	7,631,817	1,337,383	1,037,541	-	178,305	2,553,229
90602	AVERY COUNTY FIRE COMMISSION	450,330	78,915	61,222	-	11,168	151,305
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	304,714	53,398	41,426	-	4,661	99,485
90611	TOWN OF BANNER ELK	836,819	146,642	113,765	-	-	260,407
90617	HIGH COUNTRY ABC BOARD	208,446	36,528	28,338	-	11,794	76,660
90621	TOWN OF NEWLAND	536,486	94,013	72,935	-	31,510	198,458
90631	TOWN OF BEECH MOUNTAIN	3,037,370	532,262	412,929	-	66,506	1,011,697
90641	TOWN OF ELK PARK	89,459	15,677	12,162	-	2,387	30,226
90651	VILLAGE OF SUGAR MOUNTAIN	603,901	105,826	82,100	-	128,722	316,648
90701	BEAUFORT COUNTY	15,515,361	2,718,879	2,109,304	-	-	4,828,183
90704	BEAUFORT COUNTY ABC BOARD	402,196	70,480	54,678	-	2,216	127,374
90705	B H M REGIONAL LIBRARY	172,716	30,266	23,481	-	3,694	57,441
90709	MIDEAST COMMISSION	1,041,422	182,497	141,581	-	80,403	404,481
90711	CITY OF WASHINGTON	9,926,277	1,739,460	1,349,471	-	32,891	3,121,822
90721	TOWN OF AURORA	73,954	12,960	10,054	-	4,383	27,397
90731	TOWN OF BELHAVEN	879,020	154,038	119,502	-	26,382	299,922
90741	TOWN OF WASHINGTON PARK	98,493	17,260	13,390	-	13,265	43,915
90751	TOWN OF CHOCOWINITY	1,087,062	190,494	147,785	-	105,660	443,939
90801	BERTIE COUNTY	6,129,952	1,074,200	833,363	-	52,342	1,959,905
90804	BERTIE COUNTY ABC BOARD	56,426	9,888	7,671	-	7,376	24,935
90805	ALBEMARLE REGIONAL LIBRARY	362,893	63,593	49,335	-	10,304	123,232
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	604,305	105,897	82,155	-	32,169	220,221
90811	TOWN OF AULANDER	184,649	32,357	25,103	-	16,123	73,583
90812	TOWN OF WINDSOR	1,215,015	212,917	165,181	-	-	378,098
90813	TOWN OF COLERAIN	18,269	3,201	2,484	-	2,507	8,192
90861	TOWN OF LEWISTON WOODVILLE	33,033	5,789	4,491	-	10,709	20,989
90901	BLADEN COUNTY	12,728,504	2,230,516	1,730,433	-	25,547	3,986,496
90911	TOWN OF ELIZABETH TOWN	1,717,390	300,952	233,478	-	1,241	535,671
90917	ELIZABETH TOWN ABC BOARD	30,876	5,411	4,198	-	2,410	12,019
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	45,775	8,021	6,223	-	620	14,864
90921	TOWN OF WHITE LAKE	831,156	145,650	112,995	-	15,928	274,573
90931	TOWN OF CLARKTON	175,548	30,763	23,866	-	6,748	61,377
90941	TOWN OF BLADENBORO	407,724	71,449	55,430	-	4,376	131,255
91001	BRUNSWICK COUNTY	49,325,051	8,643,617	6,705,712	-	308,770	15,658,099
91002	TOWN OF LELAND	11,644,678	2,040,588	1,583,087	-	332,930	3,956,605
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	3,709,966	650,127	504,368	-	25,918	1,180,413
91004	BRUNSWICK COUNTY ABC BOARD	282,940	49,582	38,465	-	4,069	92,116
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	6,847,784	1,199,991	930,952	-	81,520	2,212,463
91007	CALABASH ABC BOARD	67,212	11,778	9,137	-	284	21,199
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	1,071,422	187,754	145,659	-	28,997	362,410

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
\$ 1,293	\$ -	\$ 112,296	\$ 113,589	\$ 328,288	\$ (47,958)	\$ 280,330	
1,110	-	33,106	34,216	281,942	(7,523)	274,419	
79	-	8,924	9,003	20,047	91	20,138	
9,345	-	26,775	36,120	2,372,774	172,137	2,544,911	
37	-	1,566	1,603	9,317	3,058	12,375	
1,130	-	35,113	36,243	286,944	729	287,673	
2,566	-	164,813	167,379	651,533	(74,811)	576,722	
7,971	-	91,780	99,751	2,023,915	246,999	2,270,914	
1,172	-	140,682	141,854	297,572	(51,797)	245,775	
6,344	-	171,305	177,649	1,610,682	(3,965)	1,606,717	
48,171	-	142,875	191,046	12,230,879	(43,589)	12,187,290	
37,933	-	89,339	127,272	9,631,381	108,928	9,740,309	
9,871	-	6,649	16,520	2,506,344	1,027,932	3,534,276	
1,332	-	1,478	2,810	338,190	52,938	391,128	
8,283	-	37,815	46,098	2,103,033	(28,220)	2,074,813	
4,037	-	11,900	15,937	1,024,966	5,742	1,030,738	
1,128	-	11,878	13,006	286,339	(6,113)	280,226	
61	-	1,340	1,401	15,529	(1,340)	14,189	
54	-	26,149	26,203	13,633	(13,982)	(349)	
669	-	9,410	10,079	169,952	41,802	211,754	
16,515	-	337,790	354,305	4,193,340	29,929	4,223,269	
852	-	94,275	95,127	216,438	(24,303)	192,135	
5,669	-	8,820	14,489	1,439,419	4,321	1,443,740	
983	-	51,150	52,133	249,874	(5,009)	244,665	
36	-	24,900	24,936	9,156	3,370	12,526	
11,224	-	10,707	21,931	2,849,838	95,463	2,945,301	
2,665	-	19,192	21,857	676,702	(11,436)	665,266	
213	-	7,461	7,674	54,110	2,052	56,162	
146	-	1,949	2,095	37,028	14,753	51,781	
100	-	16,850	16,950	25,391	(8,349)	17,042	
217	-	16,410	16,627	55,118	(3,874)	51,244	
73	-	2,439	2,512	18,655	3,262	21,917	
168	-	6,526	6,694	42,594	(2,144)	40,450	
56	-	6,479	6,535	14,319	6,145	20,464	
10,458	-	461,359	471,817	2,655,422	(183,871)	2,471,551	
155	-	4,372	4,527	39,327	13,102	52,429	
901	-	35,033	35,934	228,841	4,001	232,842	
1,135	-	31,133	32,268	288,073	(10,343)	277,730	
8,992	-	71,088	80,080	2,283,109	(26,451)	2,256,658	
531	-	10,362	10,893	134,719	1,586	136,305	
359	-	26,762	27,121	91,157	(7,635)	83,522	
986	-	32,804	33,790	250,340	(19,355)	230,985	
246	-	14,521	14,767	62,358	(242)	62,116	
632	-	1,006	1,638	160,493	9,428	169,921	
3,579	-	25,737	29,316	908,649	50,143	958,792	
105	-	3,881	3,986	26,762	569	27,331	
712	-	17,968	18,680	180,661	76,790	257,451	
18,281	-	458,913	477,194	4,641,524	(229,063)	4,412,461	
474	-	36,876	37,350	120,320	4,496	124,816	
203	-	48,596	48,799	51,669	(10,288)	41,381	
1,227	-	10,230	11,457	311,548	28,431	339,979	
11,695	-	122,847	134,542	2,969,512	(69,902)	2,899,610	
87	-	18,148	18,235	22,124	(3,345)	18,779	
1,036	-	59,321	60,357	262,965	(10,356)	252,609	
116	-	4,498	4,614	29,465	2,554	32,019	
1,281	-	-	1,281	325,202	65,985	391,187	
7,222	-	851,838	859,060	1,833,816	(364,642)	1,469,174	
66	-	341	407	16,880	3,402	20,282	
428	-	4,387	4,815	108,562	6,876	115,438	
712	-	46,415	47,127	180,782	(23,073)	157,709	
218	-	11,051	11,269	55,239	(2,927)	52,312	
1,432	-	116,251	117,683	363,480	(38,385)	325,095	
22	-	1,644	1,666	5,465	(33)	5,432	
39	-	2,088	2,127	9,882	5,849	15,731	
14,997	-	412,185	427,182	3,807,817	(137,170)	3,670,647	
2,023	-	161,434	163,457	513,769	(88,936)	424,833	
36	-	10,863	10,899	9,237	(1,801)	7,436	
54	-	3,628	3,682	13,694	(1,491)	12,203	
979	-	495	1,474	248,646	16,000	264,646	
207	-	4,819	4,826	52,516	(1,283)	51,233	
480	-	56,387	56,867	121,973	(16,451)	105,522	
58,116	-	859,879	917,695	14,755,918	(222,049)	14,533,869	
13,720	-	334,672	348,392	3,483,583	91,150	3,574,733	
4,371	-	89,843	94,214	1,109,861	(5,094)	1,104,767	
333	-	4,031	4,364	84,643	1,348	85,991	
8,068	-	243,666	251,734	2,048,560	(54,836)	1,993,724	
79	-	3,241	3,320	20,107	(672)	19,435	
1,262	-	79,196	80,458	320,523	(8,514)	312,009	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	71,864	12,593	9,770	-	9,773	32,136
91010	TOWN OF CALABASH	379,814	66,558	51,636	-	52,989	171,183
91011	CITY OF SOUTHPORT	3,630,080	636,127	493,507	-	272,147	1,401,781
91012	CITY OF NORTHWEST	115,009	20,154	15,635	-	20,242	56,031
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	176,289	30,893	23,966	-	14,883	69,742
91014	TOWN OF HOLDEN BEACH	1,337,440	234,370	181,824	-	125,604	541,798
91015	CAPE FEAR REGIONAL JETPORT	114,672	20,095	15,590	-	21,017	56,702
91017	SOUTHPORT ABC BOARD	261,367	45,801	35,533	-	21,548	102,882
91020	TOWN OF BELVILLE	265,277	46,487	36,064	-	36,918	119,469
91021	TOWN OF OAK ISLAND	6,359,836	1,114,484	864,616	-	122,078	2,101,178
91024	TOWN OF CAROLINA SHORES	761,517	133,447	103,528	-	60,534	297,509
91026	TOWN OF NAVASSA	133,751	23,438	18,183	-	39,031	80,652
91027	OAK ISLAND ABC BOARD	113,189	19,835	15,388	-	25,335	60,558
91032	TOWN OF ST JAMES	275,996	48,365	37,521	-	29,081	114,967
91041	TOWN OF SUNSET BEACH	2,811,665	492,710	382,244	-	19,382	894,336
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	3,662,304	641,774	497,888	-	309,764	1,449,426
91047	TOWN OF SUNSET BEACH ABC BOARD	68,628	12,026	9,330	-	3,934	25,290
91051	TOWN OF CASWELL BEACH	278,355	48,778	37,842	-	47,590	134,210
91057	SHALLOTTE ABC BOARD	57,909	10,148	7,873	-	15,212	33,233
91061	TOWN OF OCEAN ISLE BEACH	2,732,790	478,888	371,521	-	112,873	963,282
91067	OCEAN ISLE BEACH ABC BOARD	112,785	19,764	15,333	-	9,272	44,369
91071	CITY OF BOILING SPRING LAKES	1,589,504	276,541	216,092	-	129,884	624,517
91077	BOILING SPRING LAKES ABC BOARD	113,122	19,823	15,379	-	7,912	43,114
91081	TOWN OF SHALLOTTE	2,914,540	510,738	396,230	-	26,881	933,849
91091	VILLAGE OF BALD HEAD ISLAND	3,772,999	661,172	512,937	-	13,521	1,187,630
91101	BUNCOMBE COUNTY	94,458,795	16,552,758	12,841,617	-	467,541	29,861,916
91102	LAND-OF-SKY REGIONAL COUNCIL	3,283,703	575,429	446,417	-	343,158	1,365,004
91104	WOODFIN ABC COMMISSION	112,313	19,681	15,269	-	5,791	40,741
91107	ASHEVILLE-BUNCOMBE AIR QUALITY AGENCY	300,130	52,594	40,803	-	27,984	121,381
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	7,320,833	1,282,887	995,263	-	66,931	2,345,081
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	530,554	92,973	72,128	-	14,915	180,016
91111	TOWN OF BILTMORE FOREST	1,532,606	268,571	208,357	-	44,966	521,894
91120	WEST BUNCOMBE FIRE DEPARTMENT	1,890,646	331,313	257,032	-	83,379	671,724
91121	CITY OF ASHEVILLE	69,197,290	12,125,985	9,407,331	-	1,364	21,534,660
91127	ASHEVILLE ABC BOARD	2,118,305	371,207	287,982	-	30,367	689,556
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	4,028,299	705,910	547,645	-	173,657	1,427,212
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	3,003,797	526,379	408,364	-	16,595	951,338
91141	TOWN OF WEAVERVILLE	3,971,266	695,916	539,891	-	10,343	1,246,150
91147	WEAVERVILLE ABC BOARD	201,705	35,346	27,422	-	754	63,522
91151	TOWN OF BLACK MOUNTAIN	4,887,634	856,499	664,471	-	104,681	1,625,651
91154	BLACK MOUNTAIN ABC BOARD	144,267	25,281	19,613	-	2,955	47,849
91161	TOWN OF MONTREAT	570,194	99,920	77,517	-	24,553	201,990
91171	TOWN OF WOODFIN	1,830,377	320,751	248,839	-	34,554	604,144
91201	BURKE COUNTY	27,135,567	4,755,179	3,689,064	-	1,196,552	9,640,795
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	142,717	25,009	19,402	-	6,155	50,566
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,766,700	484,831	376,131	-	398	861,360
91211	TOWN OF VALDESE	139,481	24,442	18,962	-	1,989	45,393
91213	VALDESE HOUSING AUTHORITY	154,380	27,053	20,988	-	-	48,041
91214	TOWN OF RUTHERFORD COLLEGE	154,380	27,053	20,988	-	-	48,041
91217	MORGANTON ABC BOARD	155,256	27,207	21,107	-	2,815	51,129
91221	TOWN OF DREXEL	776,685	138,105	105,590	-	115,133	356,828
91231	CITY OF MORGANTON	11,828,855	2,072,863	1,608,126	-	79,667	3,760,656
91233	MORGANTON HOUSING AUTHORITY	353,051	61,868	47,997	-	8,231	118,096
91241	TOWN OF GLEN ALPINE	156,807	27,478	21,318	-	1,588	50,384
91251	TOWN OF HILDEBRAN	147,638	25,872	20,071	-	2,898	48,841
91261	TOWN OF CONNELLY SPRINGS	63,572	11,140	8,643	-	45	19,828
91301	CABARRUS COUNTY	56,150,993	9,839,780	7,633,694	-	197,262	17,670,736
91302	WATER AND SEWER AUTHORITY OF CABARRUS COUNTY	3,375,926	591,590	458,955	-	12,832	1,063,377
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	13,930,036	2,441,070	1,893,780	-	424,437	4,759,287
91308	CABARRUS COUNTY TOURISM AUTHORITY	817,740	143,299	111,171	-	117,940	372,410
91311	CITY OF CONCORD	54,423,221	9,537,009	7,398,805	-	123,709	17,059,523
91317	CONCORD ABC BOARD	972,255	170,376	132,177	-	15,195	317,748
91321	TOWN OF MOUNT PLEASANT	355,478	62,293	48,327	-	-	110,620
91327	MOUNT PLEASANT ABC BOARD	74,695	13,089	10,155	-	3,399	26,643
91331	CITY OF KANNAPOLIS	21,313,565	3,734,944	2,897,567	-	503,696	7,136,207
91341	TOWN OF MIDLAND	512,554	89,819	69,681	-	72,135	231,635
91401	CALDWELL COUNTY	23,979,008	4,202,030	3,259,932	-	69,908	7,531,870
91411	TOWN OF GRANITE FALLS	2,770,812	485,551	376,690	-	92,568	954,809
91414	TOWN OF RHODISS	174,132	30,515	23,673	-	-	54,188
91417	GRANITE FALLS ABC BOARD	32,831	5,753	4,463	-	8,846	19,062
91421	TOWN OF SAWMILLS	676,776	118,597	92,007	-	41,013	251,617
91423	LENOIR HOUSING AUTHORITY	382,376	67,007	51,984	-	2,920	121,911
91431	TOWN OF HUDSON	1,190,476	208,617	161,845	-	35,385	405,847
91441	TOWN OF HARRISBURG	6,266,894	1,096,445	850,621	-	91,111	2,038,177
91451	CITY OF LENOIR	9,384,802	1,644,573	1,275,858	-	18,643	2,939,074
91457	CITY OF LENOIR ABC BOARD	108,673	19,044	14,774	-	16,502	50,320
91501	CAMDEN COUNTY	3,317,343	581,324	450,991	-	41,186	1,073,501
91504	CAMDEN COUNTY ABC BOARD	18,202	3,190	2,475	-	4,316	9,981

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
85	-	6,709	6,794	21,499	5,864	27,363	
448	-	5,046	5,494	113,624	20,957	134,581	
4,277	-	4,325	8,602	1,085,963	138,127	1,224,090	
136	-	3,012	3,148	34,406	9,342	43,748	
208	-	6,772	6,980	52,738	10,565	63,303	
1,576	-	17,739	19,315	400,104	42,808	442,912	
135	-	3,264	3,399	34,305	15,828	50,133	
308	-	-	308	78,190	10,019	88,209	
313	-	779	1,092	79,359	15,817	95,176	
7,493	-	18,186	25,679	1,902,587	25,230	1,927,817	
897	-	-	897	227,813	21,191	249,004	
158	-	16,058	16,216	40,012	14,582	54,594	
133	-	2,842	2,975	33,861	12,250	46,111	
325	-	-	325	82,566	23,242	105,808	
3,313	-	45,283	48,596	841,128	(49,536)	791,592	
4,315	-	35,875	40,190	1,095,603	154,427	1,250,030	
81	-	5,714	5,795	20,531	2,482	23,013	
328	-	4,149	4,477	83,272	12,592	95,864	
68	-	2,048	2,116	17,324	7,524	24,848	
3,220	-	1,872	5,092	817,532	38,909	856,441	
133	-	284	417	33,740	5,194	38,934	
1,873	-	63,820	65,693	475,511	30,493	506,004	
133	-	-	133	33,841	4,645	38,486	
3,434	-	139,500	142,934	871,904	(38,599)	833,305	
4,445	-	61,428	65,873	1,128,718	(18,747)	1,109,971	
111,294	-	582,785	694,079	28,257,978	(788)	28,257,190	
3,869	-	1,935	5,804	982,342	157,094	1,139,436	
132	-	18,157	18,289	33,599	1,351	34,950	
354	-	4,732	5,086	89,786	17,487	107,273	
8,626	-	104,949	113,575	2,190,076	(3,612)	2,186,464	
625	-	35,494	36,119	158,719	(14,246)	144,473	
1,806	-	25,676	27,482	458,489	13,444	471,933	
2,228	-	206,702	208,930	565,599	(67,693)	497,906	
81,530	-	779,399	860,929	20,700,831	(705,989)	19,994,842	
2,496	-	17,524	20,020	633,705	40,164	673,869	
4,746	-	51,142	55,888	1,205,092	75,061	1,280,153	
3,539	-	74,607	78,146	898,606	(23,929)	874,677	
4,679	-	123,151	127,830	1,188,031	(76,052)	1,111,979	
238	-	9,271	9,509	60,341	152	60,493	
5,759	-	55,733	61,492	1,462,168	13,152	1,475,320	
170	-	7,675	7,845	43,159	(1,694)	41,465	
672	-	34,813	35,485	170,577	(10,664)	159,913	
2,157	-	132,723	134,880	547,569	(39,105)	508,464	
31,972	-	334,053	366,025	8,117,786	253,722	8,371,508	
-	-	-	-	-	(41,595)	(41,595)	
168	-	3,552	3,720	42,695	3,877	46,572	
3,260	-	79,515	82,775	827,677	(62,866)	764,811	
164	-	7,767	7,931	41,727	(4,197)	37,530	
182	-	42,980	43,172	46,184	(19,487)	26,697	
183	-	1,519	1,702	46,446	5,302	51,748	
915	-	11,991	12,906	232,350	30,700	263,050	
13,937	-	148,571	162,508	3,538,681	(103,674)	3,435,007	
416	-	29,815	30,231	105,618	(15,139)	90,479	
185	-	26,515	26,700	46,910	(6,892)	40,018	
174	-	24,054	24,228	44,167	(8,485)	35,682	
75	-	2,618	2,693	19,018	(1,678)	17,340	
66,159	-	786,505	852,664	16,797,944	(180,322)	16,617,622	
3,978	-	71,672	75,650	1,009,931	(10,448)	999,483	
16,413	-	1,222,352	1,238,765	4,167,263	(110,850)	4,056,413	
963	-	27,701	28,664	244,633	(143)	244,490	
64,123	-	933,146	997,269	16,281,070	(416,793)	15,864,277	
1,146	-	31,787	32,933	290,857	10,209	301,066	
419	-	18,662	19,081	106,344	(12,201)	94,143	
88	-	1,684	1,772	22,346	6,488	28,834	
25,112	-	388,991	414,103	6,376,095	(50,051)	6,326,044	
604	-	1,702	2,306	153,334	27,655	180,989	
28,253	-	537,922	566,175	7,173,480	(258,673)	6,914,807	
3,265	-	112,383	115,648	828,907	4,317	833,224	
205	-	14,561	14,766	52,093	(1,907)	50,186	
39	-	2,030	2,069	9,822	5,304	15,126	
797	-	2,199	2,996	202,462	22,608	225,070	
451	-	15,890	16,341	114,390	(5,859)	108,531	
1,403	-	52,896	54,299	356,139	(6,057)	350,082	
7,372	-	460,264	467,636	1,871,792	(163,885)	1,707,907	
11,057	-	265,312	276,369	2,807,526	(110,941)	2,696,585	
128	-	1,423	1,551	32,510	18,420	50,930	
3,909	-	12,668	16,577	992,405	5,489	997,894	
21	-	15,200	15,221	5,445	(1,139)	4,306	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
91601	CARTERET COUNTY	20,226,435	3,544,437	2,749,772	-	268,216	6,562,425
91602	CARTERET COUNTY TOURISM DEVELOPMENT AUTHORITY	181,885	31,873	24,727	-	76,450	133,050
91604	CARTERET COUNTY ABC BOARD	546,396	95,749	74,282	-	25,939	195,970
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	1,166,679	204,446	158,609	-	40,169	403,224
91611	TOWN OF MOREHEAD CITY	8,512,186	1,491,657	1,157,227	-	62,003	2,710,887
91621	TOWN OF NEWPORT	1,933,454	338,814	262,852	-	170	601,836
91631	TOWN OF BEAUFORT	4,163,195	729,549	565,984	-	37,839	1,333,372
91633	BEAUFORT HOUSING AUTHORITY	189,705	33,243	25,790	-	23,495	82,528
91641	TOWN OF PINE KNOLL SHORES	2,299,718	402,998	312,645	-	21,547	737,190
91651	TOWN OF EMERALD SHORES	3,813,313	668,237	518,418	-	6,153	1,192,808
91661	TOWN OF INDIAN BEACH	955,873	167,505	129,950	-	7,729	305,184
91671	TOWN OF CAPE CARTERET	566,351	99,246	76,995	-	3,021	179,262
91681	TOWN OF ATLANTIC BEACH	3,041,010	532,900	413,424	-	338,481	1,284,805
91691	TOWN OF CEDAR POINT	253,277	44,384	34,433	-	11,118	89,935
91701	CASWELL COUNTY	7,654,536	1,341,365	1,040,630	-	274,185	2,656,180
91704	CASWELL COUNTY ABC BOARD	140,694	24,655	19,127	-	18,123	61,905
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	1,301,374	228,050	176,921	-	50,084	455,055
91719	TOWN OF YANCEYVILLE	216,132	37,874	29,383	-	292	67,549
91801	CATAWBA COUNTY	51,859,844	9,087,809	7,050,315	-	94,730	16,232,854
91804	CATAWBA COUNTY ABC BOARD	1,504,022	263,562	204,471	-	156,989	625,022
91811	CITY OF HICKORY	25,026,902	4,385,661	3,402,393	-	114,677	7,902,731
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	414,938	72,713	56,411	-	24,900	154,024
91813	HICKORY PUBLIC HOUSING AUTHORITY	272,693	47,786	37,072	-	21,631	106,489
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	3,109,908	544,974	422,790	-	120,780	1,098,544
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	1,688,199	298,836	229,510	-	160,575	685,921
91821	CITY OF CLAREMONT	1,168,027	204,683	158,793	-	39,195	402,671
91831	TOWN OF MAIDEN	3,351,253	587,266	455,601	-	120,193	1,163,060
91841	THE TOWN OF LONGVIEW	2,048,868	359,039	278,542	-	29,498	667,079
91851	TOWN OF CONOVER	4,695,232	822,782	638,314	-	161,726	1,622,822
91861	TOWN OF BROOKFORD	106,178	18,606	14,435	-	30,766	63,807
91871	CITY OF NEWTON	8,177,539	1,433,015	1,111,732	-	19,072	2,563,819
91881	TOWN OF CATAWBA	155,189	27,195	21,098	-	11,950	60,243
91901	CHATHAM COUNTY	28,017,823	4,909,784	3,809,007	-	1,263,784	9,982,571
91903	CHATHAM COUNTY HOUSING AUTHORITY	48,808	8,553	6,635	-	8,188	23,376
91904	CHATHAM COUNTY ABC BOARD	339,366	59,470	46,137	-	17,675	123,282
91908	GOLDSTON-GULF SANITARY DISTRICT	104,223	18,264	14,169	-	3,334	35,767
91911	TOWN OF SILER CITY	3,820,998	669,584	519,462	-	34,099	1,223,145
91917	SILER CITY ABC BOARD	106,448	18,654	14,472	-	18,869	51,995
91921	TOWN OF PITTSBORO	3,085,302	540,662	419,445	-	122,605	1,082,712
92001	CHEROKEE COUNTY	11,481,804	2,012,047	1,560,944	-	112,208	3,685,199
92005	NANTAHALA REGIONAL LIBRARY	227,053	39,788	30,868	-	16,666	87,322
92011	TOWN OF MURPHY	1,380,856	241,978	187,726	-	19,632	449,336
92017	MURPHY ABC BOARD	115,347	20,213	15,681	-	28,461	64,355
92021	TOWN OF ANDREWS	1,022,749	179,224	139,042	-	77,446	395,712
92101	CHOWAN COUNTY	4,672,716	818,837	635,253	-	133,406	1,587,496
92104	CHOWAN COUNTY ABC BOARD	48,808	8,553	6,635	-	3,835	19,023
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	1,137,623	199,355	154,659	-	11,362	365,376
92111	TOWN OF EDENTON	3,762,819	659,388	511,553	-	15,976	1,186,917
92113	THE NEW EDENTON HOUSING AUTHORITY	88,044	15,429	11,969	-	4,219	31,617
92201	CLAY COUNTY	7,406,854	1,297,961	1,006,957	-	158,628	2,463,546
92214	CLAY COUNTY ABC BOARD	232,648	40,769	31,628	-	20,950	93,347
92301	CLEVELAND COUNTY	38,358,498	6,721,861	5,214,815	-	823,178	12,759,854
92302	CLEVELAND COUNTY WATER	1,615,256	283,054	219,593	-	19,112	521,759
92311	CITY OF SHELBY	14,237,987	2,495,034	1,935,646	-	8,787	4,439,467
92317	SHELBY ABC BOARD	270,670	47,432	36,797	-	36,286	120,515
92321	CITY OF KINGS MOUNTAIN	8,821,417	1,545,846	1,199,266	-	185,354	2,930,466
92327	KINGS MOUNTAIN ABC BOARD	54,741	9,593	7,442	-	19,848	36,883
92331	TOWN OF BOILING SPRINGS	917,582	160,795	124,745	-	5,015	290,555
92341	TOWN OF LAWNSDALE	36,943	6,474	5,022	-	-	11,496
92351	TOWN OF GROVER	200,626	35,157	27,275	-	10,495	72,927
92401	COLUMBUS COUNTY	17,536,993	3,073,145	2,384,144	-	386,410	5,843,699
92403	WHITEVILLE HOUSING AUTHORITY	80,628	14,129	10,961	-	6,879	31,969
92411	CITY OF WHITEVILLE	2,574,231	451,103	349,965	-	5,424	806,492
92417	WHITEVILLE ABC BOARD	74,830	13,113	10,173	-	5,256	28,542
92421	TOWN OF BRUNSWICK	57,168	10,018	7,772	-	3,755	21,545
92427	LAKE WACCAMAW ABC BOARD	8,629	1,512	1,173	-	2,358	5,043
92431	TOWN OF FAIR BLUFF	37,685	6,604	5,123	-	9,111	20,838
92441	TOWN OF CHADBOURN	665,923	116,695	90,532	-	50,122	257,349
92444	WEST COLUMBUS ABC BOARD	48,673	8,529	6,617	-	568	15,714
92451	TOWN OF TABOR CITY	853,268	149,525	116,001	-	104,375	369,901
92461	TOWN OF LAKE WACCAMAW	749,180	131,285	101,851	-	65,075	298,211
92501	CRAVEN COUNTY	26,668,990	4,673,417	3,625,633	-	662,456	8,961,506
92502	FIRST CRAVEN SANITARY DISTRICT	118,592	20,790	16,121	-	5,773	42,674
92504	CRAVEN COUNTY ABC BOARD	740,281	129,725	100,641	-	39,191	269,557
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	619,002	108,473	84,153	-	21,154	213,780
92506	COASTAL CAROLINA REGIONAL AIRPORT	463,881	81,289	63,064	-	34,283	178,636
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	695,855	121,940	94,601	-	8,161	224,702
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTHORITY	1,791,411	313,923	243,541	-	76,440	633,904

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
23,831	-	64,108	87,939	6,050,873	218,497	6,269,370	
214	-	-	214	54,412	25,483	79,895	
644	-	-	644	163,458	18,523	181,981	
1,375	-	101,611	102,986	349,020	(30,446)	318,574	
10,029	-	417,731	427,760	2,546,477	(252,908)	2,293,569	
2,278	-	126,767	129,045	578,406	(29,713)	548,693	
4,905	-	150,120	155,025	1,245,448	(53,029)	1,192,419	
224	-	20,424	20,648	56,752	(3,198)	53,554	
2,710	-	30,678	33,388	687,976	(2,138)	685,838	
4,493	-	72,728	77,221	1,140,778	(20,876)	1,119,902	
1,126	-	180,623	181,749	285,956	(83,196)	202,760	
667	-	24,654	25,321	169,428	(10,152)	159,276	
3,583	-	4,774	8,357	909,738	198,072	1,107,810	
298	-	17,113	17,411	75,770	9,446	85,216	
9,019	-	395,961	404,980	2,289,905	(153,465)	2,136,440	
166	-	1,303	1,469	42,090	7,291	49,381	
1,533	-	34,554	36,087	389,315	(11,708)	377,607	
255	-	20,581	20,836	64,657	(18,236)	46,421	
61,103	-	139,770	200,873	15,514,218	17,723	15,531,941	
1,772	-	-	1,772	449,938	98,599	548,537	
29,487	-	882,306	911,793	7,486,965	(394,510)	7,092,455	
489	-	5,031	5,520	124,131	9,238	133,369	
321	-	43,466	43,787	81,578	(15,651)	65,927	
3,664	-	43,858	47,522	900,350	52,418	952,768	
1,989	-	47,427	49,416	505,036	19,878	524,914	
1,376	-	-	1,376	349,423	26,132	375,555	
3,949	-	18,356	22,305	1,002,550	26,380	1,028,930	
2,414	-	31,697	34,111	612,932	2,364	615,296	
5,532	-	26,654	32,186	1,404,610	56,988	1,461,598	
125	-	1,081	1,206	31,764	9,890	41,654	
9,635	-	167,486	177,121	2,446,365	(110,900)	2,335,465	
183	-	17,858	18,041	46,426	1,975	48,401	
33,011	-	114,655	147,666	8,381,719	307,579	8,689,298	
58	-	1,719	1,777	14,601	3,748	18,349	
400	-	72,128	72,528	101,523	(2,774)	98,749	
123	-	4,456	4,579	31,179	(3,408)	27,771	
4,502	-	178,167	182,669	1,143,077	(45,271)	1,097,806	
125	-	3,977	4,102	31,845	7,622	39,467	
3,635	-	10,904	14,539	922,989	30,030	953,019	
13,528	-	623,407	636,935	3,434,858	(141,213)	3,293,645	
268	-	4,012	4,280	67,924	5,366	73,290	
1,627	-	74,607	76,234	413,092	(26,087)	387,005	
136	-	20,619	20,755	34,507	4,539	39,046	
1,205	-	56,060	57,265	305,962	14,415	320,377	
5,506	-	154,619	160,125	1,397,874	(37,646)	1,360,228	
58	-	120	178	14,601	2,827	17,428	
1,340	-	95,201	96,541	340,328	(19,300)	321,028	
4,433	-	32,227	36,680	1,125,673	(22,006)	1,103,667	
104	-	4,454	4,558	26,339	1,293	27,632	
8,727	-	219,125	227,852	2,215,810	57,558	2,273,368	
274	-	24,579	24,853	69,598	5,179	74,777	
45,195	-	702,182	747,377	11,475,200	38,609	11,513,809	
1,903	-	39,887	41,790	483,215	(24,215)	459,000	
16,776	-	82,100	98,876	4,259,389	(141,681)	4,117,708	
319	-	1,705	2,024	80,973	18,009	98,982	
10,394	-	54,082	64,476	2,638,986	17,289	2,656,275	
64	-	311	375	16,376	10,006	26,382	
1,081	-	46,941	48,022	274,501	(1,838)	272,663	
44	-	5,311	5,355	11,052	(2,745)	8,307	
236	-	16,683	16,919	60,019	1,318	61,337	
20,663	-	29,423	50,086	5,246,308	226,926	5,473,234	
95	-	2,160	2,255	24,120	6,288	30,408	
3,033	-	47,611	50,644	770,098	(55,513)	714,585	
88	-	2,870	2,958	22,386	(948)	21,438	
67	-	3,605	3,672	17,102	(2,822)	14,280	
10	-	338	348	2,581	1,167	3,748	
44	-	16,120	16,164	11,274	(2,588)	8,686	
785	-	30,762	31,547	199,215	547	199,762	
57	-	10,115	10,172	14,561	(1,232)	13,329	
1,005	-	6,424	7,429	255,261	49,857	305,118	
883	-	2,709	3,592	224,122	43,006	267,128	
31,422	-	1,333,202	1,364,624	7,978,206	(108,849)	7,869,357	
140	-	6,219	6,359	35,475	3,032	38,507	
872	-	2,813	3,685	221,460	25,397	246,857	
729	-	24,563	25,292	185,179	(31,510)	153,669	
547	-	14,599	15,146	138,773	19,499	158,272	
820	-	16,152	16,972	208,170	(2,322)	205,848	
2,111	-	30,906	33,017	535,913	18,409	554,322	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
92511	CITY OF NEW BERN	23,174,211	4,060,999	3,150,520	-	637,487	7,849,006
92513	TRILLIUM HEALTH RESOURCES	38,594,584	6,763,233	5,246,911	-	5,437,211	17,447,355
92521	TOWN OF TRENT WOODS	391,882	68,673	53,276	-	5,522	127,471
92531	CITY OF HAVELOCK	5,734,430	1,004,889	779,592	-	149,273	1,933,754
92541	TOWN OF RIVER BEND	939,019	164,552	127,659	-	20,495	312,706
92551	TOWN OF VANCEBORO	381,028	66,771	51,801	-	-	118,572
92561	TOWN OF BRIDGETON	66,471	11,648	9,037	-	1,310	21,995
92571	TOWN OF COVE CITY	55,887	9,793	7,598	-	2,677	20,068
92601	CUMBERLAND COUNTY	78,801,729	13,809,047	10,713,048	-	323,001	24,845,096
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	30,539	5,352	4,152	-	1,834	11,338
92604	CUMBERLAND COUNTY ABC BOARD	1,955,027	342,595	265,785	-	-	608,380
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	1,122,657	196,732	152,625	-	109,009	458,366
92611	CITY OF FAYETTEVILLE	69,718,473	12,217,316	9,478,185	-	163,878	21,859,379
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	1,318,025	230,968	179,185	-	63,970	474,123
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	42,594,636	7,464,193	5,790,716	-	2,320,781	15,575,690
92621	TOWN OF STEDMAN	158,694	27,809	21,574	-	9,488	58,871
92631	TOWN OF HOPE MILLS	5,369,447	940,930	729,973	-	55,764	1,726,667
92641	TOWN OF WADE	50,426	8,837	6,855	-	7,284	22,956
92651	TOWN OF LINDEN	24,067	4,217	3,272	-	518	8,007
92661	TOWN OF SPRING LAKE	2,679,600	469,567	364,290	-	340,895	1,174,752
92671	TOWN OF FALCON	17,797	3,119	2,420	-	10,345	15,884
92681	TOWN OF EASTOVER	49,819	8,790	6,773	-	-	15,503
92701	CURRITUCK COUNTY	19,254,720	3,374,156	2,617,668	-	101,501	6,093,325
92704	CURRITUCK COUNTY ABC BOARD	220,379	38,619	29,960	-	568	69,147
92801	DARE COUNTY	34,826,439	6,102,911	4,734,634	-	1,099,844	11,937,389
92802	DARE COUNTY TOURISM BOARD	668,484	117,144	90,880	-	31,477	239,501
92804	DARE COUNTY ABC BOARD	988,030	173,140	134,322	-	8,184	315,646
92811	TOWN OF NAGS HEAD	6,166,491	1,080,603	838,331	-	77,206	1,996,140
92821	TOWN OF KILL DEVIL HILLS	6,295,118	1,103,143	855,818	-	83,276	2,042,237
92831	TOWN OF MANTEO	1,938,038	339,618	263,475	-	76,321	679,414
92841	TOWN OF SOUTHERN SHORES	1,459,731	255,800	198,450	-	875	455,125
92851	TOWN OF KITTY HAWK	2,438,390	427,298	331,498	-	19,971	778,767
92861	TOWN OF DUCK	2,384,626	417,859	324,175	-	41,487	783,521
92901	DAVIDSON COUNTY	34,531,500	6,051,226	4,694,537	-	816,009	11,561,772
92911	CITY OF THOMASVILLE	11,102,259	1,945,536	1,509,346	-	25,974	3,480,856
92913	THOMASVILLE HOUSING AUTHORITY	86,965	15,240	11,823	-	43,818	70,881
92914	THOMASVILLE ABC BOARD	277,412	48,613	37,714	-	27,031	113,358
92917	LEXINGTON ABC BOARD	296,220	51,909	40,271	-	29,400	121,580
92921	TOWN OF DENTON	496,577	87,019	67,509	-	39,553	194,081
92931	CITY OF LEXINGTON	15,817,379	2,771,804	2,150,363	-	198,847	5,121,014
92941	TOWN OF MIDWAY	23,460	4,111	3,189	-	11,542	18,842
93001	DAVIE COUNTY	15,785,020	2,766,133	2,145,964	-	154,639	5,066,736
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	55,887	9,793	7,598	-	10,506	27,897
93011	TOWN OF MOCKSVILLE	1,216,910	213,259	165,446	-	21,502	400,207
93021	TOWN OF BERMUDA RUN	124,110	21,749	16,873	-	8,700	47,322
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	101,998	17,874	13,867	-	13,985	45,726
93031	TOWN OF COOLEEMEE	-	-	-	-	11,757	11,757
93101	DUPLIN COUNTY	17,523,577	3,070,794	2,382,320	-	80,834	5,533,948
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	-	-	-	-	-	-
93108	EASTPOINTE HUMAN SERVICES	26,292,681	4,607,473	3,574,474	-	1,383,952	9,565,899
93111	TOWN OF BEULAVILLE	350,152	61,360	47,603	-	6,225	115,188
93121	TOWN OF KENANSVILLE	238,176	41,737	32,380	-	61,427	135,544
93127	KENANSVILLE ABC BOARD	39,101	6,852	5,316	-	5,703	17,871
93131	TOWN OF WARSAW	1,125,691	197,264	153,037	-	75,698	425,999
93137	WARSAW ABC BOARD	33,505	5,871	4,555	-	3,658	14,084
93141	TOWN OF FAISON	284,625	49,877	38,695	-	15,155	103,727
93151	TOWN OF WALLACE	2,089,384	366,139	284,051	-	11,537	661,727
93157	WALLACE ABC BOARD	124,245	21,772	16,891	-	8,155	46,818
93161	TOWN OF ROSE HILL	476,218	83,451	64,741	-	-	148,192
93171	TOWN OF CALYPSO	109,347	19,162	14,866	-	16,936	50,964
93181	TOWN OF TEACHEY	112,987	19,800	15,361	-	5,660	40,821
93191	TOWN OF MAGNOLIA	185,795	32,558	25,259	-	13,204	71,021
93201	DURHAM COUNTY	105,755,478	18,532,364	14,377,395	-	2,129,459	35,039,218
93204	DURHAM COUNTY ABC BOARD	2,356,346	412,921	320,344	-	117,266	850,531
93209	ALLIANCE HEALTH	65,737,230	11,519,652	8,936,938	-	5,459,844	25,916,434
93211	CITY OF DURHAM	130,093,065	22,797,231	17,686,075	-	252,389	40,735,695
93212	DURHAM CONVENTION AND VISITORS BUREAU	1,656,716	290,319	225,230	-	286,531	802,080
93219	CENTRAL PINES REGIONAL COUNCIL	2,971,910	520,791	404,029	-	312,891	1,237,711
93301	EDGECOMBE COUNTY	15,253,994	2,673,077	2,073,771	-	170,682	4,917,530
93304	EDGECOMBE COUNTY ABC BOARD	161,930	28,376	22,014	-	8,327	58,717
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	173,728	30,444	23,618	-	3,163	57,245
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	1,229,644	215,480	167,169	-	31,370	414,019
93311	TOWN OF TARBORO	7,634,379	1,337,832	1,037,889	-	17,163	2,392,884
93317	TARBORO REDEVELOPMENT COMMISSION	225,839	39,576	30,703	-	15,099	95,378
93321	CITY OF ROCKY MOUNT	45,317,786	7,941,392	6,160,926	-	2,196,704	16,299,022
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	225,502	39,517	30,657	-	44,979	115,153
93331	TOWN OF PINETOPS	562,576	98,585	76,482	-	12,108	187,175
93333	ROCKY MOUNT HOUSING AUTHORITY	938,143	164,398	127,540	-	25,946	317,884

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
27,305	-	85,459	112,764	6,932,720	139,007	7,071,727	
45,473	-	221,146	266,619	11,545,827	1,946,770	13,492,597	
462	-	28,593	29,055	117,234	(4,585)	112,649	
6,756	-	230,355	237,111	1,715,493	(55,390)	1,660,103	
1,106	-	35,773	36,879	280,914	(14,404)	266,510	
449	-	30,239	30,688	113,987	(11,974)	102,013	
78	-	3,867	3,945	19,885	559	20,444	
66	-	2,875	2,941	16,719	2,190	18,909	
92,847	-	1,198,240	1,291,087	23,574,063	(428,014)	23,146,049	
36	-	3,252	3,288	9,136	(599)	8,537	
2,303	-	70,001	72,304	584,859	(49,007)	535,852	
1,323	-	9,149	10,472	335,850	67,557	403,407	
82,144	-	2,567,175	2,649,319	20,856,746	(999,824)	19,856,922	
1,553	-	36,953	38,506	394,296	17,193	411,489	
50,186	-	308,802	358,988	12,742,469	1,993,976	14,736,445	
187	-	8,118	8,305	47,474	1,646	49,120	
6,326	-	293,445	299,771	1,606,306	(92,490)	1,513,816	
59	-	1,224	1,283	15,085	3,935	19,020	
28	-	2,317	2,345	7,200	(204)	6,996	
3,157	-	180,214	183,371	801,620	77,235	878,855	
21	-	-	21	5,324	6,674	11,998	
59	-	7,429	7,488	14,904	(3,757)	11,147	
22,686	-	710,744	733,430	5,760,178	(220,374)	5,539,804	
260	-	16,199	16,459	65,928	(3,538)	62,390	
41,034	-	1,137,730	1,178,764	10,418,561	(174,491)	10,244,070	
788	-	27,101	27,889	199,982	(2,492)	197,490	
1,164	-	27,543	28,707	295,576	(14,129)	281,447	
7,266	-	79,889	87,155	1,844,747	(14,172)	1,830,575	
7,417	-	65,152	72,569	1,883,227	33,888	1,917,115	
2,283	-	36,824	39,107	579,777	38,984	618,761	
1,720	-	66,515	68,235	436,688	(9,440)	427,248	
2,873	-	63,191	66,064	729,461	(29,289)	700,172	
2,810	-	201,119	203,929	713,347	(70,906)	642,441	
40,686	-	569,614	610,300	10,330,328	(14,237)	10,316,091	
13,081	-	520,592	533,673	3,321,315	(148,810)	3,172,505	
102	-	5,486	5,588	26,016	39,424	65,440	
327	-	7,939	8,266	82,990	11,959	94,949	
349	-	2,329	2,678	88,616	25,917	114,533	
585	-	9,897	10,482	148,554	7,371	155,925	
18,637	-	26,589	45,226	4,731,874	5,279	4,737,153	
28	-	6,552	6,580	7,018	1,324	8,342	
18,598	-	612,389	630,987	4,722,194	(33,137)	4,689,057	
66	-	1,581	1,647	16,719	(942)	15,777	
1,434	-	104,951	106,385	364,065	(90,188)	273,877	
146	-	9,616	9,762	37,128	(3,266)	33,862	
120	-	19,206	19,326	30,514	(5,598)	24,916	
-	-	30,979	30,979	-	(2,158)	(2,158)	
20,647	-	763,260	783,907	5,242,295	(309,527)	4,932,768	
-	-	-	-	-	(9,532)	(9,532)	
30,979	-	21,621	52,600	7,865,631	855,419	8,721,050	
413	-	22,603	23,016	104,750	(606)	104,144	
281	-	37,883	38,164	71,252	4,240	75,492	
46	-	642	688	11,697	1,821	13,518	
1,326	-	44,667	45,993	336,758	7,870	344,628	
39	-	764	803	10,023	2,135	12,158	
335	-	12,046	12,381	85,147	2,053	87,200	
2,462	-	145,552	148,014	625,053	(49,339)	575,714	
146	-	7,508	7,654	37,169	1,084	38,253	
561	-	29,668	30,229	142,464	(24,928)	117,536	
129	-	1,570	1,699	32,712	5,834	38,546	
133	-	5,612	5,745	33,801	2,587	36,388	
219	-	839	1,058	55,582	8,288	63,870	
124,604	-	329,566	454,170	31,637,456	770,244	32,407,700	
2,776	-	10,059	12,835	704,917	78,616	783,533	
77,454	-	284,992	362,446	19,665,731	2,908,162	22,573,893	
153,279	-	5,369,924	5,523,203	38,918,208	(2,318,337)	36,599,871	
1,952	-	30,669	32,621	495,618	71,284	566,902	
3,502	-	22,634	26,136	889,067	121,915	1,010,982	
17,973	-	313,742	331,715	4,563,334	79,631	4,642,965	
191	-	27,928	28,119	48,442	(2,923)	45,519	
205	-	8,047	8,252	51,972	(3,252)	48,720	
1,449	-	-	1,449	367,856	19,543	387,399	
8,985	-	327,093	336,088	2,283,875	(222,878)	2,060,997	
266	-	9,891	10,157	67,561	(446)	67,115	
53,395	-	469,573	522,968	13,557,118	423,138	13,980,256	
266	-	45,235	45,501	67,460	3,573	71,033	
663	-	33,844	34,507	168,298	(23,339)	144,959	
1,105	-	53,441	54,546	280,652	12,204	292,856	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
93341	TOWN OF MACCLESFIELD	264,603	46,368	35,973	-	28,640	110,981
93351	TOWN OF PRINCEVILLE	138,402	24,253	18,816	-	1,137	44,206
93401	FORSYTH COUNTY	87,340,611	15,305,382	11,873,904	-	269,631	27,448,917
93406	PIEDMONT TRIAD REGIONAL COUNCIL	3,713,876	650,812	504,899	-	11,025	1,166,736
93411	CITY OF WINSTON-SALEM	105,766,332	18,534,266	14,378,870	-	896,251	33,809,387
93413	WINSTON-SALEM HOUSING AUTHORITY	3,527,879	618,218	479,613	-	3,133	1,100,964
93417	TRIAD MUNICIPAL ABC BOARD	1,845,006	323,315	250,827	-	63,195	637,337
93421	TOWN OF KERNERSVILLE	12,992,298	2,276,743	1,766,295	-	18,982	4,062,020
93431	TOWN OF RURAL HALL	994,367	174,251	135,184	-	17,062	326,497
93441	VILLAGE OF CLEMMONS	925,267	162,142	125,789	-	62,397	350,328
93442	CLEMMONS FIRE DEPARTMENT	1,185,285	207,707	161,139	-	48,829	417,675
93451	TOWN OF LEWISVILLE	604,440	105,921	82,173	-	62,038	250,132
93461	TOWN OF WALKERTOWN	89,729	15,724	12,199	-	-	27,923
93471	VILLAGE OF TOBACCOVILLE	80,291	14,070	10,916	-	10,565	35,551
93501	FRANKLIN COUNTY	23,884,695	4,185,503	3,247,110	-	284,625	7,717,238
93511	TOWN OF FRANKLINTON	659,990	115,655	89,725	-	25,631	231,011
93517	FRANKLINTON ABC BOARD	48,269	8,459	6,562	-	9,559	24,580
93521	TOWN OF LOUISBURG	2,471,423	433,087	335,989	-	39,958	809,034
93527	LOUISBURG ABC BOARD	71,257	12,487	9,687	-	2,183	24,357
93531	TOWN OF BUNN	114,605	20,083	15,580	-	16,908	52,571
93537	ABC BOARD - TOWN OF BUNN	57,774	10,124	7,854	-	284	18,262
93541	TOWN OF YOUNGSRVILLE	1,289,037	225,888	175,244	-	20,502	421,634
93601	GASTON COUNTY	82,586,368	14,474,011	11,228,927	-	2,226,446	27,929,384
93602	TOWN OF STANLEY	1,361,238	238,540	185,059	-	196,686	620,285
93604	CRAMERTON ABC BOARD	122,762	21,513	16,689	-	10,077	48,279
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	46,261,120	8,106,700	6,289,172	-	4,437,070	18,832,942
93610	TOWN OF MCADENVILLE	98,965	17,342	13,454	-	-	30,796
93611	CITY OF GASTONIA	43,409,950	7,607,067	5,901,557	-	443,704	13,952,328
93617	GASTONIA ABC BOARD	633,901	111,083	86,178	-	26,188	223,449
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	49,617	8,695	6,745	-	37,083	52,523
93621	CITY OF BELMONT	8,965,550	1,571,104	1,218,861	-	169,171	2,959,136
93623	BELMONT HOUSING AUTHORITY	67,482	11,825	9,174	-	3,379	24,378
93631	TOWN OF CRAMERTON	1,848,848	323,988	251,350	-	39,433	614,771
93641	CITY OF CHERRYVILLE	2,628,365	460,589	357,325	-	48,912	866,826
93647	CHERRYVILLE ABC BOARD	22,112	3,875	3,006	-	10,285	17,166
93651	TOWN OF DALLAS	2,862,496	501,618	389,155	-	9,928	900,701
93661	CITY OF LOWELL	1,708,558	299,404	232,278	-	207,142	738,824
93671	BESSEMER CITY	2,254,820	395,130	306,541	-	87,358	789,029
93681	TOWN OF RANLO	1,404,383	246,101	190,925	-	22,667	459,693
93691	CITY OF MOUNT HOLLY	8,436,142	1,478,332	1,146,889	-	402,619	3,027,840
93701	GATES COUNTY	2,789,351	488,800	379,211	-	22,674	890,685
93704	GATES COUNTY ABC BOARD	17,865	3,131	2,429	-	8,064	13,624
93801	GRAHAM COUNTY	4,284,946	750,885	582,536	-	262,926	1,596,347
93803	GRAHAM COUNTY HEALTH DEPARTMENT	792,258	138,834	107,707	-	12,317	258,858
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	988,502	173,223	134,386	-	94,089	401,698
93821	TOWN OF ROBBINSVILLE	313,074	54,862	42,562	-	670	98,094
93901	GRANVILLE COUNTY	11,655,127	2,042,420	1,584,508	-	99,412	3,726,340
93904	GRANVILLE COUNTY ABC BOARD	250,311	43,864	34,030	-	-	118,905
93906	GRANVILLE COUNTY HOSPITAL	23,194,975	4,064,638	3,163,343	-	163,397	7,381,378
93908	GRANVILLE-VANCE PUBLIC HEALTH	3,977,738	697,050	540,771	-	33,721	1,271,542
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	1,923,207	337,019	261,459	-	-	598,478
93911	CITY OF OXFORD	3,353,140	587,597	455,857	-	294,152	1,337,606
93913	OXFORD HOUSING AUTHORITY	226,581	39,706	30,804	-	15,395	85,905
93914	TOWN OF STOVALL	44,898	7,868	6,104	-	10,304	24,276
93921	CITY OF CREEDMOOR	1,867,994	327,343	253,953	-	102,068	683,364
93931	TOWN OF BUTNER	3,653,473	640,227	496,687	-	-	1,136,914
94001	GREENE COUNTY	7,382,585	1,293,708	1,003,658	-	234,392	2,531,758
94002	MAURY SANITARY LAND DISTRICT	13,146	2,304	1,787	-	6,281	10,372
94004	GREENE COUNTY ABC BOARD	73,280	12,841	9,962	-	12,004	34,807
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	77,460	13,574	10,531	-	9,639	33,744
94011	TOWN OF HOOKERTON	141,099	24,726	19,182	-	1,648	45,556
94021	TOWN OF SNOW HILL	492,330	86,275	66,932	-	12,804	166,011
94031	TOWN OF WALSTONBURG	14,427	2,528	1,961	-	3,710	8,199
94101	GUILFORD COUNTY	139,242,859	24,400,622	18,929,984	-	4,098,960	47,429,566
94102	GUILFORD FIRE DEPARTMENT	2,349,335	411,692	319,391	-	27,677	758,760
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	2,529,130	443,199	343,834	-	11,991	799,024
94109	ALAMANCE COMMUNITY FIRE DISTRICT	764,618	133,990	103,949	-	22,441	260,380
94111	CITY OF GREENSBORO	158,022,912	27,691,598	21,483,121	-	2,297,088	51,471,807
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	1,090,500	191,097	148,253	-	61,245	400,595
94117	GREENSBORO ABC BOARD	2,861,148	501,381	388,971	-	94,253	984,605
94118	GUILFORD FIRE DISTRICT # 13 INC	1,117,668	195,858	151,946	-	38,513	386,317
94121	CITY OF HIGH POINT	65,736,556	11,519,534	8,936,846	-	331,475	20,787,855
94127	HIGH POINT ABC BOARD	1,272,925	223,065	173,053	-	6,731	402,849
94131	TOWN OF JAMESTOWN	1,745,906	305,949	237,355	-	65,580	608,864
94151	TOWN OF GIBSONVILLE	3,342,624	585,754	454,428	-	80,412	1,120,594
94157	GIBSONVILLE ABC BOARD	159,908	28,022	21,739	-	10,900	60,661
94161	TOWN OF OAK RIDGE	366,129	64,160	49,775	-	13,262	127,197
94171	TOWN OF SUMMERFIELD	488,420	85,590	66,400	-	10,514	162,504

Deferred Inflows Of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
312	-	6,820	7,132	79,158	11,065	90,223
163	-	25,009	25,172	41,404	(11,612)	29,792
102,907	-	774,842	877,749	26,128,526	(376,588)	25,751,938
4,376	-	100,616	104,992	1,111,031	22,211	1,133,242
124,617	-	1,923,515	2,048,132	31,640,703	(1,200,631)	30,440,072
4,157	-	402,090	406,247	1,055,389	(139,198)	916,191
2,174	-	7,903	10,077	551,946	44,378	596,324
15,308	-	262,267	277,575	3,886,732	(198,773)	3,687,959
1,172	-	15,480	16,652	297,472	5,532	303,004
1,090	-	75,246	76,336	276,800	(12,525)	264,275
1,397	-	11,518	12,915	354,586	7,504	362,090
712	-	-	712	180,822	31,792	212,614
106	-	4,905	5,011	26,843	(1,680)	25,163
95	-	568	663	24,020	6,254	30,274
28,142	-	194,905	223,047	7,145,266	(67,038)	7,078,228
778	-	84,141	84,919	197,440	(6,353)	191,087
57	-	4,193	4,250	14,440	5,313	19,753
2,912	-	95,509	98,421	739,343	(33,530)	705,813
84	-	7,663	7,747	21,317	4,150	25,467
135	-	16,711	16,846	34,285	211	34,496
68	-	7,426	7,494	17,284	(3,598)	13,686
1,519	-	85,330	87,449	385,624	(11,902)	373,722
97,317	-	910,093	1,007,410	24,709,254	1,061,846	25,771,100
1,604	-	40,863	42,467	407,223	68,489	475,712
145	-	1,681	1,826	36,725	8,426	45,151
54,506	-	64,894	119,400	13,839,323	2,270,745	16,110,068
117	-	3,411	3,528	29,606	(1,982)	27,624
51,147	-	714,559	765,706	12,986,376	(98,157)	12,888,219
747	-	2,317	3,064	189,636	30,978	220,614
58	-	1,308	1,366	14,843	24,842	39,685
10,563	-	107,027	117,590	2,682,104	22,539	2,704,643
80	-	114	194	20,188	1,574	21,762
2,178	-	20,674	22,852	553,095	(14,972)	538,123
3,097	-	18,777	21,874	786,293	45,335	831,628
26	-	1,249	1,275	6,615	7,796	14,411
3,373	-	119,124	122,497	856,335	(50,168)	806,167
2,013	-	8,638	10,651	511,127	76,533	587,660
2,657	-	166,633	169,290	674,544	(4,492)	670,052
1,655	-	16,690	18,345	420,131	14,581	434,712
9,940	-	56,036	65,976	2,523,728	63,752	2,587,480
3,286	-	44,972	48,258	834,453	(17,752)	816,701
21	-	572	593	5,344	3,328	8,672
5,049	-	159,918	164,967	1,281,870	98,445	1,380,315
933	-	21,597	22,530	237,009	4,838	241,847
1,165	-	19,639	20,804	295,717	45,864	341,581
369	-	35,026	35,395	93,658	(12,316)	81,342
13,732	-	500,488	514,220	3,486,709	(45,216)	3,441,493
235	-	682	977	74,882	19,593	94,475
27,329	-	288,383	315,712	6,938,931	93,410	7,032,341
4,687	-	191,816	196,503	1,189,967	6,012	1,195,979
2,266	-	145,750	148,016	575,340	(19,405)	555,935
3,951	-	155,705	159,656	1,003,114	(3,231)	999,883
267	-	7,484	7,751	67,783	7,872	75,655
53	-	1,012	1,065	13,432	4,351	17,783
2,201	-	73,065	75,266	558,823	5,318	564,141
4,305	-	119,555	123,860	1,092,961	(65,603)	1,027,358
8,698	-	68,727	77,425	2,208,549	29,518	2,238,067
15	-	2,063	2,078	3,933	2,524	6,457
86	-	1,329	1,415	21,922	6,595	28,517
91	-	8,355	8,446	23,173	4,727	27,900
166	-	22,218	22,384	42,211	(9,235)	32,976
580	-	40,009	40,589	147,284	(19,063)	128,221
17	-	3,536	3,553	4,316	3,082	7,398
164,060	-	471,283	635,343	41,655,430	2,287,446	43,942,876
2,768	-	165,392	168,160	702,819	(95,397)	607,422
2,980	-	224,908	227,888	756,606	(122,075)	634,531
901	-	52,245	53,146	228,740	(13,529)	215,211
186,187	-	700,664	886,851	47,273,608	21,442	47,295,050
1,285	-	21,351	22,636	326,230	13,764	339,994
3,371	-	91,429	94,800	855,931	70,041	925,972
1,317	-	13,204	14,521	334,358	3,127	337,485
77,453	-	888,332	966,365	19,665,529	(382,260)	19,283,269
1,500	-	26,055	27,555	380,804	22,038	402,842
2,057	-	4,644	6,701	522,299	29,321	551,620
3,938	-	86,037	89,975	999,968	7,787	1,007,755
188	-	4,363	4,551	47,837	4,881	52,718
431	-	1,695	2,126	109,530	8,439	117,969
575	-	12,674	13,249	146,114	(3,275)	142,839

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
94172	SUMMERFIELD FIRE DISTRICT	2,259,876	398,016	307,229	-	23,685	726,930
94201	HALIFAX COUNTY	17,239,694	3,021,047	2,343,726	-	48,168	5,412,941
94204	HALIFAX COUNTY ABC BOARD	258,738	45,341	35,175	-	3,808	84,324
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	70,651	12,381	9,605	-	20,402	42,388
94209	ROANOKE RAPIDS SANITARY DISTRICT	2,111,361	369,990	287,038	-	95,263	752,291
94211	TOWN OF ENFIELD	543,700	95,277	73,916	-	14,780	183,973
94221	CITY OF ROANOKE RAPIDS	5,340,256	935,815	726,005	-	4,375	1,666,195
94231	TOWN OF WELDON	1,076,680	188,675	146,374	-	43,113	378,162
94241	TOWN OF SCOTLAND NECK	756,056	132,490	102,785	-	-	235,275
94251	TOWN OF HOBGOOD	144,807	25,376	19,686	-	3,524	48,586
94261	TOWN OF LITTLETON	245,187	42,966	33,333	-	184	76,483
94301	HARNETT COUNTY	41,626,224	7,294,491	5,659,061	-	1,514,066	14,467,618
94311	CITY OF DUNN	5,016,396	879,063	681,976	-	19,664	1,580,703
94313	DUNN HOUSING AUTHORITY	144,874	25,387	19,696	-	24,235	69,318
94317	DUNN ABC BOARD	122,425	21,454	16,644	-	12,035	50,133
94321	TOWN OF LILLINGTON	2,319,201	406,412	315,294	-	77,198	798,904
94331	TOWN OF ERWIN	1,059,153	185,604	143,991	-	33,331	362,926
94341	TOWN OF COATS	514,037	90,079	69,883	-	10,173	170,135
94347	TOWN OF ANGIER ABC BOARD	51,370	9,002	6,984	-	7,643	23,629
94351	TOWN OF ANGIER	1,880,196	329,482	255,612	-	21,017	606,111
94401	HAYWOOD COUNTY	22,378,178	3,921,504	3,042,300	-	316,078	7,279,882
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	262,245	45,955	35,652	-	4,579	86,186
94408	JUNIALUSKA SANITARY DISTRICT	395,657	69,334	53,789	-	-	123,123
94411	TOWN OF WAYNESVILLE	7,627,368	1,336,604	1,036,936	-	52,174	2,425,714
94412	WAYNESVILLE ABC BOARD	196,042	34,354	26,652	-	8,471	69,477
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	153,975	28,982	20,933	-	34,814	82,729
94417	MONROE-UNION COUNTY ECONOMIC DEVELOPMENT COMMISSION	269,457	47,219	36,632	-	73,693	157,544
94421	TOWN OF MAGGIE VALLEY	1,120,163	196,295	152,285	-	9,858	358,438
94427	MAGGIE VALLEY ABC BOARD	200,357	35,110	27,238	-	16,282	78,610
94428	MAGGIE VALLEY SANITARY DISTRICT	441,566	77,379	60,031	-	45	137,455
94431	TOWN OF CANTON	2,624,589	459,927	356,811	-	54,042	870,780
94437	CANTON ABC BOARD	67,482	11,825	9,174	-	12,859	33,858
94501	HENDERSON COUNTY	41,557,259	7,282,405	5,649,685	-	1,256,623	14,188,713
94511	CITY OF HENDERSONVILLE	16,350,292	2,865,190	2,222,813	-	364,872	5,452,875
94517	HENDERSONVILLE ABC BOARD	420,331	73,658	57,144	-	17,708	148,510
94521	TOWN OF LAUREL PARK	872,414	152,880	118,604	-	31,699	303,183
94527	LAUREL PARK ABC BOARD	71,662	12,558	9,742	-	10,661	32,961
94531	THE VILLAGE OF FLAT ROCK	165,705	29,038	22,528	-	13,712	65,278
94532	BLUE RIDGE FIRE DEPARTMENT	873,088	152,998	118,696	-	44,255	315,949
94537	TOWN OF STOKESDALE	98,156	17,201	13,344	-	28,673	59,218
94541	TOWN OF FLETCHER	1,712,671	300,125	232,837	-	40,002	572,964
94547	FLETCHER ABC BOARD	149,391	26,179	20,310	-	52,188	98,677
94551	TOWN OF MILLS RIVER	498,801	87,409	67,812	-	28,674	183,895
94601	HERTFORD COUNTY	5,340,930	935,933	726,096	-	17,121	1,679,150
94604	HERTFORD COUNTY ABC BOARD	135,638	23,769	18,440	-	4,126	46,335
94611	TOWN OF AHOOSKIE	2,186,394	383,139	297,239	-	19,854	700,232
94621	TOWN OF MURFREESBORO	463,206	81,171	62,973	-	47,221	191,365
94631	TOWN OF WINTON	269,052	47,148	36,577	-	9,741	93,466
94641	TOWN OF COFIELD	101,661	17,815	13,621	-	5,923	37,559
94701	HOKE COUNTY	16,252,136	2,847,990	2,209,468	-	85,068	5,142,526
94704	HOKE COUNTY ABC BOARD	92,426	16,196	12,565	-	5,728	34,489
94711	TOWN OF RAEFORD	2,027,767	355,342	275,674	-	22,756	653,772
94801	HYDE COUNTY	4,158,813	728,782	565,388	-	41,748	1,335,918
94804	HYDE COUNTY ABC BOARD	27,236	4,773	3,703	-	13,362	21,838
94812	OCRACOKE SANITARY DISTRICT	134,829	23,627	18,330	-	11,251	53,208
94901	IREDELL COUNTY	51,518,726	9,028,032	7,003,940	-	1,712,682	17,744,654
94908	IREDELL ECONOMIC DEVELOPMENT	367,747	64,443	49,995	-	284	114,722
94911	CITY OF STATESVILLE	20,550,026	3,601,143	2,793,764	-	349,105	6,744,012
94917	STATESVILLE ABC BOARD	209,997	36,799	28,549	-	28,311	93,659
94921	CITY OF MOORESVILLE	27,965,644	4,900,640	3,801,913	-	508,870	9,211,423
94923	MOORESVILLE HOUSING AUTHORITY	141,032	24,714	19,173	-	4,945	48,832
94927	MOORESVILLE ABC BOARD	164,627	28,849	22,381	-	21,902	73,132
94931	TOWN OF TROUTMAN	2,341,920	410,393	318,383	-	213,647	942,423
94937	TOWN OF TROUTMAN ABC BOARD	48,067	8,423	6,535	-	-	14,958
94941	MI CONNECTION COMMUNICATIONS SYSTEM	-	-	-	-	52,671	52,671
94947	VALDESE ABC BOARD	91,280	15,996	12,409	-	24,146	52,551
95001	JACKSON COUNTY	14,422,703	2,527,404	1,960,758	-	584,023	5,072,185
95002	TUCKASEEGEE WATER AUTHORITY	1,085,646	190,246	147,593	-	34,448	372,287
95005	FONTANA REGIONAL LIBRARY	1,178,544	206,526	160,222	-	5,643	372,391
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMMISSION	994,906	174,345	135,257	-	79,239	388,841
95009	VAYA HEALTH	66,889,549	11,721,582	9,093,595	-	10,245,376	31,060,553
95010	JACKSON COUNTY	146,694	25,706	19,943	-	6,079	51,728
95011	TOWN OF SYLVA	1,616,942	283,349	219,822	-	94,987	598,158
95017	JACKSON COUNTY ABC BOARD	292,850	51,318	39,813	-	36,450	127,581
95101	JOHNSTON COUNTY	67,686,526	11,861,242	9,201,943	-	1,624,698	22,587,883
95103	BENSON HOUSING AUTHORITY	275,996	48,365	37,521	-	31,077	116,963
95104	JOHNSTON COUNTY ABC BOARD	1,057,197	185,261	143,725	-	53,207	382,193
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	365,118	63,983	49,638	-	7,161	120,782

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
2,663	-	38,064	40,727	676,057	(4,808)	671,249	
20,312	-	596,026	616,338	5,157,369	(218,736)	4,938,633	
305	-	21,857	22,162	77,403	(1,491)	75,912	
83	-	4,058	4,141	21,136	8,892	30,028	
2,488	-	14,094	16,582	631,628	27,850	659,478	
641	-	76,535	77,176	162,651	(35,430)	127,221	
6,292	-	150,854	157,146	1,597,573	(131,851)	1,465,722	
1,269	-	26,192	27,461	322,096	26,012	348,108	
891	-	89,472	90,363	226,179	(25,824)	200,355	
171	-	13,610	13,781	43,320	(2,094)	41,226	
289	-	5,995	6,284	73,349	(2,938)	70,411	
49,045	-	138,385	187,430	12,452,762	360,600	12,813,362	
5,910	-	171,252	177,162	1,500,688	(57,177)	1,443,511	
171	-	5,241	5,412	43,340	11,028	54,368	
144	-	-	144	36,624	13,526	50,150	
2,733	-	36,356	39,089	693,804	19,700	713,504	
1,248	-	23,011	24,259	316,853	(2,272)	314,581	
606	-	78,657	79,263	153,778	(27,839)	125,939	
61	-	37,834	37,895	15,368	(9,734)	5,634	
2,215	-	65,118	67,333	562,473	(13,025)	549,448	
26,367	-	1,204,857	1,231,224	6,694,581	(347,050)	6,347,531	
309	-	27,985	28,294	78,452	(4,814)	73,638	
466	-	28,901	29,367	118,363	(6,909)	111,454	
8,987	-	45,223	54,210	2,281,778	(34,972)	2,246,806	
231	-	2,105	2,336	58,647	8,832	67,479	
181	-	9,406	9,587	46,063	13,799	59,862	
317	-	707	1,024	80,610	36,611	117,221	
1,320	-	10,635	11,955	335,104	27,591	362,695	
236	-	-	236	59,938	9,664	69,602	
520	-	13,247	13,767	132,098	(5,101)	126,997	
3,092	-	75,623	78,715	785,163	(8,620)	776,543	
80	-	5,810	5,890	20,188	7,344	27,532	
48,964	-	53,397	102,361	12,432,131	416,180	12,848,311	
19,264	-	440,589	459,853	4,891,299	55,490	4,946,789	
495	-	36,296	36,791	125,745	7,953	133,698	
1,028	-	68,942	69,970	260,988	(22,070)	238,918	
84	-	1,218	1,302	21,438	3,188	24,626	
195	-	836	1,031	49,572	9,853	59,425	
1,029	-	45,730	46,759	261,190	(5,346)	255,844	
116	-	-	116	29,364	11,869	41,233	
2,018	-	50,991	53,009	512,357	(14,693)	497,664	
176	-	16,082	16,258	44,691	15,913	60,604	
588	-	36	624	149,220	13,878	163,098	
6,293	-	260,469	266,762	1,597,775	(81,234)	1,516,541	
160	-	5,209	5,369	40,577	3,239	43,816	
2,576	-	2,920	5,496	654,074	14,313	668,387	
546	-	68,150	68,696	138,571	(17,084)	121,487	
317	-	7,997	8,314	80,489	(1,780)	78,709	
120	-	14,283	14,403	30,413	(1,569)	28,844	
19,149	-	129,459	148,608	4,861,935	(42,979)	4,818,956	
109	-	8,086	8,195	27,650	1,607	29,257	
2,389	-	117,158	119,547	606,620	(6,183)	600,437	
4,900	-	66,080	70,980	1,244,137	(21,367)	1,222,770	
32	-	6,004	6,036	8,148	4,132	12,280	
159	-	4,479	4,638	40,335	2,804	43,139	
60,701	-	852,645	913,346	15,412,170	298,391	15,710,561	
433	-	22,097	22,530	110,014	(11,487)	98,527	
24,213	-	220,323	244,536	6,147,677	76,299	6,223,976	
247	-	6,285	6,532	62,822	17,278	80,100	
32,950	-	432,409	465,359	8,366,109	64,499	8,430,608	
166	-	29,921	30,087	42,191	(4,872)	37,319	
194	-	17,355	17,549	49,249	13,331	62,580	
2,759	-	10,360	13,119	700,601	102,832	803,433	
57	-	5,353	5,410	14,379	(1,834)	12,545	
-	-	10,400	10,400	-	(296,966)	(296,966)	
108	-	1,307	1,415	27,307	10,152	37,459	
16,993	-	602,916	619,909	4,314,648	158,057	4,472,705	
1,279	-	11,380	12,659	324,778	22,449	347,227	
1,389	-	27,500	28,889	352,569	10,973	363,542	
1,172	-	7,502	8,674	297,633	31,673	329,306	
78,811	-	37,027	115,838	20,010,455	4,887,301	24,897,756	
173	-	26,269	26,442	43,885	(7,472)	36,413	
1,905	-	68,674	70,579	483,719	24,027	507,746	
345	-	6,724	7,069	87,608	5,395	93,003	
79,750	-	787,103	866,853	20,248,876	402,256	20,651,132	
325	-	19,136	19,461	82,566	6,172	88,738	
1,246	-	3,788	5,034	316,268	52,767	369,035	
430	-	43,361	43,791	109,228	(26,001)	83,227	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
95106	TOWN OF ARCHER LODGE	338,287	59,281	45,990	-	89,292	194,563
95110	JOHNSTON HEALTH CENTER	10,532,672	1,845,723	1,431,911	-	232,951	3,510,585
95111	TOWN OF SMITHFIELD	5,840,676	1,023,508	794,036	-	60,860	1,878,404
95113	SMITHFIELD HOUSING AUTHORITY	327,635	57,414	44,542	-	44,631	146,587
95121	TOWN OF SELMA	3,229,030	565,848	438,985	-	-	1,004,833
95122	TOWN OF MICRO	61,954	10,857	8,423	-	6,848	26,128
95123	SELMA HOUSING AUTHORITY	315,973	55,370	42,956	-	1,273	99,599
95131	TOWN OF CLAYTON	15,397,587	2,698,240	2,093,293	-	429,217	5,220,750
95141	TOWN OF BENSON	3,025,235	530,136	411,279	-	95,936	1,037,351
95151	TOWN OF FOUR OAKS	986,142	172,809	134,065	-	77,633	384,507
95161	TOWN OF PINE LEVEL	415,679	72,843	56,511	-	23,235	152,589
95171	TOWN OF KENLY	693,360	121,503	94,262	-	97,998	313,763
95181	TOWN OF PRINCETON	512,891	89,878	69,727	-	4,729	164,334
95191	TOWN OF WILSON'S MILLS	847,605	148,533	115,231	-	66,650	330,414
95201	JONES COUNTY	4,536,673	794,997	616,758	-	151,233	1,562,988
95204	JONES COUNTY ABC BOARD	39,303	6,887	5,343	-	-	25,608
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	29,325	5,139	3,987	-	7,079	16,205
95211	TOWN OF POLLOCKSVILLE	9,034	1,583	1,228	-	1,884	4,695
95221	TOWN OF MAYSVILLE	345,837	60,604	47,016	-	57,299	164,919
95301	LEE COUNTY	17,622,947	3,088,208	2,395,829	-	930,251	6,414,288
95311	CITY OF SANFORD	15,040,626	2,635,687	2,044,764	-	500,062	5,180,513
95317	SANFORD ABC BOARD	385,949	67,633	52,470	-	84,962	204,165
95321	TOWN OF BROADWAY	393,904	69,027	53,551	-	29,406	151,984
95401	LENOIR COUNTY	15,555,810	2,725,967	2,114,803	-	265,159	5,105,929
95404	LENOIR COUNTY ABC BOARD	376,107	65,908	51,131	-	38,591	155,630
95405	NEUSE REGIONAL LIBRARY	259,412	45,459	35,267	-	1,080	81,806
95411	CITY OF KINSTON	12,650,236	2,216,800	1,719,792	-	44,590	3,981,182
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	1,457,236	255,363	198,110	-	14,265	467,738
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	306,804	53,764	41,710	-	7,161	102,635
95416	KINSTON-LENOIR COUNTY TOURISM DEV AUTHORITY	65,123	11,412	8,853	-	31,892	52,157
95421	TOWN OF PINK HILL	107,324	18,307	14,591	-	8,794	42,192
95431	TOWN OF LAGRANGE	715,944	125,461	97,332	-	86,514	309,307
95501	LINCOLN COUNTY	34,533,522	6,051,581	4,694,812	-	436,191	11,182,584
95504	LINCOLN COUNTY ABC BOARD	207,907	36,433	28,265	-	10,374	75,072
95511	CITY OF LINCOLNTON	7,021,309	1,230,399	954,543	-	58,481	2,243,423
95513	LINCOLNTON HOUSING AUTHORITY	328,714	57,603	44,688	-	23,006	125,297
95517	TOWN OF LINCOLNTON ABC BOARD	121,481	21,288	16,515	-	10,578	48,381
95601	MACON COUNTY	14,977,796	2,624,677	2,036,222	-	357,446	5,018,345
95611	TOWN OF FRANKLIN	2,216,865	388,479	301,382	-	32,657	722,518
95617	HIGHLANDS ABC BOARD	120,335	21,087	16,360	-	9,067	46,514
95621	TOWN OF HIGHLANDS	2,681,488	469,898	364,547	-	117,855	952,300
95701	MADISON COUNTY	7,416,023	1,299,568	1,008,204	-	13,623	2,321,395
95711	TOWN OF MARS HILL	1,244,341	218,056	169,167	-	20,476	407,699
95721	TOWN OF MARSHALL	358,444	62,813	48,730	-	4,465	116,008
95733	HOT SPRINGS HOUSING AUTHORITY	68,763	12,050	9,348	-	1,540	22,938
95801	MARTIN COUNTY	5,161,338	904,462	701,681	-	51,709	1,657,852
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	76,381	13,385	10,384	-	8,611	32,380
95804	MARTIN COUNTY ABC BOARD	185,121	32,440	25,167	-	2,104	59,711
95811	TOWN OF WILLIAMSTON	3,427,296	600,592	465,939	-	27,884	1,094,415
95813	WILLIAMSTON HOUSING AUTHORITY	214,918	37,662	29,218	-	8,979	75,859
95821	TOWN OF OAK CITY	13,146	2,304	1,787	-	1,146	5,237
95831	TOWN OF HAMILTON	131,594	23,060	17,890	-	8,101	49,051
95841	TOWN OF JAMESVILLE	108,807	19,067	14,792	-	720	34,579
95851	TOWN OF ROBERSONVILLE	507,902	89,004	69,049	-	34,985	193,038
95853	ROBERSONVILLE HOUSING AUTHORITY	145,953	25,576	19,842	-	3,847	49,265
95901	MCDOWELL COUNTY	14,368,839	2,517,965	1,953,435	-	219,713	4,691,113
95908	PLEASANT GARDEN FIRE DEPARTMENT	507,228	88,886	68,957	-	26,232	184,075
95911	TOWN OF MARION	4,085,399	715,917	555,408	-	72,341	1,343,666
95917	MARION ABC BOARD	234,873	41,159	31,931	-	8,311	81,401
95921	TOWN OF OLD FORT	278,490	48,802	37,861	-	24,120	110,783
96001	MECKLENBURG COUNTY	282,845,427	49,565,229	38,452,669	-	-	88,017,898
96003	INLIVIAN	12,611,944	2,210,090	1,714,586	-	-	3,924,676
96004	MECKLENBURG COUNTY ABC BOARD	10,447,730	1,830,838	1,420,363	-	925,125	4,176,236
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	17,741,394	3,108,964	2,411,932	-	107,190	5,628,086
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	37,944,302	6,649,279	5,158,505	-	-	11,807,784
96009	CENTRALINA COUNCIL OF GOVERNMENTS	2,642,454	463,058	359,240	-	116,548	938,846
96011	CITY OF CHARLOTTE	418,135,761	73,273,219	56,845,310	-	-	130,118,529
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	17,659,957	3,094,693	2,400,861	-	962,157	6,457,711
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	205,885	36,079	27,990	-	4,499	68,568
96021	TOWN OF PINEVILLE	4,968,464	870,663	675,460	-	43,590	1,589,713
96031	TOWN OF MINT HILL	5,895,551	1,033,124	801,497	-	256,068	2,090,689
96041	TOWN OF HUNTERSVILLE	13,810,510	2,420,124	1,877,531	-	349,576	4,647,231
96051	TOWN OF CORNELIUS	7,673,749	1,344,731	1,043,242	-	354,543	2,742,516
96061	TOWN OF STALLINGS	2,864,297	468,886	362,210	-	69,182	898,278
96071	TOWN OF MATTHEWS	9,559,608	1,675,205	1,299,623	-	291,228	3,266,056
96081	TOWN OF DAVIDSON	4,764,602	834,939	647,745	-	112,713	1,595,397
96101	MITCHELL COUNTY	4,383,574	768,168	595,944	-	123,466	1,487,158
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	35,865	6,285	4,876	-	421	11,582

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
399	-	-	399	101,201	39,081	140,282	
12,410	-	1,367,674	1,380,084	3,150,919	(529,646)	2,621,273	
6,882	-	184,189	191,071	1,747,277	(53,287)	1,693,990	
386	-	16,963	17,349	98,014	41,481	139,495	
3,805	-	75,997	79,802	965,986	(42,825)	923,161	
73	-	20,425	20,498	18,534	(439)	18,095	
372	-	27,960	28,332	94,525	(12,506)	82,019	
18,142	-	134,379	152,521	4,606,291	167,052	4,773,343	
3,564	-	230,918	234,482	905,019	(29,639)	875,380	
1,162	-	31,077	32,239	295,011	8,650	303,661	
490	-	22,955	23,445	124,353	(1,299)	123,054	
817	-	83,273	84,090	207,423	(12,583)	194,840	
604	-	3,830	4,434	153,435	2,905	156,340	
999	-	24,012	25,011	253,567	34,343	287,910	
5,345	-	193,178	198,523	1,357,176	(56,488)	1,300,688	
46	-	1,370	1,416	11,758	1,939	13,697	
35	-	3,569	3,604	8,773	1,742	10,515	
11	-	251	262	2,702	1,055	3,757	
407	-	24,441	24,848	103,460	9,248	112,708	
20,764	-	28,585	49,349	5,272,022	411,032	5,683,054	
17,721	-	203,522	221,243	4,499,504	94,587	4,594,091	
455	-	5,121	5,576	115,459	36,540	151,999	
464	-	681	1,145	117,839	16,926	134,765	
18,328	-	387,893	406,221	4,653,634	(211,652)	4,441,972	
443	-	7,486	7,929	112,515	6,872	119,387	
306	-	36,295	36,601	77,605	(17,136)	60,469	
14,905	-	388,691	403,596	3,784,402	(133,959)	3,650,443	
1,717	-	91,536	93,253	435,942	(32,117)	403,825	
361	-	62,072	62,433	91,783	(20,387)	71,396	
77	-	-	77	19,482	10,631	30,113	
126	-	62,667	62,793	32,107	(14,357)	17,750	
844	-	70,090	70,934	214,179	11,830	226,009	
40,688	-	1,691,285	1,731,973	10,330,933	(356,235)	9,974,698	
245	-	2,250	2,495	62,197	11,649	73,846	
8,273	-	217,396	225,669	2,100,472	(14,382)	2,086,090	
387	-	8,415	8,802	98,337	13,105	111,442	
143	-	-	143	36,342	4,270	40,612	
17,647	-	410,132	427,779	4,480,707	(13,220)	4,467,487	
2,612	-	86,416	89,028	663,190	(10,895)	652,295	
142	-	-	142	35,999	6,811	42,810	
3,159	-	114,010	117,169	802,185	(1,582)	800,603	
8,738	-	177,941	186,679	2,218,553	(94,713)	2,123,840	
1,466	-	18,935	20,401	372,253	2,436	374,689	
422	-	5,638	6,060	107,231	5,552	112,783	
81	-	4,256	4,337	20,571	(523)	20,048	
6,081	-	230,297	236,378	1,544,049	(63,397)	1,480,652	
90	-	4,873	4,963	22,850	4,594	27,444	
218	-	5,360	5,578	55,380	(2,307)	53,073	
4,038	-	43,637	47,575	1,025,299	(34,406)	990,893	
253	-	15,490	15,743	64,294	3,032	67,326	
15	-	9,763	9,778	3,933	(3,972)	(39)	
155	-	1,748	1,903	39,367	8,372	47,739	
128	-	15,149	15,277	32,550	(7,283)	25,267	
598	-	46,056	46,654	151,942	(23,583)	128,359	
172	-	7,309	7,481	43,663	(2,952)	40,711	
16,930	-	335,922	352,852	4,298,534	(10,794)	4,287,740	
598	-	2,239	2,837	151,741	11,421	163,162	
4,814	-	89,863	94,677	1,222,174	2,244	1,224,418	
277	-	1,201	1,478	70,264	6,671	76,935	
328	-	7,652	7,980	83,312	2,695	86,007	
333,257	-	5,633,222	5,966,479	84,615,095	(3,582,583)	81,032,512	
14,860	-	587,226	602,086	3,772,947	(133,773)	3,639,174	
12,310	-	-	12,310	3,125,508	485,442	3,610,950	
20,903	-	85,732	106,635	5,307,456	46,087	5,353,543	
44,707	-	1,401,495	1,446,202	11,351,291	(1,199,006)	10,152,285	
3,113	-	27,397	30,510	790,508	29,513	820,021	
492,660	-	7,805,180	8,297,840	125,088,101	(2,715,929)	122,372,172	
20,807	-	141,226	162,033	5,283,094	191,842	5,474,936	
243	-	11,868	12,111	61,592	831	62,423	
5,854	-	108,054	113,908	1,486,349	(7,678)	1,478,671	
6,946	-	95,418	102,364	1,763,693	13,507	1,777,200	
16,272	-	129,735	146,007	4,131,506	94,460	4,225,966	
9,041	-	44,451	63,492	2,295,653	74,425	2,370,078	
3,139	-	26,181	29,320	797,042	17,290	814,332	
11,263	-	270	11,533	2,859,821	121,163	2,980,984	
5,614	-	25,910	31,524	1,425,362	60,452	1,485,814	
5,165	-	71,439	76,604	1,311,375	59,465	1,370,840	
42	-	4,680	4,722	10,729	(3,240)	7,489	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
96111	TOWN OF SPRUCE PINE	1,140,994	199,945	155,117	-	11,573	366,635
96121	TOWN OF BAKERSVILLE	75,572	13,243	10,274	-	176	23,693
96201	MONTGOMERY COUNTY	7,147,105	1,252,443	971,645	-	298,594	2,522,682
96204	MONTGOMERY-MUNICIPAL ABC BOARD	81,639	14,306	11,099	-	3,709	29,114
96211	TOWN OF STAR	200,559	35,145	27,266	-	57,049	119,460
96221	TOWN OF TROY	1,220,678	213,909	165,950	-	41,535	421,394
96231	TOWN OF BISCOE	680,080	119,176	92,456	-	13,471	225,103
96241	TOWN OF CANDOR	321,231	56,292	43,671	-	1,534	101,497
96251	TOWN OF MOUNT GILEAD	563,115	98,679	76,555	-	11,320	186,554
96301	MOORE COUNTY	32,098,705	5,624,909	4,363,800	-	264,495	10,253,204
96302	TOWN OF TAYLORTOWN	133,144	23,332	18,101	-	9,735	51,168
96304	MOORE COUNTY ABC BOARD	498,532	87,362	67,775	-	68,247	223,384
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	257,120	45,057	34,955	-	3,533	83,545
96310	MOORE COUNTY AIRPORT AUTHORITY	437,117	76,599	59,426	-	72,263	208,288
96311	TOWN OF SOUTHERN PINES	8,993,662	1,576,030	1,222,683	-	27,109	2,825,822
96312	TOWN OF CAMERON	95,257	16,693	12,950	-	21,359	51,002
96318	SANDHILLS CENTER	21,202,938	3,715,558	2,882,527	-	410,907	7,008,992
96321	TOWN OF VASS	256,176	44,892	34,827	-	25,175	104,894
96331	TOWN OF ABERDEEN	4,387,956	768,936	596,540	-	35,108	1,400,584
96341	TOWN OF ROBBINS	620,215	108,685	84,318	-	18,192	211,195
96351	VILLAGE OF PINEHURST	7,103,960	1,244,883	965,779	-	22,457	2,233,119
96361	TOWN OF PINEBLUFF	574,643	100,699	78,122	-	57,997	236,818
96371	VILLAGE OF WHISPERING PINES	1,236,723	216,721	168,132	-	51,689	436,542
96381	FOXFIRE VILLAGE	249,367	43,659	33,901	-	16,932	94,532
96391	TOWN OF CARTHAGE	1,201,667	210,578	163,366	-	8,826	382,770
96401	NASH COUNTY	26,594,227	4,660,316	3,615,469	-	102,298	8,378,083
96404	NASH COUNTY ABC BOARD	690,529	121,007	93,877	-	27,831	242,715
96405	BRASWELL MEMORIAL LIBRARY	607,474	106,452	82,586	-	12,667	201,705
96411	TOWN OF SPRING HOPE	544,711	95,454	74,053	-	44,691	214,198
96421	TOWN OF NASHVILLE	2,797,508	490,229	380,320	-	148,629	1,019,178
96431	TOWN OF MIDDLESEX	251,996	44,159	34,259	-	13,174	91,592
96441	TOWN OF WHITAKERS	149,458	26,191	20,319	-	7,236	53,746
96451	TOWN OF BAILEY	90,403	15,842	12,290	-	9,606	37,738
96461	TOWN OF SHARPSBURG	749,112	131,273	101,841	-	-	233,114
96501	NEW HANOVER COUNTY	104,318,196	18,280,498	14,181,997	-	2,069,325	34,531,820
96502	NEW HANOVER AIRPORT AUTHORITY	2,417,694	423,671	328,684	-	39,957	792,312
96503	WILMINGTON HOUSING AUTHORITY	2,310,032	404,805	314,048	-	447,751	1,166,044
96504	NEW HANOVER COUNTY ABC BOARD	2,150,462	376,842	292,354	-	28,795	697,991
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	15,542,731	2,723,675	2,113,025	-	62,874	4,899,574
96508	LOWER CAPE FEAR WATER & SEWER AUTHORITY	94,313	16,527	12,822	-	15,468	44,817
96511	TOWN OF WRIGHTSVILLE BEACH	3,753,381	657,735	510,270	-	16,635	1,184,640
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	1,004,614	176,046	136,577	-	47,736	360,359
96521	TOWN OF CAROLINA BEACH	6,161,367	1,079,705	837,634	-	84,707	2,002,046
96531	CITY OF WILMINGTON	50,637,413	8,873,592	6,884,126	-	244,893	16,002,611
96541	TOWN OF KURE BEACH	2,871,125	503,130	390,328	-	16,444	909,902
96601	NORTHAMPTON COUNTY	9,991,534	1,750,895	1,358,343	-	18,095	3,127,333
96604	NORTHAMPTON COUNTY ABC BOARD	29,460	5,163	4,005	-	6,241	15,409
96611	TOWN OF RICH SQUARE	229,480	40,214	31,198	-	57,568	128,980
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	197,323	34,578	26,826	-	13,704	75,108
96621	TOWN OF WOODLAND	109,212	19,138	14,847	-	4,849	38,834
96631	TOWN OF GARYSBURG	206,896	38,256	28,127	-	28,293	92,676
96641	TOWN OF CONWAY	217,075	38,040	29,511	-	2,221	69,772
96651	TOWN OF GASTON	163,481	28,648	22,225	-	17,026	67,899
96661	TOWN OF JACKSON	99,167	17,378	13,482	-	57	30,917
96671	TOWN OF SEVERN	67,887	11,896	9,229	-	9,642	30,767
96681	TOWN OF SEABOARD	166,514	29,180	22,638	-	42,902	94,720
96701	ONSLOW COUNTY	57,759,036	10,121,570	7,852,307	-	1,138,887	19,112,764
96704	ONSLOW COUNTY ABC BOARD	1,901,904	333,286	258,563	-	110,720	702,569
96708	ONSLOW WATER & SEWER AUTHORITY	6,578,327	1,152,772	894,320	-	617,404	2,664,496
96711	CITY OF JACKSONVILLE	23,589,688	4,133,807	3,207,004	-	325,738	7,666,549
96721	TOWN OF SWANSBORO	1,946,532	341,106	264,630	-	82,897	688,633
96722	TOWN OF SWEPSONVILLE	179,458	31,448	24,397	-	27,643	83,488
96731	TOWN OF HOLLY RIDGE	1,482,787	259,840	201,584	-	18,470	479,894
96741	TOWN OF RICHLANDS	488,824	85,660	66,455	-	2,325	154,440
96751	TOWN OF NORTH TOPSAIL BEACH	1,915,724	335,707	260,442	-	14,934	611,083
96801	ORANGE COUNTY	49,801,269	8,727,068	6,770,453	-	1,869,881	17,367,402
96804	ORANGE COUNTY ABC BOARD	1,795,523	314,644	244,100	-	31,847	590,591
96808	ORANGE WATER AND SEWER AUTHORITY	7,572,829	1,327,046	1,029,522	-	52,034	2,408,602
96811	TOWN OF CHAPEL HILL	37,709,429	6,808,120	5,126,575	-	506,000	12,240,695
96821	TOWN OF CARRBORO	7,411,304	1,298,741	1,007,562	-	153,389	2,459,692
96831	TOWN OF HILLSBOROUGH	6,507,475	1,140,356	884,687	-	352,519	2,377,562
96901	PAMLICO COUNTY	5,429,581	951,468	738,148	-	101,552	1,791,168
96911	TOWN OF BAYBORO	10,517	1,843	1,430	-	3,335	6,608
96912	TOWN OF ORIENTAL	406,039	71,153	55,201	-	-	126,354
96918	BAY RIVER METROPOLITAN SEWERAGE DISTRICT	271,951	47,656	36,972	-	30,488	115,116
97001	PASQUOTANK COUNTY	9,485,722	1,662,258	1,289,578	-	198,406	3,150,242
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	2,572,613	450,819	349,745	-	14,255	814,819
97004	PASQUOTANK COUNTY ABC BOARD	113,526	19,894	15,434	-	10,558	45,886

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
1,344	-	31,360	32,704	341,336	1,125	342,461	
89	-	16,534	16,623	22,608	(6,120)	16,488	
8,421	-	169,048	177,469	2,138,104	103,581	2,241,685	
96	-	2,805	2,901	24,423	2,508	26,931	
236	-	1,574	1,810	59,998	23,536	83,534	
1,438	-	40,025	41,463	365,174	(7,960)	357,214	
801	-	35,479	36,280	203,450	(4,311)	199,139	
378	-	26,530	26,908	96,098	(15,527)	80,571	
663	-	77,448	78,111	168,460	(18,214)	150,246	
37,820	-	376,782	414,602	9,602,542	(128,126)	9,474,416	
157	-	11,035	11,192	39,831	(13,893)	25,938	
587	-	568	1,155	149,139	27,002	176,141	
303	-	57	360	76,919	2,561	79,480	
515	-	7,274	7,789	130,766	30,217	160,983	
10,597	-	169,399	179,996	2,690,514	(109,943)	2,580,571	
112	-	11,349	11,461	28,497	(2,769)	25,728	
24,982	-	-	24,982	6,343,000	295,478	6,638,478	
302	-	21,091	21,393	76,637	(6,106)	70,531	
5,170	-	77,411	82,581	1,312,686	(44,893)	1,267,793	
731	-	16,744	17,475	185,542	7,406	192,948	
8,370	-	97,133	105,503	2,125,197	(35,514)	2,089,683	
677	-	3,550	4,227	171,908	26,008	197,916	
1,457	-	15,667	17,124	369,974	17,901	387,875	
294	-	-	294	74,600	8,273	82,873	
1,416	-	24,356	25,772	359,487	(32,411)	327,076	
31,334	-	569,507	600,841	7,955,840	(232,581)	7,723,259	
814	-	6,772	7,586	206,576	26,699	233,275	
716	-	72,433	73,149	181,730	(14,980)	166,750	
642	-	7,973	8,615	162,954	11,217	174,171	
3,296	-	396,348	399,644	836,893	(74,462)	762,431	
297	-	22,491	22,788	75,386	507	75,893	
176	-	15,648	15,824	44,711	(4,587)	40,124	
107	-	14,470	14,577	27,045	(272)	26,773	
883	-	85,584	86,467	224,102	(25,112)	198,990	
122,911	-	20,956	143,867	31,207,484	671,152	31,878,636	
2,849	-	14,960	17,809	723,269	24,540	747,809	
2,722	-	3,296	6,018	691,062	302,613	993,675	
2,534	-	55,765	58,299	643,325	(22,942)	620,383	
18,313	-	360,385	378,698	4,649,712	(11,408)	4,638,304	
111	-	-	111	28,214	14,860	43,074	
4,422	-	34,544	38,966	1,122,849	(7,504)	1,115,345	
1,184	-	-	1,184	300,537	27,637	328,174	
7,260	-	383,410	390,670	1,843,214	(75,053)	1,768,161	
59,662	-	1,425,400	1,485,062	15,148,520	(629,485)	14,519,035	
3,383	-	67,982	71,365	858,916	(26,500)	832,416	
11,772	-	96,434	108,206	2,989,034	(59,654)	2,929,380	
35	-	943	978	8,813	3,371	12,184	
270	-	1,534	1,804	68,650	20,105	88,755	
232	-	12,906	13,138	59,030	1,586	60,616	
129	-	33,733	33,862	32,671	(4,182)	28,489	
244	-	2,321	2,565	61,894	10,538	72,432	
256	-	10,731	10,987	64,940	2,903	67,843	
193	-	4,556	4,749	48,906	6,898	55,804	
117	-	18,841	18,958	29,666	(10,218)	19,448	
80	-	2,671	2,751	20,309	3,998	24,307	
196	-	2,387	2,583	49,814	19,128	68,942	
68,053	-	298,129	366,182	17,279,001	96,907	17,375,908	
2,241	-	-	2,241	568,967	91,062	660,029	
7,751	-	40,521	48,272	1,967,951	201,798	2,169,749	
27,794	-	1,125,320	1,153,114	7,057,012	(360,291)	6,696,721	
2,293	-	30,766	33,059	582,318	18,177	600,495	
211	-	17,421	17,632	53,686	12,949	66,635	
1,747	-	89,762	91,509	443,585	(16,394)	427,191	
576	-	18,256	18,832	146,235	(8,517)	137,718	
2,257	-	203,471	205,728	573,102	(42,753)	530,349	
58,677	-	292,609	351,286	14,898,382	439,442	15,337,824	
2,116	-	11,492	13,608	537,143	6,369	543,512	
8,923	-	179,957	188,880	2,265,462	(92,543)	2,172,919	
44,430	-	138,638	183,068	11,281,027	(13,843)	11,267,184	
8,732	-	131,894	140,626	2,217,141	(4,949)	2,212,192	
7,667	-	-	7,667	1,946,754	83,728	2,030,482	
6,397	-	124,319	130,716	1,624,295	(22,052)	1,602,243	
12	-	2,774	2,796	3,146	2,022	5,168	
478	-	25,433	25,911	121,469	(15,200)	106,269	
320	-	15,378	15,698	81,356	10,647	92,003	
11,176	-	102,001	113,177	2,837,717	97,765	2,935,482	
3,031	-	202,041	205,072	769,614	(125,987)	643,627	
134	-	5,975	6,109	33,962	3,004	36,966	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
97005	EAST ALBEMARLE REGIONAL LIBRARY	192,402	33,716	26,157	-	62,869	122,742
97008	ALBEMARLE DISTRICT JAIL COMMISSION	1,668,919	292,458	226,888	-	46,822	566,168
97011	ELIZABETH CITY	10,671,883	1,870,118	1,450,836	-	50,239	3,371,193
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTHORITY	172,784	30,278	23,490	-	9,976	63,744
97013	ELIZABETH CITY-PASQUOTANK COUNTY TOURISM DEV AUTHORITY	70,179	12,298	9,541	-	6,798	28,637
97015	PASQUOTANK-CAMDEN LIBRARY	251,592	44,088	34,204	-	1,121	79,413
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMMISSION	12,404	2,174	1,686	-	4,997	8,857
97101	PENDER COUNTY	19,346,404	3,390,223	2,630,132	-	238,846	6,259,201
97104	PENDER COUNTY ABC BOARD	472,577	82,813	64,247	-	33,800	180,860
97111	TOWN OF BURGAW	2,660,184	466,165	361,651	-	90,907	918,723
97121	TOWN OF TOPSAIL BEACH	1,323,553	231,937	179,936	-	61,764	473,637
97131	TOWN OF SURF CITY	4,972,037	871,289	675,946	-	156,854	1,704,089
97201	PERQUIMANS COUNTY	4,860,129	851,679	660,732	-	153,716	1,666,127
97211	TOWN OF HERTFORD	603,901	105,826	82,100	-	10,240	198,166
97213	HERTFORD HOUSING AUTHORITY	190,716	33,421	25,928	-	2,855	62,204
97217	TOWN OF HERTFORD ABC BOARD	50,898	8,919	6,920	-	6,517	22,356
97221	TOWN OF WINFALL	34,786	6,096	4,729	-	14,552	25,377
97301	PERSON COUNTY	14,941,796	2,618,369	2,031,328	-	471,875	5,121,572
97302	ROXBORO HOUSING AUTHORITY	316,242	55,418	42,993	-	38,334	136,745
97304	PERSON COUNTY ABC BOARD	173,188	30,349	23,545	-	28,722	82,616
97311	CITY OF ROXBORO	4,689,772	821,826	637,572	-	18,908	1,478,306
97401	PITT COUNTY	41,917,995	7,345,620	5,698,727	-	94,805	13,139,152
97402	PITT-GREENVILLE CONVENTION AND VISITORS	251,187	44,018	34,149	-	16,492	94,659
97404	PITT COUNTY ABC BOARD	1,960,757	343,599	266,564	-	50,304	660,197
97405	SHEPPARD MEMORIAL LIBRARY	544,374	95,395	74,007	-	15,802	185,204
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	251,187	44,018	34,149	-	16,544	94,621
97411	CITY OF GREENVILLE	37,038,248	6,490,504	5,035,328	-	39,327	11,565,159
97412	GREENVILLE UTILITIES COMMISSION	26,287,692	4,606,599	3,573,796	-	503,219	8,683,614
97413	GREENVILLE HOUSING AUTHORITY	1,977,880	346,600	268,892	-	36,211	651,703
97421	TOWN OF FARMVILLE	2,526,569	442,750	343,485	-	968	787,203
97423	FARMVILLE HOUSING AUTHORITY	242,626	42,517	32,985	-	47,155	122,657
97431	TOWN OF GRIFTON	491,993	86,216	66,886	-	1,615	154,717
97441	TOWN OF BETHEL	72,673	12,735	9,880	-	3,684	26,299
97451	TOWN OF WINTERVILLE	4,193,397	734,842	570,090	-	18,386	1,323,318
97461	TOWN OF AYDEN	3,317,613	581,371	451,027	-	99,162	1,131,560
97471	TOWN OF GRIMESLAND	147,166	25,789	20,007	-	3,359	49,155
97481	VILLAGE OF SIMPSON	9,573	1,678	1,301	-	1,118	4,097
97501	POLK COUNTY	8,371,491	1,467,002	1,138,099	-	191,721	2,796,822
97503	AYDEN HOUSING AUTHORITY	341,118	59,777	46,375	-	145,920	252,072
97511	TOWN OF TRYON	1,440,787	252,480	195,874	-	852	449,206
97517	TRYON ABC BOARD	75,167	13,172	10,219	-	11,559	34,950
97521	TOWN OF COLUMBUS	922,503	161,657	125,414	-	6,002	293,073
97527	COLUMBUS ABC BOARD	26,292	4,607	3,574	-	7,374	15,555
97531	CITY OF SALUDA	422,218	73,989	57,400	-	40,520	171,909
97601	RANDOLPH COUNTY	38,167,243	6,888,346	5,188,814	-	1,003,381	12,880,541
97607	ASHEBORO ABC BOARD	202,986	35,571	27,596	-	15,890	79,057
97611	CITY OF ASHEBORO	15,852,232	2,777,911	2,155,102	-	123,101	5,056,114
97613	ASHEBORO HOUSING AUTHORITY	654,799	114,746	89,020	-	54,108	257,874
97621	CITY OF RANDLEMAN	2,820,073	459,136	356,197	-	155,439	970,772
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	148,178	25,966	20,145	-	371	46,482
97627	CITY OF RANDLEMAN ABC BOARD	39,168	8,864	5,325	-	16,768	28,957
97631	TOWN OF LIBERTY	1,697,839	297,526	230,820	-	101,742	630,088
97637	LIBERTY ABC BOARD	28,988	5,080	3,941	-	2,772	11,793
97641	TOWN OF RAMSEUR	634,777	111,237	86,298	-	26,097	223,632
97651	CITY OF ARCHDALE	3,011,078	527,655	409,354	-	27,563	964,572
97661	CITY OF TRINITY	462,735	81,089	62,908	-	45,835	189,832
97701	RICHMOND COUNTY	14,736,519	2,582,396	2,003,421	-	32,122	4,617,939
97705	SANDHILL REGIONAL LIBRARY	154,447	27,065	20,997	-	29,781	77,843
97711	CITY OF ROCKINGHAM	4,747,074	831,867	645,362	-	8,229	1,485,458
97713	ROCKINGHAM HOUSING AUTHORITY	504,397	88,389	68,572	-	21,294	178,255
97717	HAMLET ABC BOARD	90,740	15,901	12,336	-	10,516	38,753
97721	CITY OF HAMLET	3,168,289	555,204	430,727	-	30,648	1,016,579
97727	CITY OF ROCKINGHAM ABC BOARD	105,504	18,488	14,343	-	1,958	34,789
97731	TOWN OF ELLERBE	163,885	28,719	22,280	-	3,792	54,791
97801	ROBESON COUNTY	38,250,702	6,702,971	5,200,160	-	325,239	12,228,370
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	685,405	120,109	93,180	-	3,725	217,014
97803	ROBESON COUNTY HOUSING AUTHORITY	610,238	106,937	82,961	-	36,166	226,064
97805	ROBESON COUNTY PUBLIC LIBRARY	542,351	95,040	73,732	-	7,343	176,115
97811	CITY OF LUMBERTON	13,326,405	2,335,291	1,811,717	-	57,330	4,204,338
97813	HOUSING AUTHORITY OF THE CITY OF LUMBERTON	750,932	131,592	102,089	-	328,371	562,052
97817	LUMBERTON ABC BOARD	163,211	28,601	22,188	-	11,321	62,110
97818	LUMBERTON AIRPORT COMMISSION	147,908	25,919	20,108	-	12,782	58,809
97821	TOWN OF FAIRMONT	932,683	163,441	126,798	-	53,720	343,959
97823	FAIRMONT HOUSING AUTHORITY	137,930	24,171	18,752	-	26,099	69,022
97831	TOWN OF ST PAULS	1,217,173	213,295	165,474	-	6,204	384,973
97837	ST PAULS ABC BOARD	95,661	16,764	13,005	-	398	30,167
97840	TOWN OF MAXTON	743,786	130,340	101,117	-	52,941	284,398
97841	TOWN OF PARKTON	13,955	2,445	1,897	-	2,915	7,257

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
227	-	32,035	32,262	57,558	10,804	68,362	
1,966	-	165,211	167,177	499,268	(36,163)	463,105	
12,574	-	775,760	788,334	3,192,565	(276,493)	2,916,072	
204	-	1,902	2,106	51,689	2,092	53,781	
83	-	31,111	31,194	20,994	(4,627)	16,367	
296	-	16,703	16,999	75,265	(5,730)	69,535	
15	-	14,361	14,376	3,711	(7,517)	(3,806)	
22,795	-	315,327	338,122	5,787,606	61,123	5,848,729	
557	-	25,884	26,441	141,375	18,110	159,485	
3,134	-	34,156	37,290	795,812	12,861	808,673	
1,559	-	-	1,559	395,950	51,334	447,284	
5,858	-	399,937	405,795	1,487,418	(96,628)	1,390,790	
5,726	-	45,745	51,471	1,453,940	72,831	1,526,771	
712	-	60,610	61,322	180,661	(29,203)	151,458	
225	-	8,297	8,522	57,054	(1,445)	55,609	
60	-	8,954	9,014	15,227	2,236	17,463	
41	-	6,618	6,659	10,406	6,480	16,886	
17,605	-	290,906	308,511	4,469,938	3,604	4,473,542	
373	-	13,072	13,445	94,606	14,474	109,080	
204	-	-	204	51,810	21,429	73,239	
5,526	-	178,878	184,404	1,402,976	(79,802)	1,323,174	
49,369	-	1,418,690	1,468,079	12,540,048	(542,538)	11,997,110	
296	-	26,577	26,873	75,144	(9,724)	65,420	
2,310	-	18,638	20,948	586,573	28,692	615,265	
641	-	19,164	19,805	162,853	4,705	167,558	
296	-	341	637	75,144	9,214	84,358	
43,640	-	894,809	938,449	11,080,239	(724,284)	10,355,955	
30,973	-	507,204	538,177	7,864,138	(115,024)	7,749,114	
2,330	-	82,651	84,981	591,696	23,039	614,735	
2,977	-	97,965	100,942	755,840	(56,853)	698,987	
286	-	2,216	2,502	72,583	22,108	94,691	
580	-	26,127	26,707	147,183	(11,041)	136,142	
86	-	73,015	73,101	21,741	(40,244)	(18,503)	
4,941	-	90,726	95,667	1,254,483	(122,322)	1,132,161	
3,909	-	134,807	138,716	992,486	(73,579)	918,907	
173	-	7,298	7,471	44,026	2,933	46,959	
11	-	524	535	2,864	999	3,863	
9,864	-	306,716	316,580	2,504,387	7,480	2,511,867	
402	-	-	402	102,048	48,640	150,688	
1,698	-	85,318	87,016	431,021	(19,897)	411,124	
89	-	1,893	1,982	22,487	6,697	29,184	
1,087	-	8,019	9,106	275,973	(5,115)	270,858	
31	-	2,103	2,134	7,865	3,162	11,027	
497	-	21,654	22,151	126,309	4,726	131,035	
44,970	-	617,236	662,206	11,417,985	61,545	11,479,530	
239	-	-	239	60,725	14,971	75,696	
18,678	-	77,050	95,728	4,742,301	(2,534)	4,739,767	
772	-	9,093	9,865	195,888	27,102	222,990	
3,087	-	88,473	91,560	783,812	(8,004)	775,808	
175	-	5,427	5,602	44,328	(1,089)	43,239	
46	-	511	557	11,717	7,364	19,081	
2,000	-	-	2,000	507,920	35,265	543,185	
34	-	177	211	8,672	2,408	11,080	
748	-	25,215	25,963	189,898	24,927	214,825	
3,548	-	218,637	222,185	900,784	(92,757)	808,027	
545	-	807	1,352	138,430	20,002	158,432	
17,363	-	469,164	486,527	4,408,528	(151,427)	4,257,101	
182	-	31,422	31,604	46,204	5,478	51,682	
5,593	-	235,856	241,449	1,420,119	(94,615)	1,325,504	
594	-	22,368	22,962	150,894	869	151,763	
107	-	4,437	4,544	27,146	5,933	33,079	
3,733	-	74,392	78,125	947,815	(51,589)	896,226	
124	-	12,760	12,884	31,562	(744)	30,818	
193	-	11,016	11,209	49,027	(4,515)	44,512	
45,068	-	925,194	970,262	11,442,953	(85,433)	11,357,520	
808	-	90,539	91,347	205,044	(43,109)	161,935	
719	-	3,762	4,481	182,557	14,875	197,432	
639	-	20,952	21,591	162,248	(7,862)	154,386	
15,702	-	352,312	368,014	3,986,683	(190,757)	3,795,926	
885	-	-	885	224,646	109,457	334,103	
192	-	-	192	48,826	8,388	57,214	
174	-	-	174	44,248	7,532	52,180	
1,099	-	33,601	34,700	279,018	21,075	300,093	
163	-	2,957	3,120	41,263	9,157	50,420	
1,434	-	35,836	37,270	364,125	(7,499)	356,626	
113	-	5,846	5,959	28,618	198	28,816	
876	-	101,714	102,590	222,509	17,836	240,345	
16	-	19,338	19,354	4,175	(5,951)	(1,776)	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
97847	MAXTON ABC BOARD	11,191	1,981	1,521	-	3,289	6,771
97851	TOWN OF PEMBROKE	1,443,821	253,012	196,287	-	-	449,299
97853	PEMBROKE HOUSING AUTHORITY	416,960	73,067	56,685	-	-	129,752
97861	TOWN OF ROWLAND	462,869	81,112	62,927	-	25,881	169,920
97871	TOWN OF RED SPRINGS	1,470,450	257,678	199,907	-	53,747	511,332
97877	RED SPRINGS ABC BOARD	60,269	10,561	8,194	-	672	19,427
97901	ROCKINGHAM COUNTY	24,689,087	4,326,463	3,356,467	-	809,108	8,492,038
97911	CITY OF REIDSVILLE	7,206,700	1,262,887	979,747	-	69,214	2,311,848
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	177,031	31,023	24,067	-	15,159	70,249
97917	REIDSVILLE ABC BOARD	151,885	26,616	20,649	-	10,132	57,397
97921	TOWN OF MAYODAN	1,390,024	243,585	188,973	-	13,092	445,650
97931	TOWN OF STONEVILLE	357,770	62,695	48,639	-	39,826	151,160
97941	TOWN OF MADISON	1,200,993	210,459	163,274	-	10,112	383,845
97947	MADISON ABC BOARD	71,527	12,534	9,724	-	4,898	27,156
97948	MADISON-MAYODAN RECREATION COMMISSION	162,065	28,400	22,033	-	6,764	57,197
97951	CITY OF EDEN	6,921,671	1,212,939	940,997	-	38,675	2,192,611
97957	EDEN ABC BOARD	78,201	13,704	10,631	-	21,006	45,341
98001	ROWAN COUNTY	36,474,527	6,391,718	4,958,690	-	176,470	11,526,878
98002	ROWAN CONVENTION & VISTORS BUREAU	83,729	14,673	11,383	-	5,080	31,136
98003	ROWAN COUNTY HOUSING AUTHORITY	690,394	120,983	93,859	-	55,250	270,092
98004	ROWAN COUNTY ABC BOARD	1,412,271	247,483	191,997	-	81,764	521,244
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	38,089	6,675	5,178	-	968	12,821
98011	CITY OF SALISBURY	19,334,134	3,388,072	2,628,464	-	-	6,016,536
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	725,180	127,079	98,588	-	-	230,584
98021	TOWN OF EAST SPENCER	296,962	52,039	40,372	-	4,917	106,000
98023	EAST SPENCER HOUSING AUTHORITY	39,168	6,864	5,325	-	114	12,303
98031	TOWN OF SPENCER	1,486,090	260,419	202,033	-	111,555	574,007
98041	TOWN OF CHINA GROVE	1,595,706	279,628	216,935	-	61,107	557,670
98051	TOWN OF LANDIS	2,518,479	441,333	342,386	-	134,869	918,588
98061	TOWN OF GRANITE QUARRY	803,516	140,806	109,238	-	4,774	254,818
98071	TOWN OF ROCKWELL	641,046	112,336	87,150	-	63,281	262,767
98081	TOWN OF FAITH	57,774	10,124	7,854	-	13,363	31,341
98091	TOWN OF CLEVELAND	453,364	79,447	61,635	-	25,219	166,301
98101	RUTHERFORD COUNTY	17,213,402	3,016,440	2,340,152	-	-	5,356,592
98102	BROAD RIVER WATER AUTHORITY	1,289,239	225,923	175,271	-	61,298	462,492
98103	FOOTHILLS HEALTH DISTRICT	2,948,854	516,751	400,895	-	-	917,646
98107	FOREST CITY ABC BOARD 168	157,953	27,679	21,474	-	16,067	65,220
98109	ISOTHERMAL PLANNING AND DEVELOPMENT COMMISSION	980,614	171,841	133,314	-	17,874	323,029
98111	TOWN OF FOREST CITY	6,453,408	1,130,881	877,337	-	5,683	2,013,901
98113	FOREST CITY HOUSING AUTHORITY	147,773	25,895	20,090	-	11,481	57,466
98121	TOWN OF SPINDALE	1,430,945	250,756	194,536	-	163,178	608,470
98131	TOWN OF LAKE LURE	1,875,477	328,655	254,970	-	99,013	682,638
98141	TOWN OF RUTHERFORDTON	2,025,408	354,928	275,353	-	7,552	637,833
98147	TOWN OF RUTHERFORDTON ABC BOARD	62,156	10,892	8,450	-	6,649	25,991
98161	TOWN OF ELLENBORO	43,213	7,573	5,875	-	2,596	16,044
98201	SAMPSON COUNTY	19,944,844	3,495,092	2,711,490	-	534,806	6,741,388
98205	J C HOLIDAY MEMORIAL LIBRARY	234,805	41,147	31,922	-	-	76,616
98211	CITY OF CLINTON	5,201,247	911,455	707,106	-	86,293	1,704,854
98218	CLINTON ABC BOARD	68,359	11,979	9,293	-	2,459	23,731
98221	TOWN OF SALEMBOURG	127,683	22,375	17,358	-	2,950	42,683
98231	TOWN OF NEWTON GROVE	147,031	25,765	19,989	-	7,396	53,150
98237	ROSEBORO ABC BOARD	54,134	9,486	7,359	-	5,091	21,936
98241	TOWN OF GARLAND	132,402	23,202	18,000	-	33,844	75,046
98251	TOWN OF TURKEY	11,798	2,067	1,604	-	3,331	7,002
98261	TOWN OF ROSEBORO	162,132	28,412	22,042	-	8,345	58,799
98271	TOWN OF AUTRYVILLE	91,280	15,996	12,409	-	7,759	36,164
98301	SCOTLAND COUNTY	12,996,882	2,277,546	1,766,918	-	82,850	4,127,314
98304	SCOTLAND COUNTY ABC BOARD	99,976	17,520	13,592	-	3,179	34,291
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	276,670	48,483	37,613	-	46,330	132,426
98311	CITY OF LAURINBURG	5,544,590	971,622	753,784	-	6,384	1,731,790
98313	LAURINBURG HOUSING AUTHORITY	1,038,726	182,024	141,214	-	243,251	566,489
98321	TOWN OF WAGRAM	85,549	14,991	11,630	-	9,143	35,764
98331	TOWN OF GIBSON	27,101	4,749	3,684	-	1,870	10,303
98401	STANLY COUNTY	18,484,170	3,239,126	2,512,912	-	253,235	6,005,273
98404	LOCUST ABC BOARD	182,896	32,050	24,865	-	7,445	64,360
98411	CITY OF ALBEMARLE	12,366,285	2,167,041	1,681,189	-	79,891	3,928,121
98414	VILLAGE OF MISENHEIMER	257,929	45,199	35,065	-	15	80,279
98417	ALBEMARLE ABC BOARD	190,851	33,444	25,946	-	24,597	83,987
98421	TOWN OF NORWOOD	900,661	157,830	122,444	-	57,456	337,730
98427	NORWOOD ABC BOARD	46,179	8,092	6,278	-	4,573	18,943
98431	CITY OF LOCUST	1,682,199	294,785	228,694	-	7,179	530,658
98441	TOWN OF OAKBORO	850,706	149,076	115,653	-	45,804	310,533
98451	TOWN OF BADIN	297,299	52,098	40,418	-	13,829	106,345
98471	TOWN OF NEW LONDON	90,201	15,807	12,263	-	6,405	34,475
98481	TOWN OF STANFIELD	535,745	93,883	72,834	-	11,727	178,444
98501	STOKES COUNTY	12,523,698	2,194,626	1,702,589	-	-	3,897,215
98511	TOWN OF WALNUT COVE	470,015	82,364	63,898	-	21,905	168,167
98517	STOKES MUNICIPAL ABC BOARD	114,066	19,989	15,507	-	1,989	37,485

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
13	-	281	294	3,348	2,244	5,592	
1,701	-	85,446	87,147	431,929	(44,983)	386,946	
491	-	58,455	58,946	124,736	(19,860)	104,876	
545	-	12,828	13,373	138,470	14,350	152,820	
1,733	-	260,504	262,237	439,895	29,922	469,817	
71	-	1,479	1,550	18,030	290	18,320	
29,089	-	355,532	384,621	7,385,905	36,770	7,422,675	
8,491	-	139,796	148,287	2,155,932	(33,508)	2,122,424	
209	-	12,685	12,894	52,960	15,256	68,216	
179	-	431	610	45,438	11,443	56,881	
1,638	-	10,289	11,927	415,835	344	416,179	
422	-	31,764	32,186	107,029	(10,668)	96,361	
1,415	-	64,653	66,068	359,285	(30,687)	328,598	
84	-	13,576	13,660	21,398	1,886	23,284	
191	-	12,194	12,385	48,483	(3,967)	44,516	
8,155	-	165,403	173,558	2,070,664	(42,675)	2,027,989	
92	-	1,138	1,230	23,394	11,492	34,886	
42,975	-	272,089	315,064	10,911,598	50,776	10,962,374	
99	-	1,257	1,356	25,048	2,438	27,486	
813	-	4,253	5,066	206,536	34,980	241,516	
1,664	-	-	1,664	422,490	81,975	504,465	
45	-	1,819	1,864	11,395	(66)	11,329	
22,780	-	723,661	746,441	5,783,935	(506,436)	5,277,499	
854	-	36,554	37,408	216,942	(18,471)	198,471	
350	-	16,273	16,623	88,838	5,807	94,645	
46	-	4,016	4,062	11,717	(5,035)	6,682	
1,751	-	14,143	15,894	444,574	53,352	497,926	
1,880	-	33,442	35,322	477,366	6,313	483,679	
2,967	-	41,336	44,303	753,420	62,712	816,132	
947	-	36,481	37,428	240,377	(12,551)	227,826	
755	-	455	1,210	191,773	31,417	223,190	
68	-	11,397	11,465	17,284	(911)	16,373	
534	-	10,108	10,642	135,627	13,257	148,884	
20,281	-	498,934	519,215	5,149,504	(254,811)	4,894,693	
1,519	-	240	1,759	385,684	31,410	417,094	
3,474	-	185,649	189,123	882,169	(79,003)	803,166	
186	-	2,898	3,084	47,253	14,727	61,980	
1,155	-	23,114	24,269	293,357	8,120	301,477	
7,604	-	186,797	194,401	1,930,580	(88,991)	1,841,589	
174	-	8,443	8,617	44,207	4,419	48,626	
1,686	-	47,431	49,117	428,077	40,820	468,897	
2,210	-	40,028	42,238	561,062	30,693	591,755	
2,386	-	19,330	21,716	605,914	(15,495)	590,419	
73	-	2,381	2,454	18,594	5,800	24,394	
51	-	1,034	1,085	12,927	2,422	15,349	
23,500	-	674,315	697,815	5,966,633	(192,728)	5,773,905	
277	-	32,645	32,922	70,244	(3,231)	67,013	
6,128	-	502,679	508,807	1,555,988	(180,324)	1,375,664	
81	-	13,208	13,289	20,450	(3,340)	17,110	
150	-	24,711	24,861	38,197	(8,574)	29,623	
173	-	18,229	18,402	43,985	(4,610)	39,375	
64	-	227	291	16,195	2,294	18,489	
156	-	-	156	39,609	12,132	51,741	
14	-	725	739	3,529	1,853	5,382	
191	-	10,704	10,895	48,503	(3,785)	44,718	
108	-	6,774	6,882	27,307	1,619	28,926	
15,313	-	221,325	236,638	3,888,104	(4,049)	3,884,055	
118	-	7,264	7,382	29,908	(528)	29,380	
326	-	1,303	1,629	82,768	29,108	111,876	
6,533	-	234,622	241,155	1,658,701	(133,232)	1,525,469	
1,224	-	88,480	89,704	310,742	126,560	437,302	
101	-	9,404	9,505	25,593	1,780	27,373	
32	-	3,878	3,910	8,107	2,136	10,243	
21,779	-	173,308	195,087	5,529,663	(1,113)	5,528,550	
215	-	24,109	24,324	54,715	1,264	55,979	
14,570	-	194,100	208,670	3,699,457	(31,139)	3,668,318	
304	-	5,501	5,805	77,161	(1,709)	75,452	
225	-	568	793	57,094	15,063	72,157	
1,061	-	57,541	58,602	269,439	8,668	278,107	
54	-	1,763	1,817	13,815	3,175	16,990	
1,982	-	70,530	72,512	503,241	(20,705)	482,536	
1,002	-	27,786	28,790	254,494	(1,721)	252,773	
350	-	17,571	17,921	88,939	7,052	95,991	
106	-	4,854	4,960	26,984	1,912	28,896	
631	-	5,028	5,659	160,272	7,456	167,728	
14,756	-	605,660	620,416	3,746,548	(89,957)	3,656,591	
554	-	8,034	8,588	140,608	13,951	154,559	
134	-	13,200	13,334	34,124	2,062	36,186	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
98521	CITY OF KING	3,800,235	665,945	516,640	-	-	1,182,585
98601	SURRY COUNTY	23,332,636	4,088,761	3,172,058	-	32,598	7,293,417
98604	YADKIN VALLEY ABC BOARD	117,841	20,650	16,020	-	11,102	47,772
98607	PILOT MOUNTAIN ABC BOARD	58,516	10,254	7,955	-	13,973	32,182
98608	YADKIN VALLEY SEWER AUTHORITY	374,826	65,684	50,957	-	4,994	121,635
98611	TOWN OF PILOT MOUNTAIN	961,806	168,545	130,757	-	38,813	338,115
98621	TOWN OF DOBSON	992,479	173,920	134,927	-	14,957	323,804
98627	DOBSON ABC BOARD	58,718	10,290	7,983	-	28	18,301
98631	CITY OF MOUNT AIRY	5,031,429	881,697	684,020	-	46,602	1,612,319
98637	MOUNT AIRY ABC BOARD	96,268	16,870	13,088	-	6,366	36,324
98641	TOWN OF ELKIN	1,636,627	286,799	222,498	-	7,847	517,144
98701	SWAIN COUNTY	7,319,822	1,282,710	995,125	-	124,729	2,402,564
98711	TOWN OF BRYSON CITY	1,112,140	194,889	151,195	-	24,048	370,132
98717	BRYSON CITY ABC BOARD	91,482	16,031	12,437	-	8,209	36,677
98801	TRANSYLVANIA COUNTY	15,004,290	2,629,320	2,039,824	-	274,726	4,943,870
98811	CITY OF BREVARD	4,361,934	764,376	593,002	-	208,100	1,565,478
98817	BREVARD ABC BOARD	52,314	9,167	7,112	-	5,989	22,268
98901	TYRRELL COUNTY	1,700,266	297,951	231,150	-	100,214	629,315
98904	TYRRELL COUNTY ABC BOARD	20,494	3,591	2,786	-	922	7,299
98911	TOWN OF COLUMBIA	166,514	29,180	22,638	-	6,420	58,238
99001	UNION COUNTY	63,916,763	11,200,637	8,689,446	-	156,400	20,046,483
99011	CITY OF MONROE	26,282,299	4,605,654	3,573,063	-	361,049	8,539,766
99013	CITY OF MONROE HOUSING AUTHORITY	351,365	61,573	47,768	-	12,971	122,312
99014	INDIAN TRAIL ABC BOARD	273,030	47,845	37,118	-	52,861	137,824
99017	MONROE ABC BOARD	220,581	38,654	29,989	-	4,454	73,096
99021	TOWN OF MARSHVILLE	887,178	155,467	120,611	-	55,492	331,570
99022	TOWN OF MINERAL SPRINGS	36,943	6,474	5,022	-	19,530	31,026
99031	TOWN OF WINGATE	573,901	100,569	78,022	-	11,583	190,174
99041	TOWN OF WAXHAW	4,570,313	800,892	621,331	-	101,436	1,523,659
99047	WAXHAW ABC BOARD	134,829	23,627	18,330	-	16,912	58,869
99051	TOWN OF INDIAN TRAIL	2,338,616	409,814	317,934	-	27,070	754,818
99061	TOWN OF UNIONVILLE	22,449	3,934	3,052	-	6,944	13,930
99071	TOWN OF WEDDINGTON	123,099	21,572	16,735	-	22,186	60,493
99081	VILLAGE OF MARVIN	490,442	85,944	66,675	-	16,011	168,630
99091	VILLAGE OF WESLEY CHAPEL	69,909	12,251	9,504	-	14,110	35,865
99101	VANCE COUNTY	10,790,601	1,890,922	1,466,976	-	85,573	3,443,471
99104	VANCE COUNTY ABC BOARD	210,132	36,823	28,567	-	13,831	79,221
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	640,170	112,182	87,031	-	6,422	205,635
99110	KERR AREA TRANSPORTATION AUTHORITY	1,050,254	184,044	142,781	-	61,873	388,698
99111	CITY OF HENDERSON	7,843,634	1,374,502	1,066,337	-	14,094	2,454,933
99201	WAKE COUNTY	255,572,739	44,786,022	34,744,963	-	3,560,989	83,091,974
99202	TOWN OF HOLLY SPRINGS	23,568,722	4,130,133	3,204,154	-	552,087	7,886,374
99203	TOWN OF ROLESVILLE	2,960,517	518,795	402,481	-	71,799	993,075
99204	WAKE COUNTY ABC BOARD	8,870,090	1,554,376	1,205,884	-	292,280	3,052,540
99206	TOWN OF MORRISVILLE	13,242,743	2,320,630	1,800,343	-	36,088	4,157,061
99207	WAKE COUNTY HOUSING AUTHORITY	778,910	136,494	105,892	-	197,382	439,768
99208	BAYLEAF FIRE DEPARTMENT	2,351,425	412,059	319,675	-	76,877	808,611
99210	ELECTRICITIES OF NC	13,361,393	2,341,422	1,816,474	-	349,497	4,507,393
99211	CITY OF RALEIGH	210,194,077	36,833,962	28,575,761	-	-	65,409,723
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	623,653	109,288	84,785	-	39,650	233,723
99213	CITY OF RALEIGH HOUSING AUTHORITY	4,596,200	805,428	624,851	-	419,476	1,849,755
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	29,075,358	5,095,104	3,952,778	-	1,902,439	10,950,321
99219	LINCOLN-TON-LINCOLN COUNTY AIRPORT AUTHORITY	125,189	21,938	17,019	-	28,636	67,593
99221	TOWN OF CARY	81,156,053	14,221,614	11,033,117	-	1,190,789	26,445,520
99222	CENTENNIAL AUTHORITY	256,243	44,904	34,836	-	41,469	121,209
99231	TOWN OF WENDELL	3,711,719	650,434	504,606	-	148,192	1,303,232
99241	TOWN OF ZEBULON	4,400,900	771,204	598,300	-	147,879	1,517,383
99251	TOWN OF GARNER	12,325,971	2,159,977	1,675,708	-	195,679	4,031,364
99252	GARNER FIRE DEPT	4,997,452	875,743	679,401	-	133,751	1,688,895
99261	TOWN OF FUQUAY-VARINA	21,166,938	3,709,249	2,877,633	-	1,232,445	7,819,327
99271	TOWN OF APEX	36,698,613	6,430,987	4,989,155	-	498,819	11,918,961
99281	TOWN OF WAKE FOREST	26,143,964	4,581,412	3,554,256	-	305,947	8,441,615
99291	TOWN OF KNIGHTDALE	8,878,045	1,555,770	1,206,965	-	215,542	2,978,277
99301	WARREN COUNTY	9,765,425	1,711,272	1,327,604	-	475,409	3,514,285
99304	WARREN COUNTY ABC BOARD	109,279	19,150	14,856	-	21,027	55,033
99311	TOWN OF NORLINA	324,467	56,859	44,111	-	18,983	119,953
99321	TOWN OF WARRENTON	501,970	87,964	68,243	-	62,396	218,603
99401	WASHINGTON COUNTY	4,056,545	710,860	551,485	-	48,222	1,310,567
99404	WASHINGTON COUNTY ABC BOARD	38,494	6,746	5,233	-	4,539	16,518
99405	PETTIGREW REGIONAL LIBRARY	415,275	72,772	56,456	-	22,792	152,020
99411	TOWN OF PLYMOUTH	1,096,905	192,219	149,124	-	49,298	390,641
99413	PLYMOUTH HOUSING AUTHORITY	212,356	37,213	28,870	-	10,651	76,734
99421	TOWN OF ROPER	67,752	11,873	9,211	-	299	21,383
99431	TOWN OF CRESWELL	94,111	16,492	12,794	-	-	29,286
99501	WATAUGA COUNTY	10,713,613	1,877,431	1,456,509	-	114,440	3,448,380
99502	REGION D COUNCIL OF GOVERNMENTS	1,120,432	196,342	152,322	-	27,755	376,419
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	197,727	34,649	26,881	-	20,967	82,497
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTHORITY	159,840	28,010	21,730	-	3,714	53,454

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
4,478	-	174,251	178,729	1,136,866	(88,799)	1,048,067	
27,491	-	191,139	218,630	6,980,114	(172,300)	6,807,814	
139	-	3,579	3,718	35,253	4,423	39,676	
69	-	9,601	9,670	17,505	3,437	20,942	
442	-	14,528	14,970	112,132	(1,124)	111,008	
1,133	-	9,744	10,877	287,731	15,456	303,187	
1,169	-	5,422	6,591	296,907	1,117	298,024	
69	-	2,511	2,580	17,566	576	18,142	
5,928	-	126,168	132,096	1,505,186	(81,868)	1,423,318	
113	-	13,988	14,101	28,799	417	29,216	
1,928	-	100,284	102,212	489,608	(31,834)	457,774	
8,624	-	79,875	88,499	2,189,773	61,241	2,251,014	
1,310	-	31,208	32,518	332,704	3,954	336,658	
108	-	16,141	16,249	27,367	(1,239)	26,128	
17,678	-	309,431	327,109	4,488,633	39,233	4,527,866	
5,139	-	1,033	6,172	1,304,902	54,694	1,359,596	
62	-	4,328	4,390	15,650	2,737	18,387	
2,003	-	50,308	52,311	508,646	11,895	520,541	
24	-	-	24	6,131	(214)	5,917	
196	-	6,465	6,661	49,814	5,286	55,100	
75,309	-	1,189,543	1,264,852	19,121,126	(179,581)	18,941,545	
30,967	-	27,742	58,709	7,862,525	138,766	8,001,291	
414	-	25,718	26,132	105,113	8,811	113,924	
322	-	588	890	81,679	19,641	101,320	
260	-	19,396	19,656	65,988	124	66,112	
1,045	-	35,589	36,634	265,405	1,941	267,346	
44	-	2,138	2,182	11,052	10,837	21,889	
676	-	61,845	62,521	171,686	(12,433)	159,253	
5,385	-	3,804	9,189	1,367,240	37,588	1,404,828	
159	-	1,819	1,978	40,335	11,694	52,029	
2,755	-	152,602	155,357	699,613	(50,319)	649,294	
26	-	1,922	1,948	6,716	2,832	9,548	
145	-	14,497	14,642	36,826	3,779	40,605	
578	-	25,408	25,986	146,719	5,564	152,283	
82	-	120	202	20,914	2,710	23,624	
12,714	-	403,736	416,450	3,228,080	(167,261)	3,060,819	
248	-	-	248	62,862	16,238	79,100	
754	-	65,478	66,232	191,511	(18,557)	172,954	
1,237	-	43,267	44,504	314,190	26,928	341,118	
9,242	-	403,387	412,629	2,346,475	(229,900)	2,116,575	
301,123	-	1,848,561	2,149,684	76,456,289	1,654,772	78,111,061	
27,769	-	310,108	337,877	7,050,740	152,654	7,203,394	
3,488	-	64,327	67,815	885,658	7,817	893,475	
10,451	-	276,242	286,693	2,653,547	180,932	2,834,479	
15,603	-	280,254	295,857	3,961,655	31,063	3,992,718	
918	-	28,076	28,994	233,016	147,281	380,297	
2,771	-	28,706	31,477	703,444	(113)	703,331	
15,743	-	88,210	103,953	3,997,150	134,015	4,131,165	
247,657	-	8,233,840	8,481,497	62,880,960	(4,784,111)	58,096,849	
735	-	48,673	49,408	186,570	(13,442)	173,128	
5,415	-	59,823	65,238	1,374,984	111,625	1,486,609	
34,257	-	119,119	153,376	8,698,087	538,814	9,236,901	
148	-	4,792	4,940	37,451	14,468	51,919	
95,620	-	1,830,406	1,926,026	24,278,374	(187,465)	24,090,909	
302	-	6,234	6,536	76,657	10,803	87,460	
4,373	-	103,177	107,550	1,110,386	79,390	1,189,776	
5,185	-	23,962	29,147	1,316,558	33,509	1,350,067	
14,523	-	308,361	322,884	3,687,396	17,638	3,705,034	
5,888	-	278,249	284,137	1,495,021	(45,225)	1,449,796	
24,940	-	182,163	207,103	6,332,231	429,424	6,761,655	
43,239	-	233,159	276,398	10,978,635	300,343	11,278,978	
30,804	-	214,186	244,990	7,821,141	467,380	8,288,521	
10,460	-	116,680	127,140	2,655,926	155,599	2,811,525	
11,506	-	184,643	196,149	2,921,392	23,543	2,944,935	
129	-	9,312	9,441	32,692	9,770	42,462	
382	-	25,300	25,682	97,066	(6,854)	90,212	
591	-	2,750	3,341	150,168	51,203	201,371	
4,780	-	334,339	339,119	1,213,543	(102,741)	1,110,802	
45	-	1,102	1,147	11,516	2,259	13,775	
489	-	-	489	124,232	9,901	134,133	
1,292	-	14,025	15,317	328,146	3,417	331,563	
250	-	22,047	22,297	63,528	4,237	67,765	
80	-	8,008	8,088	20,268	(3,164)	17,104	
111	-	10,318	10,429	28,154	(5,367)	22,787	
12,623	-	140,194	152,817	3,205,049	44,030	3,249,079	
1,320	-	3,616	4,936	335,185	6,169	341,354	
233	-	9,741	9,974	59,151	6,666	65,817	
188	-	659	847	47,817	3,044	50,861	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

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
99511	TOWN OF BOONE	7,833,589	1,372,741	1,064,972	-	9,234	2,446,947
99521	TOWN OF BLOWING ROCK	3,558,148	623,522	483,728	-	82,805	1,190,055
99527	BLOWING ROCK ABC BOARD	68,763	12,050	9,348	-	5,063	26,461
99531	TOWN OF SEVEN DEVILS	713,652	125,059	97,021	-	76,152	298,232
99601	WAYNE COUNTY	32,612,742	5,714,987	4,433,683	-	40,115	10,188,785
99602	FORK TOWNSHIP SANITARY DISTRICT	353,253	61,903	48,025	-	-	109,928
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	978,659	171,498	133,048	-	10,478	315,024
99604	WAYNE COUNTY ABC BOARD	882,661	154,676	119,997	-	71,159	345,832
99609	SOUTHERN WAYNE SANITARY DISTRICT	220,581	38,654	29,988	-	3,654	72,296
99610	EASTERN WAYNE SANITARY DISTRICT	1,236,925	216,756	168,159	-	8,706	393,621
99611	CITY OF GOLDSBORO	16,423,167	2,877,961	2,232,720	-	34,254	5,144,935
99613	HOUSING AUTHORITY OF GOLDSBORO	2,369,627	415,248	322,149	-	39,164	776,561
99621	TOWN OF MOUNT OLIVE	2,458,143	430,760	334,183	-	20,315	785,258
99623	MOUNT OLIVE HOUSING AUTHORITY	18,809	3,296	2,557	-	3,291	9,144
99624	WASHINGTON HOUSING AUTHORITY	658,574	115,407	89,533	-	86,948	291,888
99631	TOWN OF FREMONT	453,499	79,470	61,653	-	19,298	160,421
99651	TOWN OF PIKEVILLE	338,826	59,375	46,063	-	31,879	137,317
99661	VILLAGE OF WALNUT CREEK	256,917	45,022	34,928	-	13,115	93,065
99701	WILKES COUNTY	19,533,008	3,422,923	2,655,501	-	4,831	6,083,255
99705	APPALACHIAN REGIONAL LIBRARY	948,053	166,135	128,887	-	45,044	340,066
99711	TOWN OF NORTH WILKESBORO	2,721,262	476,868	369,954	-	164,317	1,011,139
99717	TOWN OF NORTH WILKESBORO ABC BOARD	121,818	21,347	16,561	-	1,204	39,112
99721	TOWN OF WILKESBORO	4,116,747	721,410	559,669	-	19,482	1,300,561
99727	WILKESBORO ABC BOARD	270,400	47,384	36,761	-	37,721	121,866
99801	WILSON COUNTY	31,429,412	5,507,623	4,272,810	-	1,282,759	11,063,192
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	60,201	10,550	8,184	-	16,795	35,529
99804	WILSON COUNTY ABC BOARD	611,586	107,173	83,145	-	15,261	205,579
99811	CITY OF WILSON	36,429,359	6,383,803	4,952,550	-	-	11,336,353
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	126,335	22,139	17,175	-	41,242	80,556
99818	CITY OF WILSON CEMETERY COMMISSION	167,997	29,440	22,839	-	12,463	64,742
99821	TOWN OF STANTONSBURG	579,025	101,467	78,718	-	7,497	187,682
99831	TOWN OF BLACK CREEK	197,255	34,567	26,817	-	8,594	69,978
99841	TOWN OF LUCAMA	372,062	65,199	50,582	-	22,774	138,555
99851	TOWN OF ELM CITY	66,269	11,613	9,009	-	5,391	26,013
99901	YADKIN COUNTY	11,137,921	1,951,786	1,514,194	-	340,243	3,806,223
99911	TOWN OF YADKINVILLE	1,535,100	269,008	208,696	-	6,456	484,160
99921	TOWN OF JONESVILLE	799,336	140,074	108,669	-	-	248,743
99931	TOWN OF EAST BEND	107,459	18,831	14,609	-	1,726	35,166
99941	TOWN OF BOONVILLE	347,321	60,864	47,218	-	1,993	110,075
99991	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS	4,074,680	714,038	553,950	-	394,252	1,662,240
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	7,831,702	1,372,411	1,064,715	-	562,961	3,000,087
Total for All Employers		\$ 6,741,470,991	\$ 1,181,361,004	\$ 916,498,989	\$ -	\$ 131,723,370	\$ 2,229,583,363

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
9,230	-	397,311	406,541	2,343,470	(157,243)	2,186,227	
4,192	-	224,267	228,459	1,064,444	(45,114)	1,019,330	
81	-	-	81	20,571	3,769	24,340	
841	-	-	841	213,494	47,558	261,052	
38,425	-	766,019	804,444	9,756,319	(431,818)	9,324,501	
416	-	18,903	19,319	105,678	(10,470)	95,208	
1,153	-	39,527	40,680	292,772	9,281	302,053	
1,040	-	4,552	5,592	264,054	30,320	294,374	
260	-	24,221	24,481	65,988	(7,308)	58,680	
1,457	-	16,435	17,892	370,034	8,346	378,380	
19,350	-	860,494	879,844	4,913,100	(508,286)	4,404,814	
2,792	-	135,190	137,982	708,890	(11,811)	697,079	
2,896	-	39,489	42,385	735,370	678	736,048	
22	-	18,410	18,432	5,627	(8,519)	(2,892)	
776	-	2,500	3,276	197,017	61,476	258,493	
534	-	11,821	12,355	135,667	3,002	138,669	
399	-	15,474	15,873	101,362	(4,666)	96,696	
303	-	-	303	76,859	10,010	86,869	
23,014	-	396,296	419,310	5,843,430	(250,963)	5,592,467	
1,117	-	23,629	24,746	283,616	12,634	296,250	
3,206	-	30,678	33,884	814,084	23,963	838,047	
144	-	3,040	3,164	36,443	1,322	37,765	
4,850	-	47,249	52,099	1,231,552	(403)	1,231,149	
319	-	18,821	19,140	80,892	17,327	98,219	
37,031	-	657,785	694,816	9,402,318	26,110	9,428,428	
71	-	4,319	4,390	18,010	2,936	20,946	
721	-	12,015	12,736	182,960	20,725	203,685	
42,922	-	1,700,729	1,743,651	10,898,086	(865,919)	10,032,167	
149	-	2,464	2,613	37,794	22,723	60,517	
198	-	48,105	48,303	50,258	(19,896)	30,362	
682	-	29,442	30,124	173,219	(4,605)	168,614	
232	-	12,626	12,858	59,010	(7,851)	51,159	
438	-	16,313	16,751	111,305	2,660	113,965	
78	-	14,949	15,027	19,825	(1,044)	18,781	
13,123	-	25,047	38,170	3,331,983	66,890	3,398,873	
1,809	-	14,069	15,878	459,236	4,643	463,879	
942	-	61,264	62,206	239,127	(29,731)	209,396	
127	-	15,438	15,565	32,147	(6,303)	25,844	
409	-	7,746	8,155	103,903	(3,867)	100,036	
4,801	-	25,972	30,773	1,218,968	173,610	1,392,578	
9,228	-	-	9,228	2,342,906	289,687	2,632,593	
\$ 7,942,992	\$ -	\$ 131,723,493	\$ 139,666,485	\$ 2,016,755,999	\$ (79)	\$ 2,016,755,920	



Registers of Deeds' Supplemental Pension Fund

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
ALAMANCE	\$ 14,279	1.65949%
ALEXANDER	2,457	0.28559%
ALLEGHANY	1,369	0.15906%
ANSON	1,573	0.18281%
ASHE	3,083	0.35830%
AVERY	2,869	0.33340%
BEAUFORT	3,602	0.41863%
BERTIE	898	0.10433%
BLADEN	2,051	0.23841%
BRUNSWICK	21,504	2.49919%
BUNCOMBE	26,796	3.11426%
BURKE	6,832	0.79396%
CABARRUS	18,380	2.13618%
CALDWELL	6,926	0.80493%
CAMDEN	939	0.10913%
CARTERET	8,534	0.99182%
CASWELL	1,515	0.17609%
CATAWBA	15,283	1.77623%
CHATHAM	6,477	0.75279%
CHEROKEE	3,550	0.41263%
CHOWAN	1,259	0.14634%
CLAY	1,304	0.15160%
CLEVELAND	8,940	1.03904%
COLUMBUS	4,164	0.48391%
CRAVEN	9,139	1.06210%
CUMBERLAND	28,763	3.34281%
CURRITUCK	3,186	0.37023%
DARE	5,830	0.67756%
DAVIDSON	14,180	1.64800%
DAVIE	3,483	0.40485%
DUPLIN	3,329	0.38692%
DURHAM	25,008	2.90647%
EDGECOMBE	3,396	0.39473%
FORSYTH	38,044	4.42144%
FRANKLIN	5,879	0.68321%
GASTON	24,180	2.81020%
GATES	695	0.08080%
GRAHAM	2,002	0.23262%
GRANVILLE	3,553	0.41298%
GREENE	1,077	0.12516%
GUILFORD	33,763	3.92394%
HALIFAX	3,374	0.39215%
HARNETT	13,052	1.51695%
HAYWOOD	6,419	0.74606%
HENDERSON	10,300	1.19710%
HERTFORD	1,540	0.17901%
HOKE	5,173	0.60116%
HYDE	238	0.02761%
IREDELL	18,030	2.09544%
JACKSON	4,834	0.56182%
JOHNSTON	21,810	2.53477%
JONES	636	0.07388%
LEE	5,558	0.64600%
LENOIR	3,133	0.36410%

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2024**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
LINCOLN	9,028	1.04926%
MACON	3,456	0.40167%
MADISON	2,022	0.23494%
MARTIN	1,386	0.16103%
MCDOWELL	3,451	0.40111%
MECKLENBURG	51,788	6.01884%
MITCHELL	1,273	0.14799%
MONTGOMERY	2,124	0.24689%
MOORE	11,184	1.29982%
NASH	7,830	0.91006%
NEW HANOVER	19,945	2.31800%
NORTHAMPTON	1,152	0.13391%
ONSLOW	19,494	2.26565%
ORANGE	10,561	1.22737%
PAMLICO	1,270	0.14760%
PASQUOTANK	3,684	0.42811%
PENDER	6,667	0.77481%
PERQUIMANS	1,126	0.13086%
PERSON	3,308	0.38440%
PITT	12,905	1.49981%
POLK	1,993	0.23163%
RANDOLPH	10,673	1.24040%
RICHMOND	2,461	0.28601%
ROBESON	7,778	0.90390%
ROCKINGHAM	8,145	0.94657%
ROWAN	12,513	1.45422%
RUTHERFORD	5,971	0.69391%
SAMPSON	3,979	0.46246%
SCOTLAND	2,760	0.32081%
STANLY	6,047	0.70280%
STOKES	3,513	0.40826%
SURRY	6,631	0.77064%
SWAIN	1,166	0.13548%
TRANSYLVANIA	3,384	0.39332%
TYRRELL	260	0.03027%
UNION	26,014	3.02330%
VANCE	2,814	0.32701%
WAKE	85,723	9.96274%
WARREN	1,255	0.14586%
WASHINGTON	658	0.07645%
WATAUGA	5,257	0.61095%
WAYNE	8,324	0.96740%
WILKES	5,044	0.58627%
WILSON	5,752	0.66851%
YADKIN	3,021	0.35105%
YANCEY	1,458	0.16946%
Total	\$ 860,436	100.00000%

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

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

Employer	Net Pension Liability (Asset)	Deferred Outflows Of Resources				Total Deferred Outflows of Resources
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	
ALAMANCE	\$ (191,223)	\$ 4,199	\$ 73,847	\$ -	\$ 2,668	\$ 80,714
ALEXANDER	(32,909)	723	12,709	-	976	14,408
ALLEGHANY	(18,328)	402	7,078	-	8,456	15,936
ANSON	(21,065)	463	8,135	-	-	8,598
ASHE	(41,287)	906	15,944	-	-	16,850
AVERY	(38,418)	844	14,836	-	2,409	18,089
BEAUFORT	(48,239)	1,059	18,629	-	3,538	23,226
BERTIE	(12,022)	264	4,643	-	994	5,901
BLADEN	(27,472)	603	10,609	-	-	11,212
BRUNSWICK	(287,982)	6,323	111,214	-	-	117,537
BUNCOMBE	(358,856)	7,879	138,585	-	18,771	165,235
BURKE	(91,488)	2,009	35,331	-	-	37,340
CABARRUS	(246,152)	5,405	95,060	-	13,723	114,188
CALDWELL	(92,752)	2,036	35,819	-	900	38,755
CAMDEN	(12,575)	276	4,856	-	1,051	6,183
CARTERET	(114,287)	2,509	44,136	-	6,825	53,470
CASWELL	(20,291)	446	7,836	-	77	8,359
CATAWBA	(204,675)	4,494	79,042	-	-	83,536
CHATHAM	(86,744)	1,905	33,499	-	6,998	42,402
CHEROKEE	(47,547)	1,044	18,362	-	-	19,406
CHOWAN	(16,863)	370	6,512	-	3,006	9,888
CLAY	(17,469)	384	6,746	-	565	7,695
CLEVELAND	(119,729)	2,629	46,237	-	-	48,866
COLUMBUS	(55,761)	1,224	21,534	-	-	22,758
CRAVEN	(122,386)	2,687	47,263	-	4,390	54,340
CUMBERLAND	(385,192)	8,457	148,755	-	16,532	173,744
CURRITUCK	(42,662)	937	16,475	-	4,971	22,383
DARE	(78,075)	1,714	30,151	-	14,835	46,700
DAVIDSON	(189,899)	4,169	73,336	-	-	77,505
DAVIE	(46,651)	1,024	18,016	-	1,486	20,526
DUPLIN	(44,585)	979	17,218	-	6,408	24,605
DURHAM	(334,913)	7,353	129,338	-	31,164	167,855
EDGECOMBE	(45,485)	999	17,565	-	731	19,295
FORSYTH	(509,483)	11,186	196,754	-	46,852	254,792
FRANKLIN	(78,726)	1,729	30,403	-	8,134	40,266
GASTON	(323,819)	7,110	125,054	-	-	132,164
GATES	(9,311)	204	3,596	-	-	3,800
GRAHAM	(26,805)	589	10,352	-	17,406	28,347
GRANVILLE	(47,588)	1,045	18,378	-	4,833	24,256
GREENE	(14,422)	317	5,570	-	-	5,887
GUILFORD	(452,156)	9,928	174,615	-	13,422	197,965
HALIFAX	(45,187)	992	17,451	-	1,188	19,631
HARNETT	(174,798)	3,838	67,504	-	7,672	79,014
HAYWOOD	(85,968)	1,888	33,200	-	2,312	37,400
HENDERSON	(137,942)	3,029	53,271	-	3,728	60,028
HERTFORD	(20,627)	453	7,966	-	-	8,419
HOKE	(69,272)	1,521	26,752	-	5,595	33,868
HYDE	(3,182)	70	1,229	-	2,554	3,853
IREDELL	(241,458)	5,301	93,247	-	3,770	102,318
JACKSON	(64,739)	1,421	25,001	-	1,736	28,158
JOHNSTON	(292,082)	6,413	112,797	-	10,411	129,621
JONES	(8,513)	187	3,288	-	634	4,109
LEE	(74,439)	1,634	28,747	-	-	30,381
LENOIR	(41,955)	921	16,202	-	-	17,123
LINCOLN	(120,906)	2,655	46,692	-	2,208	51,555
MACON	(46,284)	1,016	17,874	-	854	19,744
MADISON	(27,072)	594	10,455	-	-	11,049
MARTIN	(18,555)	407	7,166	-	-	7,573
MCDOWELL	(46,220)	1,015	17,849	-	1,634	20,498
MECKLENBURG	(693,551)	15,228	267,838	-	93,833	376,899
MITCHELL	(17,053)	374	6,586	-	3,318	10,278
MONTGOMERY	(28,449)	625	10,987	-	1,003	12,615
MOORE	(149,778)	3,289	57,842	-	8,242	69,373
NASH	(104,866)	2,302	40,498	-	-	42,800
NEW HANOVER	(267,103)	5,865	103,151	-	74,292	183,308
NORTHAMPTON	(15,430)	339	5,959	-	1,564	7,862
ONSLow	(261,071)	5,732	100,821	-	20,734	127,287
ORANGE	(141,430)	3,105	54,618	-	-	57,723
PAMLICO	(17,008)	373	6,568	-	-	6,941
PASQUOTANK	(49,331)	1,083	19,051	-	-	20,134
PENDER	(89,281)	1,960	34,479	-	1,976	38,415
PERQUIMANS	(15,079)	331	5,823	-	860	7,014
PERSON	(44,294)	973	17,106	-	-	18,079
PITT	(172,823)	3,795	66,742	-	15,384	85,921
POLK	(26,691)	586	10,308	-	1,344	12,238
RANDOLPH	(142,931)	3,138	55,198	-	-	58,336
RICHMOND	(32,957)	724	12,727	-	-	13,451
ROBESON	(104,156)	2,287	40,224	-	1,110	43,621

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
\$ 3,419	\$ -	\$ 6,327	\$ 9,746	\$ 40,309	\$ (10,815)	\$ 29,494	
588	-	450	1,038	6,937	(884)	6,053	
328	-	5,173	5,501	3,864	(652)	3,212	
377	-	2,419	2,796	4,440	(2,892)	1,548	
738	-	1,552	2,290	8,703	(2,188)	6,515	
687	-	-	687	8,098	209	8,307	
862	-	2,591	3,453	10,169	(2,904)	7,265	
215	-	777	992	2,534	(1,254)	1,280	
491	-	2,028	2,519	5,791	(2,786)	3,005	
5,148	-	8,368	13,516	60,705	3,670	64,375	
6,415	-	50,258	56,673	75,645	(2,655)	72,990	
1,636	-	9,501	11,137	19,285	(12,104)	7,181	
4,401	-	1,154	5,555	51,888	38,261	90,149	
1,658	-	7,460	9,118	19,552	(11,505)	8,047	
225	-	1,398	1,623	2,651	853	3,504	
2,043	-	-	2,043	24,091	11,784	35,875	
363	-	2,466	2,829	4,277	(2,272)	2,005	
3,659	-	11,386	15,045	43,145	(16,777)	26,368	
1,551	-	-	1,551	18,285	25,892	44,177	
850	-	1,608	2,458	10,023	(2,655)	7,368	
301	-	1,184	1,485	3,555	114	3,669	
312	-	-	312	3,682	1,355	5,037	
2,140	-	10,802	12,942	25,238	(18,921)	6,317	
997	-	6,141	7,138	11,754	(8,117)	3,637	
2,188	-	1,737	3,925	25,798	(1,425)	24,373	
6,886	-	16,866	23,752	81,197	(25,824)	55,373	
763	-	-	763	8,993	10,018	19,011	
1,396	-	-	1,396	16,458	17,874	34,332	
3,395	-	8,015	11,410	40,030	(2,335)	37,695	
834	-	1,561	2,395	9,834	(2,758)	7,076	
797	-	2,671	3,468	9,398	(3,180)	6,218	
5,987	-	-	5,987	70,598	35,064	105,662	
813	-	9,218	10,031	9,588	(4,886)	4,702	
9,108	-	162,282	171,390	107,397	(53,952)	53,445	
1,407	-	3,070	4,477	16,595	(1,496)	15,099	
5,789	-	35,651	41,440	68,260	(32,270)	35,990	
166	-	847	1,013	1,963	(625)	1,338	
479	-	4,841	5,320	5,650	(82)	5,568	
851	-	-	851	10,031	2,609	12,640	
258	-	1,925	2,183	3,040	(2,250)	790	
8,083	-	1,925	10,008	95,313	2,130	97,443	
808	-	3,216	4,024	9,525	(3,712)	5,813	
3,125	-	14,379	17,504	36,847	(13,834)	23,013	
1,537	-	3,167	4,704	18,122	(2,430)	15,692	
2,466	-	-	2,466	29,078	4,844	33,922	
369	-	3,328	3,697	4,348	(2,791)	1,557	
1,238	-	19,346	20,584	14,602	(2,337)	12,265	
57	-	-	57	671	(552)	119	
4,317	-	4,068	8,385	50,898	6,515	57,413	
1,157	-	9,516	10,673	13,647	(41)	13,606	
5,222	-	-	5,222	61,570	3,684	65,254	
152	-	567	719	1,795	91	1,886	
1,331	-	6,049	7,380	15,691	(8,593)	7,098	
750	-	4,112	4,862	8,844	(5,849)	2,995	
2,161	-	4,572	6,733	25,487	(1,510)	23,977	
827	-	1,955	2,782	9,757	1,902	11,659	
484	-	1,222	1,706	5,707	(818)	4,889	
332	-	1,451	1,783	3,911	(1,893)	2,018	
826	-	1,635	2,461	9,743	(3,365)	6,378	
12,399	-	-	12,399	146,198	103,095	249,293	
305	-	759	1,064	3,595	(1,511)	2,084	
509	-	2,152	2,661	5,997	(1,779)	4,218	
2,678	-	9,066	11,744	31,573	9,766	41,339	
1,875	-	4,705	6,580	22,105	(8,906)	13,199	
4,775	-	-	4,775	56,304	30,706	87,010	
276	-	707	983	3,253	(1,789)	1,464	
4,667	-	6,493	11,160	55,033	(6,628)	48,405	
2,528	-	12,321	14,849	29,813	(12,396)	17,417	
304	-	365	669	3,585	(48)	3,537	
882	-	2,620	3,502	10,399	(4,015)	6,384	
1,596	-	1,404	3,000	18,820	7,163	25,983	
270	-	741	1,011	3,179	(140)	3,039	
792	-	4,190	4,982	9,337	(4,184)	5,153	
3,090	-	16,575	19,665	36,430	(6,120)	30,310	
477	-	1,202	1,679	5,626	(429)	5,197	
2,555	-	10,119	12,674	30,129	(12,572)	17,557	
589	-	2,414	3,003	6,947	(3,258)	3,689	
1,862	-	5,720	7,582	21,956	(17,065)	4,891	

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2024

Deferred Outflows Of Resources							
Employer	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
ROCKINGHAM	(109,073)	2,395	42,122	-	606	45,123	
ROWAN	(167,570)	3,679	64,713	-	1,172	69,564	
RUTHERFORD	(79,959)	1,756	30,879	-	528	33,163	
SAMPSON	(53,289)	1,170	20,579	-	-	21,749	
SCOTLAND	(36,967)	812	14,276	-	1,976	17,064	
STANLY	(80,984)	1,778	31,275	-	4,158	37,211	
STOKES	(47,044)	1,033	18,168	-	-	19,201	
SURRY	(88,801)	1,950	34,293	-	-	36,243	
SWAIN	(15,611)	343	6,029	-	56	6,428	
TRANSYLVANIA	(45,322)	995	17,503	-	2,652	21,150	
TYRRELL	(3,488)	77	1,347	-	175	1,599	
UNION	(348,375)	7,649	134,537	-	8,518	150,704	
VANCE	(37,681)	827	14,552	-	3,278	18,657	
WAKE	(1,148,007)	25,206	443,342	-	83,779	552,327	
WARREN	(16,807)	369	6,491	-	1,150	8,010	
WASHINGTON	(8,809)	193	3,402	-	1,240	4,835	
WATAUGA	(70,400)	1,546	27,187	-	2,462	31,195	
WAYNE	(111,474)	2,448	43,049	-	512	46,009	
WILKES	(67,556)	1,483	26,089	-	3,782	31,354	
WILSON	(77,032)	1,691	29,749	-	36	31,476	
YADKIN	(40,451)	888	15,622	-	-	16,510	
YANCEY	(19,527)	429	7,541	-	2,528	10,498	
Total for all Employers	\$ (11,523,000)	\$ 253,004	\$ 4,450,000	\$ -	\$ 628,685	\$ 5,331,689	

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
1,950	-	8,493	10,443	22,992	(14,897)	8,095	
2,996	-	7,770	10,766	35,323	(9,490)	25,833	
1,429	-	275	1,704	16,855	(5,025)	11,830	
953	-	3,404	4,357	11,233	(7,552)	3,681	
661	-	4,309	4,970	7,792	(5,069)	2,723	
1,448	-	4,233	5,681	17,071	(2,998)	14,073	
841	-	3,639	4,480	9,917	(4,249)	5,668	
1,588	-	10,583	12,171	18,719	(12,387)	6,332	
279	-	252	531	3,291	(951)	2,340	
810	-	626	1,436	9,554	847	10,401	
62	-	-	62	735	(356)	379	
6,228	-	15,286	21,514	73,436	(32)	73,404	
674	-	2,726	3,400	7,943	(3,392)	4,551	
20,523	-	-	20,523	241,995	128,202	370,197	
300	-	250	550	3,543	536	4,079	
157	-	1,420	1,577	1,857	(168)	1,689	
1,259	-	465	1,724	14,840	4,268	19,108	
1,993	-	7,238	9,231	23,498	(9,783)	13,715	
1,208	-	4,739	5,947	14,240	(4,942)	9,298	
1,377	-	4,144	5,521	16,238	(6,773)	9,465	
723	-	4,578	5,301	8,527	(5,224)	3,303	
349	-	458	807	4,116	863	4,979	
\$ 206,000	\$ -	\$ 628,676	\$ 834,676	\$ 2,429,001	\$ (2)	\$ 2,428,999	



Notes to the Schedules

Note 1 - Summary of Significant Accounting and Reporting Policies

A. Basis of Accounting - Employers participating in the Teachers' and State Employees' Retirement System (TSERS) plan, the Local Governmental Employees' Retirement System (LGERS) plan, and the Registers of Deeds' Supplemental Pension Fund (RODSPF) are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB Statement No. 68). The schedules of employer allocations and the schedules of pension amounts by employer provide employers with the required information for financial reporting.

There are two schedules for each plan (a schedule of employer allocations as of and for the fiscal year ended June 30, 2024 and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2024, collectively the "pension schedules") for use by the employers in these plans. The underlying financial information used to prepare the pension schedules is based on TSERS's, LGERS's, and RODSPF's financial statements. The financial statements of these plans are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. The plans' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

B. Schedules of Employer Allocations - The schedules of employer allocations provide information used to allocate the net pension liability (asset) among each of the employers in these plans. While GASB Statement No. 68 allows the employer's proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the plans. The basis for the employer's proportion should be consistent with the manner in which contributions to the plan are determined.

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

Contributions to the RODSPF plan are based on a percentage of monthly fees collected by the registers of deeds. The plan's liabilities have been allocated based on actual contribution amounts for the measurement period. Since each employer was active for the entire year, no adjustments for inactive employers or employers that joined the plan during the year were necessary. Employer contributions received by July 31 with pay dates that fall within RODSPF's fiscal year ended June 30, 2024 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the schedule of employer allocations.

Schedules of Pension Amounts by Employer - The schedules of pension amounts by employer provide the amount of net pension liability (asset) as well as deferred inflows and outflows and pension expense to be reported in the financial statements of each employer

participant in these plans. Amounts reported on the schedules of pension amounts by employer may not precisely agree with the percentages in the schedules of employer allocations due to the number of decimal places used in allocating the collective pension amounts.

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

Note 2 - Plan Descriptions

A. Teachers' and State Employees' Retirement System

Plan Administration: The State of North Carolina administers the Teachers' and State Employees' Retirement System (TSERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide pension benefits for general employees and law enforcement officers (LEOs) of the State, general employees and LEOs of its component units, and employees of Local Education Agencies (LEAs) and charter schools not in the reporting entity. Membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the LEAs and charter schools that elect to join the Retirement System. Effective January 1, 2024, new employees hired by UNC Health Care or by certain components of East Carolina University, who were not actively contributing to TSERS immediately before they were hired by those entities, are not eligible to join TSERS. Benefit provisions are established by General Statute 135-5 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2024 is 294.

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

Benefits Provided: TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with unreduced retirement benefits at age 65 with five years of membership service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with reduced retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of membership service. Survivor benefits are available to eligible beneficiaries of general members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members. The plan does not provide for automatic post-retirement benefit increases.

TSERS plan members who are LEOs are eligible to retire with unreduced retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with reduced retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with reduced retirement benefits. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service (not including sick leave) regardless of age, or have completed 15 years of creditable service as an LEO and have reached age 50, or have completed five years of creditable service as an LEO and have reached age 55, or have completed 15 years of creditable service as an LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

Contributions: Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The contribution rate for employers is set each year by the North Carolina General Assembly in the Appropriations Act and may not be less than the contribution rate required of plan members. The Board of Trustees establishes a funding policy from which an accrued liability rate and a normal contribution rate are developed by the consulting actuary. The sum of those two rates developed under the funding policy is the actuarially determined contribution rate (ADC). The Board of Trustees may further adopt a contribution rate policy that is higher than the ADC known as the required employer contribution to be recommended to the North Carolina General Assembly. The State's and other participating employers' contractually required contribution rate for the year ended June 30, 2024 was 17.64% of covered payroll. This was equal to the actuarially determined contribution. The actuarially determined contribution included 1.20% of covered payroll to satisfy the cost of the one-time cost of living supplement for retirees enacted through Section 39.27.(a) of Session Law 2023-134 and paid in October 2023. This amount, combined with plan member contributions and investment income, funds the benefits earned by plan members during the year, a payment to reduce the net pension liability and administrative expenses.

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

B. Local Governmental Employees' Retirement System

Plan Administration: The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by General Statute 128-27 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2024, is 899.

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

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

LGERS plan members who are LEOs are eligible to retire with unreduced retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with reduced retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with reduced retirement benefits. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of creditable service as an LEO and have reached age 50, or have completed five years of creditable service as an LEO and have reached age 55, or have completed 15 years of creditable service as an LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

Contributions: Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The required contribution rates for employers are set periodically and affirmed annually by the LGERS Board of Trustees. The Board establishes a funding policy from which the accrued liability rates and the normal contribution rates are developed by the consulting actuary for general employees and firefighters as well as for law enforcement officers. The sum of those two rates developed under the funding policy and the past service liability contribution rates, if applicable, is the ADC. Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2024, all employers made contributions of 14.10% of covered payroll for law enforcement officers and 12.85% for general employees and firefighters. These were different than the actuarially determined

contributions. The employer contribution rate for law enforcement officers was greater than the actuarially determined contribution of 12.39%. The employer contribution rate for general employees and firefighters was greater than the actuarially determined contribution of 10.43%. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.

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

C. Registers of Deeds' Supplemental Pension Fund

Plan Administration: The State of North Carolina administers the Registers of Deeds' Supplemental Pension Fund (RODSPF) which is a cost-sharing, multiple-employer, defined benefit pension plan established by the State of North Carolina to provide supplemental pension benefits for all eligible, retired county registers of deeds. Membership is comprised of registers of deeds who are retired from LGERS or an equivalent locally sponsored plan and have met the statutory eligibility requirements. At June 30, 2024, there were 108 individuals receiving benefits in the plan with 100 counties participating. Benefit provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. The State's only cost in the plan is administration.

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

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

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

Notes to the Financial Statements

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

Contributions: Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution for the fiscal year ended 2024 is zero. Registers of deeds do not contribute.

Note 3 - Net Pension Liability (Asset)

The components of the net pension liability (asset) of the participating employers at June 30, 2024, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Total Pension Liability	\$ 101,125,956	\$ 40,361,637	\$ 34,288
Plan Fiduciary Net Position	86,309,278	33,620,166	45,811
Net Pension Liability (Asset)	<u>\$ 14,816,678</u>	<u>\$ 6,741,471</u>	<u>\$ (11,523)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.35%	83.30%	133.61%

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

Note 4 - Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2023. 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, 2024. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized.

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Valuation Date	12/31/23	12/31/2023	12/31/2023
Inflation	2.5%	2.5%	2.5%
Salary Increases ⁽¹⁾	3.25-8.05%	3.25-8.25%	3.25-8.25%
Investment Rate of Return ⁽²⁾	6.5%	6.5%	3.0%

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

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

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

benefit recipients of TSERS do not change the ongoing monthly benefits, and absent additional action by governing authorities, the payments will not recur in future years.

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

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

The actuarial assumptions used in the December 31, 2023 valuations were based on the results of an actuarial experience review for the period January 1, 2015 through December 31, 2019. This actuarial experience review is reflected in the schedule of pension amounts by employer as a deferred outflows of resources in the column titled changes of assumptions. Certain changes of assumptions subsequent to the experience review are also reflected as deferred outflows on the schedule of pension amounts by employer.

Discount Rate: The discount rate used to measure the total pension liability was 6.5% except for RODSPF which was 3% for the December 31, 2023 valuation. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability (asset) is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 5 - Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2024, to be recognized in 2025, are as follows (dollars in thousands):

	TSERS	LGERS	RODSPF
Service Cost	\$ 2,032,765	\$ 999,460	\$ 1,198
Interest Cost on Total Pension Liability	6,311,991	2,462,586	1,016
Member Contributions	(1,106,850)	(574,906)	-
Projected Earnings on Plan Investments	(5,233,807)	(2,024,258)	(1,353)
Administrative Expense	16,461	6,784	21
Other	6,408	(5,971)	-
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:			
Difference Between Expected and Actual Experience	588,369	533,631	(199)
Difference Between Projected and Actual Earnings on Plan Investments	892,311	337,987	1,746
Changes in Assumptions	585,498	281,443	-
Collective Pension Expense	<u>\$ 4,093,146</u>	<u>\$ 2,016,756</u>	<u>\$ 2,429</u>

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

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five-year period or the average expected remaining service life of all members in these plans. The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2024 (dollars in thousands):

TSERS: The average remaining service lives of all employees for *TSERS* is three years for the year ended June 30, 2024, and four years for the years ended June 30, 2023, 2022, and 2021. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Change in Assumptions	2021	4.00	\$ 585,498	\$ -	\$ 585,498	\$ -
Differences Between Expected and Actual Experience	2023	4.00	1,359,161	-	453,054	906,107
Differences Between Expected and Actual Experience	2024	3.00	-	643,699	214,566	429,133
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2020-2024	5.00	4,643,146		2,199,946	2,443,200
Total			<u>\$ 6,587,805</u>	<u>\$ 643,699</u>	<u>\$ 3,453,064</u>	<u>\$ 3,778,440</u>
Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	2021	4.00	\$ 35,449	\$ -	\$ 35,449	\$ -
Differences Between Expected and Actual Experience	2022	4.00	87,602	-	43,802	43,800
Total			<u>\$ 123,051</u>	<u>\$ -</u>	<u>\$ 79,251</u>	<u>\$ 43,800</u>

LGERS: The average remaining service lives of all employees for LGERS is four years for the years ended June 30, 2024, 2023, 2022, and 2021. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2021	4.00	\$ 74,012	\$ -	\$ 74,012	\$ -
Differences Between Expected and Actual Experience	2023	4.00	663,996	-	221,332	442,664
Differences Between Expected and Actual Experience	2024	4.00	-	984,929	246,232	738,697
Changes in Assumptions	2021	4.00	281,443	-	281,443	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2020-2024	5.00	<u>1,772,628</u>	<u>-</u>	<u>856,129</u>	<u>916,499</u>
Total			<u>\$ 2,792,079</u>	<u>\$ 984,929</u>	<u>\$ 1,679,148</u>	<u>\$ 2,097,860</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2022	4.00	<u>\$ 15,888</u>	<u>\$ -</u>	<u>\$ 7,945</u>	<u>\$ 7,943</u>

RODSPF: The average remaining service lives of all employees for RODSPF is 3 years for the years ended June 30, 2024, 2023, and 2022. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2024	3.00	\$ -	\$ 380	\$ 127	\$ 253
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2020-2024	5.00	<u>6,104</u>	<u>92</u>	<u>1,746</u>	<u>4,450</u>
Total			<u>\$ 6,104</u>	<u>\$ 472</u>	<u>\$ 1,873</u>	<u>\$ 4,703</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2022	3.00	\$ 120	\$ -	\$ 120	\$ -
Differences Between Expected and Actual Experience	2023	3.00	<u>412</u>	<u>-</u>	<u>206</u>	<u>206</u>
Total			<u>\$ 532</u>	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ 206</u>

Notes to the Financial Statements

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

<u>Year Ending June 30:</u>	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
2025	\$ 1,118,081	\$ 648,785	\$ 2,160
2026	2,941,272	1,327,201	1,917
2027	(63,186)	217,561	404
2028	(261,527)	(103,630)	16
2029	-	-	-
Total	\$ 3,734,640	\$ 2,089,917	\$ 4,497

Note 7 - Additional Financial and Actuarial Information

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 68. Additional financial information for TSERS, LGERS, and RODSPF (including the disclosure of the net pension liability/asset) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2024. The additional financial and actuarial information is available at <https://www.ncosc.gov/public-information/2024-annual-comprehensive-financial-report> or by contacting the North Carolina Retirement Systems at:

3200 Atlantic Avenue
Raleigh, North Carolina 27604

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Dave Boliek, State Auditor

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 Bradford B. Briner, State Treasurer
Management of the Department of State Treasurer

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2024, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated April 28, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Dave Boliek
State Auditor

Raleigh, North Carolina

April 28, 2025

Ordering Information

Copies of this report may be obtained by contacting:

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State of North Carolina
20601 Mail Service Center
Raleigh, North Carolina 27699

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



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

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

919-807-7666



This audit required 180 hours at an approximate cost of \$27,900, plus actuarial costs of \$6,000.