

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA



LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

RALEIGH, NORTH CAROLINA

FINANCIAL AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE
YEAR ENDED JUNE 30, 2018



NCOSA
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



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State Auditor

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AUDITOR'S TRANSMITTAL

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

We have completed a financial audit of the Local Governmental Employees' Retirement System schedule of employer allocations and the schedule of pension amounts by employer for the year ended June 30, 2018, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor

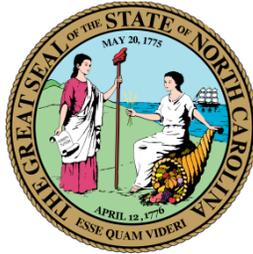


Beth A. Wood, CPA
State Auditor

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Article V, Chapter 147 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

STATE OF NORTH CAROLINA
Office of the State Auditor



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State Auditor

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2018, and the related notes (hereafter referred to as "the schedules").

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly,

we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules referred to in the first paragraph present fairly, in all material respects, the employer allocations and net pension liability, and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the pension plans included in the State's *Comprehensive Annual Financial Report* (CAFR) as of and for the year ended June 30, 2018, and our report thereon, dated December 5, 2018, 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 8, 2019 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

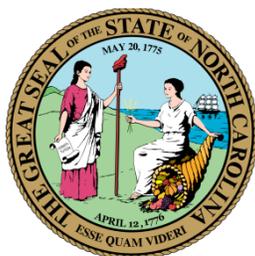
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System employers, their auditors, and the North Carolina Office of the State Controller and is not intended to be and should not be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



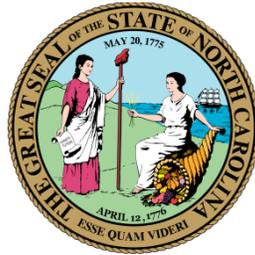
Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

April 8, 2019



SCHEDULES



SCHEDULE 1

SCHEDULE OF EMPLOYER ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule I

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 18,450,593	0.03660%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	7,753,974	0.01538%
72593	TOWN OF SEAGROVE	301,233	0.00060%
72657	TOWN OF SPARTA	1,975,958	0.00392%
90001	YANCEY COUNTY	43,409,100	0.08610%
90002	YANCEY SOIL AND WATER CONSERVATION	477,068	0.00095%
90011	TOWN OF BURNSVILLE	9,659,468	0.01916%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	17,882,558	0.03547%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	46,245,603	0.09173%
90098	TOE RIVER HEALTH DISTRICT	15,885,688	0.03151%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	34,685,825	0.06880%
90101	ALAMANCE COUNTY	326,328,252	0.64729%
90111	CITY OF BURLINGTON	255,437,968	0.50668%
90114	CITY OF MEBANE	54,117,949	0.10735%
90117	ALAMANCE MUNICIPAL ABC BOARD	6,857,964	0.01360%
90121	CITY OF GRAHAM	53,445,955	0.10601%
90131	TOWN OF ELON	24,115,059	0.04783%
90141	TOWN OF HAW RIVER	7,447,704	0.01477%
90151	VILLAGE OF ALAMANCE	490,554	0.00097%
90161	TOWN OF GREEN LEVEL	2,220,274	0.00440%
90201	ALEXANDER COUNTY	59,014,467	0.11706%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	10,038,708	0.01991%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,638,469	0.00325%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	21,146,786	0.04195%
90211	TOWN OF TAYLORSVILLE	7,728,538	0.01533%
90301	ALLEGHANY COUNTY	35,612,090	0.07064%
90305	NORTHWESTERN REGIONAL LIBRARY	7,515,447	0.01491%
90307	TOWN OF SPARTA ABC BOARD	332,295	0.00066%
90401	ANSON COUNTY	63,437,487	0.12583%
90411	TOWN OF WADESBORO	17,702,685	0.03511%
90413	WADESBORO HOUSING AUTHORITY	1,749,634	0.00347%
90417	WADESBORO ABC BOARD	600,576	0.00119%
90421	TOWN OF LILESVILLE	1,055,339	0.00209%
90431	TOWN OF POLKTON	2,274,347	0.00451%
90441	TOWN OF PEACHLAND	377,221	0.00075%
90451	TOWN OF ANSONVILLE	1,032,879	0.00205%
90461	TOWN OF MORVEN	280,356	0.00056%
90501	ASHE COUNTY	68,940,375	0.13675%
90507	WEST JEFFERSON ABC BOARD	323,252	0.00064%
90511	TOWN OF JEFFERSON	4,157,014	0.00825%
90521	TOWN OF WEST JEFFERSON	6,460,427	0.01281%
90601	AVERY COUNTY	57,392,952	0.11384%
90602	AVERY COUNTY FIRE COMMISSION	3,182,799	0.00631%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	1,977,932	0.00392%
90611	TOWN OF BANNER ELK	7,062,511	0.01401%
90617	HIGH COUNTRY ABC BOARD	1,371,624	0.00272%
90621	TOWN OF NEWLAND	3,312,691	0.00657%
90631	TOWN OF BEECH MOUNTAIN	18,713,873	0.03712%
90641	TOWN OF ELK PARK	656,963	0.00130%
90651	TOWN OF SUGAR MOUNTAIN	5,365,859	0.01064%
90701	COUNTY OF BEAUFORT	132,730,540	0.26328%
90704	BEAUFORT COUNTY ABC BOARD	1,721,247	0.00341%
90705	B H M REGIONAL LIBRARY	1,815,979	0.00360%
90709	MIDEAST COMMISSION	8,485,149	0.01683%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule I

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	81,494,889	0.16165%
90721	TOWN OF AURORA	1,422,941	0.00282%
90731	TOWN OF BELHAVEN	7,520,735	0.01492%
90741	TOWN OF WASHINGTON PARK	768,162	0.00152%
90751	TOWN OF CHOCOWINITY	4,008,144	0.00795%
90801	BERTIE COUNTY	67,454,096	0.13380%
90804	BERTIE COUNTY ABC BOARD	300,065	0.00060%
90805	ALBEMARLE REGIONAL LIBRARY	3,359,610	0.00666%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	5,101,323	0.01012%
90811	TOWN OF AULANDER	1,823,373	0.00362%
90812	TOWN OF WINDSOR	11,340,553	0.02249%
90813	TOWN OF COLERAIN	251,548	0.00050%
90861	TOWN OF LEWISTON WOODVILLE	391,388	0.00078%
90901	BLADEN COUNTY	108,088,345	0.21440%
90911	TOWN OF ELIZABETHTOWN	20,350,900	0.04037%
90917	ELIZABETHTOWN ABC BOARD	592,585	0.00118%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	568,899	0.00113%
90921	TOWN OF WHITE LAKE	6,448,112	0.01279%
90931	TOWN OF CLARKTON	1,919,742	0.00381%
90941	TOWN OF BLADENBORO	4,132,867	0.00820%
91001	BRUNSWICK COUNTY	334,586,213	0.66367%
91002	TOWN OF LELAND	47,597,787	0.09441%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	26,989,894	0.05354%
91004	BRUNSWICK COUNTY ABC BOARD	1,847,637	0.00366%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	53,746,408	0.10661%
91007	CALABASH ABC BOARD	429,750	0.00085%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	7,014,887	0.01391%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	800,360	0.00159%
91010	TOWN OF CALABASH	2,957,360	0.00587%
91011	CITY OF SOUTHPORT	18,405,122	0.03651%
91012	CITY OF NORTHWEST	714,319	0.00142%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	1,002,571	0.00199%
91014	TOWN OF HOLDEN BEACH	10,186,108	0.02020%
91015	CAPE FEAR REGIONAL JETPORT	976,926	0.00194%
91017	CITY OF SOUTHPORT ABC BOARD	1,184,767	0.00235%
91020	TOWN OF BELVILLE	1,469,602	0.00292%
91021	TOWN OF OAK ISLAND	44,367,616	0.08801%
91024	TOWN OF CAROLINA SHORES	4,728,575	0.00938%
91026	TOWN OF NAVASSA	2,298,678	0.00456%
91027	OAK ISLAND ABC BOARD	839,792	0.00167%
91032	TOWN OF ST JAMES	826,842	0.00164%
91041	TOWN OF SUNSET BEACH	22,048,412	0.04373%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	13,425,052	0.02663%
91047	TOWN OF SUNSET BEACH ABC BOARD	625,487	0.00124%
91051	TOWN OF CASWELL BEACH	3,426,399	0.00680%
91057	SHALLOTTE ABC BOARD	688,910	0.00137%
91061	TOWN OF OCEAN ISLE BEACH	18,436,654	0.03657%
91067	OCEAN ISLE BEACH ABC BOARD	853,006	0.00169%
91071	CITY OF BOILING SPRING LAKES	11,868,274	0.02354%
91077	BOILING SPRING LAKES ABC BOARD	158,614	0.00031%
91081	TOWN OF SHALLOTTE	19,595,642	0.03887%
91091	VILLAGE OF BALD HEAD ISLAND	25,369,702	0.05032%
91101	BUNCOMBE COUNTY	686,078,750	1.36088%
91102	LAND-OF-SKY REGIONAL COUNCIL	16,390,468	0.03251%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91104	WOODFIN ABC COMMISSION	353,134	0.00070%
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,972,825	0.00590%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	60,591,620	0.12019%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,039,074	0.01000%
91111	TOWN OF BILTMORE FOREST	11,849,037	0.02350%
91120	WEST BUNCOMBE FIRE DEPARTMENT	6,393,524	0.01268%
91121	CITY OF ASHEVILLE	518,890,362	1.02925%
91127	ASHEVILLE ABC BOARD	14,303,016	0.02837%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	25,742,732	0.05106%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	24,613,022	0.04882%
91141	TOWN OF WEAVERVILLE	28,211,738	0.05596%
91147	WEAVERVILLE ABC BOARD	1,448,498	0.00287%
91151	TOWN OF BLACK MOUNTAIN	31,553,926	0.06259%
91154	BLACK MOUNTAIN ABC BOARD	1,215,709	0.00241%
91161	TOWN OF MONTREAT	4,016,431	0.00797%
91171	TOWN OF WOODFIN	11,992,802	0.02379%
91201	BURKE COUNTY	113,870,536	0.22587%
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	9,870,376	0.01958%
91203	BURKE COUNTY HEALTH DEPARTMENT	11,595,774	0.02300%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	45,705,710	0.09066%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	666,828	0.00132%
91211	TOWN OF VALDESE	22,816,145	0.04526%
91213	VALDESE HOUSING AUTHORITY	1,245,275	0.00247%
91214	TOWN OF RUTHERFORD COLLEGE	1,539,531	0.00305%
91217	MORGANTON ABC BOARD	893,556	0.00177%
91221	TOWN OF DREXEL	6,214,430	0.01233%
91231	CITY OF MORGANTON	93,404,434	0.18527%
91233	MORGANTON HOUSING AUTHORITY	2,698,097	0.00535%
91241	TOWN OF GLEN ALPINE	2,171,382	0.00431%
91251	TOWN OF HILDEBRAN	1,485,667	0.00295%
91261	TOWN OF CONNELLY SPRINGS	536,290	0.00106%
91301	CABARRUS COUNTY	392,285,874	0.77812%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	27,446,087	0.05444%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	92,496,630	0.18347%
91308	CABARRUS COUNTY TOURISM AUTHORITY	8,647,607	0.01715%
91311	CITY OF CONCORD	389,197,011	0.77199%
91317	CONCORD ABC BOARD	5,063,132	0.01004%
91321	TOWN OF MOUNT PLEASANT	2,316,191	0.00459%
91327	MOUNT PLEASANT ABC BOARD	389,424	0.00077%
91331	CITY OF KANNAPOLIS	151,242,338	0.30000%
91341	TOWN OF MIDLAND	1,229,639	0.00244%
91401	CALDWELL COUNTY	178,930,599	0.35492%
91411	TOWN OF GRANITE FALLS	19,397,509	0.03848%
91417	GRANITE FALLS ABC BOARD	421,389	0.00084%
91421	TOWN OF SAWMILLS	3,644,184	0.00723%
91423	LENOIR HOUSING AUTHORITY	2,461,663	0.00488%
91431	TOWN OF HUDSON	8,180,315	0.01623%
91441	TOWN OF HARRISBURG	47,733,168	0.09468%
91451	CITY OF LENOIR	74,774,994	0.14832%
91457	CITY OF LENOIR ABC BOARD	1,111,900	0.00221%
91461	TOWN OF CAJAH'S MOUNTAIN	485,419	0.00096%
91501	CAMDEN COUNTY	23,420,327	0.04646%
91504	CAMDEN COUNTY ABC BOARD	493,935	0.00098%
91601	CARTERET COUNTY	139,385,855	0.27648%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91604	CARTERET COUNTY ABC BOARD	4,283,961	0.00850%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	8,022,355	0.01591%
91611	TOWN OF MOREHEAD CITY	74,330,085	0.14744%
91621	TOWN OF NEWPORT	13,513,163	0.02680%
91631	TOWN OF BEAUFORT	27,773,149	0.05509%
91633	BEAUFORT HOUSING AUTHORITY	937,038	0.00186%
91641	TOWN OF PINE KNOLL SHORES	13,367,783	0.02652%
91651	TOWN OF EMERALD ISLE	23,847,304	0.04730%
91661	TOWN OF INDIAN BEACH	9,206,156	0.01826%
91671	TOWN OF CAPE CARTERET	5,707,052	0.01132%
91681	TOWN OF ATLANTIC BEACH	23,424,704	0.04646%
91691	TOWN OF CEDAR POINT	1,140,042	0.00226%
91701	CASWELL COUNTY	62,258,123	0.12349%
91704	CASWELL COUNTY ABC BOARD	870,070	0.00173%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	11,162,290	0.02214%
91719	TOWN OF YANCEYVILLE	2,865,136	0.00568%
91801	CATAWBA COUNTY	401,466,954	0.79633%
91804	CATAWBA COUNTY ABC BOARD	7,446,413	0.01477%
91811	CITY OF HICKORY	223,909,148	0.44414%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	2,701,392	0.00536%
91813	HICKORY PUBLIC HOUSING AUTHORITY	4,100,286	0.00813%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	19,878,247	0.03943%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	15,363,110	0.03047%
91821	CITY OF CLAREMONT	8,423,070	0.01671%
91831	TOWN OF MAIDEN	19,025,158	0.03774%
91841	THE TOWN OF LONGVIEW	13,348,998	0.02648%
91851	TOWN OF CONOVER	36,820,450	0.07304%
91861	TOWN OF BROOKFORD	593,334	0.00118%
91871	CITY OF NEWTON	66,644,164	0.13219%
91881	TOWN OF CATAWBA	407,388	0.00081%
91901	CHATHAM COUNTY	186,140,589	0.36922%
91903	CHATHAM COUNTY HOUSING AUTHORITY	442,793	0.00088%
91904	CHATHAM COUNTY ABC BOARD	1,585,188	0.00314%
91908	GOLDSTON-GULF SANITARY DISTRICT	772,735	0.00153%
91911	TOWN OF SILER CITY	24,467,248	0.04853%
91917	SILER CITY ABC BOARD	524,026	0.00104%
91921	TOWN OF PITTSBORO	17,957,654	0.03562%
92001	CHEROKEE COUNTY	92,426,023	0.18333%
92005	NANTAHALA REGIONAL LIBRARY	2,152,543	0.00427%
92011	TOWN OF MURPHY	9,659,115	0.01916%
92017	MURPHY ABC BOARD	1,674,746	0.00332%
92021	TOWN OF ANDREWS	7,316,767	0.01451%
92101	CHOWAN COUNTY	41,251,921	0.08183%
92104	CHOWAN COUNTY ABC BOARD	423,333	0.00084%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	8,692,301	0.01724%
92111	TOWN OF EDENTON	26,323,082	0.05221%
92113	THE NEW EDENTON HOUSING AUTHORITY	785,427	0.00156%
92201	CLAY COUNTY	45,928,682	0.09110%
92214	CLAY COUNTY ABC BOARD	958,161	0.00190%
92301	CLEVELAND COUNTY	261,532,283	0.51876%
92302	CLEVELAND CO SANITARY DIST	16,339,390	0.03241%
92311	CITY OF SHELBY	112,219,515	0.22259%
92317	SHELBY ABC BOARD	1,101,380	0.00218%
92321	CITY OF KINGS MOUNTAIN	62,443,696	0.12386%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92327	KINGS MOUNTAIN ABC BOARD	341,068	0.00068%
92331	TOWN OF BOILING SPRINGS	6,631,988	0.01315%
92341	TOWN OF LAWNSDALE	465,367	0.00092%
92351	TOWN OF GROVER	976,550	0.00194%
92401	COLUMBUS COUNTY	125,068,656	0.24808%
92403	WHITEVILLE HOUSING AUTHORITY	512,662	0.00102%
92411	CITY OF WHITEVILLE	22,469,111	0.04457%
92417	WHITEVILLE ABC BOARD	937,170	0.00186%
92421	TOWN OF BRUNSWICK	436,968	0.00087%
92427	LAKE WACCAMAW ABC BOARD	100,345	0.00020%
92431	TOWN OF FAIR BLUFF	1,111,182	0.00220%
92441	TOWN OF CHADBOURN	5,050,839	0.01002%
92444	WEST COLUMBUS ABC BOARD	87,239	0.00017%
92451	TOWN OF TABOR CITY	6,377,634	0.01265%
92461	TOWN OF LAKE WACCAMAW	3,403,159	0.00675%
92501	CRAVEN COUNTY	190,684,610	0.37823%
92502	FIRST CRAVEN SANITARY DISTRICT	1,294,398	0.00257%
92504	CRAVEN COUNTY ABC BOARD	3,961,476	0.00786%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	9,239,872	0.01833%
92506	COASTAL CAROLINA REGIONAL AIRPORT	3,050,683	0.00605%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	4,677,746	0.00928%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	15,505,016	0.03076%
92511	CITY OF NEW BERN	167,628,354	0.33250%
92513	TRILLIUM HEALTH RESOURCES	197,267,503	0.39129%
92521	TOWN OF TRENT WOODS	4,374,248	0.00868%
92531	CITY OF HAVELOCK	42,528,894	0.08436%
92541	TOWN OF RIVER BEND	6,282,502	0.01246%
92551	TOWN OF VANCEBORO	2,188,556	0.00434%
92561	TOWN OF BRIDGETON	1,078,561	0.00214%
92571	TOWN OF COVE CITY	406,132	0.00081%
92601	CUMBERLAND COUNTY	677,105,730	1.34308%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	322,949	0.00064%
92604	CUMBERLAND COUNTY ABC BOARD	16,916,788	0.03356%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	3,112,374	0.00617%
92611	CITY OF FAYETTEVILLE	638,496,175	1.26649%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	11,896,015	0.02360%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	281,095,663	0.55757%
92621	TOWN OF STEDMAN	1,241,388	0.00246%
92631	TOWN OF HOPE MILLS	45,388,548	0.09003%
92641	TOWN OF WADE	487,841	0.00097%
92651	TOWN OF LINDEN	223,694	0.00044%
92661	TOWN OF SPRING LAKE	31,930,868	0.06334%
92671	TOWN OF FALCON	120,326	0.00024%
92681	TOWN OF EASTOVER	597,202	0.00118%
92701	CURRITUCK COUNTY	145,551,837	0.28871%
92704	CURRITUCK COUNTY ABC BOARD	1,987,292	0.00394%
92801	DARE COUNTY	263,848,753	0.52336%
92802	DARE COUNTY TOURISM BOARD	6,455,395	0.01280%
92804	DARE COUNTY ABC BOARD	7,558,417	0.01499%
92811	TOWN OF NAGS HEAD	48,857,171	0.09691%
92821	TOWN OF KILL DEVIL HILLS	50,425,227	0.10002%
92831	TOWN OF MANTEO	11,885,596	0.02358%
92841	TOWN OF SOUTHERN SHORES	12,991,215	0.02577%
92851	TOWN OF KITTY HAWK	22,134,387	0.04390%

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92861	TOWN OF DUCK	18,970,669	0.03763%
92901	DAVIDSON COUNTY	273,540,832	0.54258%
92911	CITY OF THOMASVILLE	97,410,015	0.19322%
92913	THOMASVILLE HOUSING AUTHORITY	1,082,589	0.00215%
92914	THOMASVILLE ABC BOARD	1,255,898	0.00249%
92917	LEXINGTON ABC BOARD	813,829	0.00161%
92921	TOWN OF DENTON	4,662,642	0.00925%
92931	CITY OF LEXINGTON	124,024,991	0.24601%
92941	TOWN OF MIDWAY	218,271	0.00043%
93001	DAVIE COUNTY	114,803,927	0.22772%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	695,441	0.00138%
93011	TOWN OF MOCKSVILLE	13,912,631	0.02760%
93021	TOWN OF BERMUDA RUN	1,682,242	0.00334%
93027	COOLEEMEE ABC BOARD	756,829	0.00150%
93031	TOWN OF COOLEEMEE	633,844	0.00126%
93101	DUPLIN COUNTY	163,222,146	0.32376%
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	840,467	0.00167%
93108	EASTPOINTE HUMAN SERVICES	121,546,969	0.24110%
93111	TOWN OF BEULAVILLE	3,101,338	0.00615%
93121	TOWN OF KENANSVILLE	2,686,400	0.00533%
93127	KENANSVILLE ABC BOARD	343,645	0.00068%
93131	TOWN OF WARSAW	10,149,159	0.02013%
93137	WARSAW ABC BOARD	241,940	0.00048%
93141	TOWN OF FAISON	1,628,191	0.00323%
93151	TOWN OF WALLACE	16,340,093	0.03241%
93157	WALLACE ABC BOARD	178,368	0.00035%
93161	TOWN OF ROSE HILL	5,572,480	0.01105%
93171	TOWN OF CALYPSO	138,544	0.00027%
93181	TOWN OF TEACHEY	556,671	0.00110%
93191	TOWN OF MAGNOLIA	1,134,419	0.00225%
93201	DURHAM COUNTY	794,686,631	1.57631%
93204	DURHAM COUNTY ABC BOARD	16,534,789	0.03280%
93209	ALLIANCE BEHAVIORAL HEALTHCARE	260,130,658	0.51598%
93211	CITY OF DURHAM	1,063,257,505	2.10903%
93212	DURHAM CONVENTION AND VISITORS BUREAU	13,885,645	0.02754%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	12,769,631	0.02533%
93301	EDGECOMBE COUNTY	117,461,889	0.23299%
93304	EDGECOMBE COUNTY ABC BOARD	1,682,888	0.00334%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	2,256,230	0.00448%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	8,284,943	0.01643%
93311	TOWN OF TARBORO	62,710,657	0.12439%
93317	TARBORO REDEVELOPMENT COMMISSION	2,437,282	0.00483%
93321	CITY OF ROCKY MOUNT	356,212,003	0.70657%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	972,324	0.00193%
93331	TOWN OF PINETOPS	6,152,180	0.01220%
93333	ROCKY MOUNT HOUSING AUTHORITY	8,496,422	0.01685%
93341	TOWN OF MACCLESFIELD	1,387,414	0.00275%
93351	TOWN OF PRINCEVILLE	889,194	0.00176%
93401	FORSYTH COUNTY	706,744,139	1.40187%
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	4,862,360	0.00964%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	25,626,236	0.05083%
93411	CITY OF WINSTON-SALEM	913,170,019	1.81132%
93413	WINSTON-SALEM HOUSING AUTHORITY	36,281,106	0.07197%
93417	TRIAD MUNICIPAL ABC BOARD	16,528,498	0.03279%

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93421	TOWN OF KERNERSVILLE	107,660,380	0.21355%
93431	TOWN OF RURAL HALL	7,023,478	0.01393%
93441	VILLAGE OF CLEMMONS	8,322,212	0.01651%
93442	CLEMMONS FIRE DEPARTMENT	7,633,957	0.01514%
93451	TOWN OF LEWISVILLE	4,015,330	0.00796%
93461	TOWN OF WALKERTOWN	818,166	0.00162%
93471	VILLAGE OF TOBACCOVILLE	581,931	0.00115%
93501	FRANKLIN COUNTY	185,542,838	0.36803%
93511	TOWN OF FRANKLINTON	4,474,565	0.00888%
93517	FRANKLINTON ABC BOARD	253,674	0.00050%
93521	TOWN OF LOUISBURG	23,386,814	0.04639%
93527	LOUISBURG ABC BOARD	646,155	0.00128%
93531	TOWN OF BUNN	1,546,243	0.00307%
93537	ABC BOARD - TOWN OF BUNN	556,634	0.00110%
93541	TOWN OF YOUNGSVILLE	4,525,299	0.00898%
93601	GASTON COUNTY	562,089,255	1.11494%
93602	TOWN OF STANLEY	9,247,948	0.01834%
93604	CRAMERTON ABC BOARD	1,012,390	0.00201%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	197,107,735	0.39097%
93610	TOWN OF MCADENVILLE	781,982	0.00155%
93611	CITY OF GASTONIA	348,715,685	0.69170%
93617	GASTONIA ABC BOARD	4,411,613	0.00875%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	520,165	0.00103%
93621	CITY OF BELMONT	51,793,281	0.10273%
93623	BELMONT HOUSING AUTHORITY	605,019	0.00120%
93631	TOWN OF CRAMERTON	11,252,722	0.02232%
93641	CITY OF CHERRYVILLE	18,775,975	0.03724%
93647	CHERRYVILLE ABC BOARD	310,020	0.00061%
93651	TOWN OF DALLAS	22,723,696	0.04507%
93661	CITY OF LOWELL	7,286,340	0.01445%
93671	BESSEMER CITY	17,113,931	0.03395%
93681	TOWN OF RANLO	6,104,134	0.01211%
93691	CITY OF MOUNT HOLLY	52,219,179	0.10358%
93701	COUNTY OF GATES	23,583,363	0.04678%
93704	GATES COUNTY ABC BOARD	135,963	0.00027%
93801	GRAHAM COUNTY	21,967,676	0.04357%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	5,658,288	0.01122%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	3,836,205	0.00761%
93821	TOWN OF ROBBINSVILLE	2,863,357	0.00568%
93901	GRANVILLE COUNTY	89,322,232	0.17718%
93904	GRANVILLE COUNTY ABC BOARD	1,667,922	0.00331%
93906	GRANVILLE COUNTY HOSPITAL	159,728,454	0.31683%
93908	GRANVILLE-VANCE HEALTH DIST	23,654,093	0.04692%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	12,990,893	0.02577%
93911	CITY OF OXFORD	32,772,403	0.06501%
93913	OXFORD HOUSING AUTHORITY	2,966,728	0.00588%
93914	TOWN OF STOVALL	361,941	0.00072%
93921	CITY OF CREEDMOOR	14,249,373	0.02826%
93931	TOWN OF BUTNER	27,455,598	0.05446%
94001	GREENE COUNTY	47,220,167	0.09366%
94002	MAURY SANITARY LAND DISTRICT	296,808	0.00059%
94004	GREENE COUNTY ABC BOARD	366,710	0.00073%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	235,676	0.00047%
94011	TOWN OF HOOKERTON	1,430,625	0.00284%

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94021	TOWN OF SNOW HILL	4,479,006	0.00888%
94031	TOWN OF WALSTONBURG	248,977	0.00049%
94101	GUILFORD COUNTY	914,375,970	1.81372%
94102	GUIL-RAND FIRE DEPARTMENT	14,574,896	0.02891%
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	19,435,125	0.03855%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	4,949,981	0.00982%
94111	CITY OF GREENSBORO	1,254,458,854	2.48829%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	8,489,046	0.01684%
94117	GREENSBORO ABC BOARD	17,861,628	0.03543%
94118	GUILFORD FIRE DISTRICT # 13 INC	8,071,918	0.01601%
94121	CITY OF HIGH POINT	570,406,781	1.13143%
94127	HIGH POINT ABC BOARD	7,716,114	0.01531%
94131	TOWN OF JAMESTOWN	10,278,904	0.02039%
94151	TOWN OF GIBSONVILLE	23,429,292	0.04647%
94157	GIBSONVILLE ABC BOARD	426,505	0.00085%
94161	TOWN OF OAK RIDGE	1,764,539	0.00350%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	2,559,701	0.00508%
94171	TOWN OF SUMMERFIELD	4,021,251	0.00798%
94172	SUMMERFIELD FIRE DISTRICT	14,282,053	0.02833%
94201	HALIFAX COUNTY	165,935,346	0.32914%
94204	HALIFAX COUNTY ABC BOARD	1,378,729	0.00273%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	924,015	0.00183%
94209	ROANOKE RAPIDS SANITARY DISTRICT	15,980,333	0.03170%
94211	TOWN OF ENFIELD	8,142,220	0.01615%
94221	CITY OF ROANOKE RAPIDS	51,989,459	0.10312%
94231	TOWN OF WELDON	10,130,406	0.02009%
94241	TOWN OF SCOTLAND NECK	6,183,442	0.01227%
94251	TOWN OF HOBGOOD	801,908	0.00159%
94261	TOWN OF LITTLETON	1,827,465	0.00362%
94301	HARNETT COUNTY	320,391,932	0.63552%
94311	CITY OF DUNN	37,487,984	0.07436%
94313	DUNN HOUSING AUTHORITY	1,092,567	0.00217%
94317	DUNN ABC BOARD	580,202	0.00115%
94321	TOWN OF LILLINGTON	14,199,146	0.02816%
94331	TOWN OF ERWIN	8,112,246	0.01609%
94341	TOWN OF COATS	4,199,548	0.00833%
94347	TOWN OF ANGIER ABC BOARD	405,834	0.00080%
94351	TOWN OF ANGIER	12,488,135	0.02477%
94401	HAYWOOD COUNTY	164,798,291	0.32689%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	1,609,459	0.00319%
94408	JUNALUSKA SANITARY DISTRICT	2,317,234	0.00460%
94411	TOWN OF WAYNESVILLE	63,625,309	0.12620%
94412	WAYNESVILLE ABC BOARD	782,757	0.00155%
94421	TOWN OF MAGGIE VALLEY	8,106,726	0.01608%
94427	MAGGIE VALLEY ABC BOARD	821,841	0.00163%
94428	MAGGIE VALLEY SANITARY DISTRICT	3,628,247	0.00720%
94431	TOWN OF CANTON	19,568,949	0.03882%
94437	CANTON ABC BOARD	823,842	0.00163%
94501	COUNTY OF HENDERSON	295,626,311	0.58639%
94511	CITY OF HENDERSONVILLE	98,556,615	0.19549%
94517	HENDERSONVILLE ABC BOARD	1,823,021	0.00362%
94521	TOWN OF LAUREL PARK	8,004,039	0.01588%
94527	LAUREL PARK ABC BOARD	333,903	0.00066%
94531	THE VILLAGE OF FLAT ROCK	704,842	0.00140%

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94532	BLUE RIDGE FIRE DEPARTMENT	5,184,354	0.01028%
94541	TOWN OF FLETCHER	14,227,644	0.02822%
94547	FLETCHER ABC BOARD	507,997	0.00101%
94551	TOWN OF MILLS RIVER	2,480,058	0.00492%
94601	HERTFORD COUNTY	54,005,189	0.10712%
94604	HERTFORD COUNTY ABC BOARD	1,398,058	0.00277%
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	9,589,002	0.01902%
94611	TOWN OF AHOSKIE	17,718,646	0.03515%
94621	TOWN OF MURFREESBORO	5,270,725	0.01045%
94631	TOWN OF WINTON	2,259,512	0.00448%
94641	TOWN OF COFIELD	183,014	0.00036%
94701	HOKE COUNTY	120,966,897	0.23994%
94704	HOKE COUNTY ABC BOARD	821,057	0.00163%
94711	TOWN OF RAEFORD	16,936,658	0.03359%
94801	HYDE COUNTY	34,141,752	0.06772%
94804	HYDE COUNTY ABC BOARD	167,743	0.00033%
94812	OCRACOCKE SANITARY DISTRICT	1,617,429	0.00321%
94901	IREDELL COUNTY	359,124,554	0.71234%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	341,294	0.00068%
94911	CITY OF STATESVILLE	150,464,522	0.29845%
94917	STATESVILLE ABC BOARD	1,559,829	0.00309%
94921	CITY OF MOORESVILLE	197,984,988	0.39271%
94923	MOORESVILLE HOUSING AUTHORITY	1,466,008	0.00291%
94927	MOORESVILLE ABC BOARD	1,393,604	0.00276%
94931	TOWN OF TROUTMAN	10,259,724	0.02035%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	27,346,105	0.05424%
95001	JACKSON COUNTY	115,970,151	0.23003%
95002	TUCKASEEGEE WATER AUTHORITY	9,374,484	0.01859%
95005	FONTANA REGIONAL LIBRARY	10,744,283	0.02131%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	5,991,129	0.01188%
95009	VAYA HEALTH	203,061,111	0.40278%
95011	TOWN OF SYLVA	9,459,877	0.01876%
95017	JACKSON COUNTY ABC BOARD	2,292,731	0.00455%
95101	JOHNSTON COUNTY	429,078,555	0.85110%
95103	BENSON HOUSING AUTHORITY	2,239,756	0.00444%
95104	JOHNSTON COUNTY ABC BOARD	4,958,083	0.00983%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	3,319,925	0.00659%
95106	TOWN OF ARCHER LODGE	703,227	0.00139%
95110	JOHNSTON HEALTH CENTER	181,367,186	0.35975%
95111	TOWN OF SMITHFIELD	56,410,687	0.11189%
95113	SMITHFIELD HOUSING AUTHORITY	2,264,992	0.00449%
95121	TOWN OF SELMA	26,246,611	0.05206%
95122	TOWN OF MICRO	332,627	0.00066%
95123	SELMA HOUSING AUTHORITY	2,727,376	0.00541%
95131	TOWN OF CLAYTON	88,633,551	0.17581%
95141	TOWN OF BENSON	16,332,532	0.03240%
95151	TOWN OF FOUR OAKS	5,843,493	0.01159%
95161	TOWN OF PINE LEVEL	3,489,340	0.00692%
95171	TOWN OF KENLY	4,465,316	0.00886%
95181	TOWN OF PRINCETON	3,929,064	0.00779%
95191	TOWN OF WILSON'S MILLS	2,148,808	0.00426%
95201	JONES COUNTY	35,419,538	0.07026%
95204	JONES COUNTY ABC BOARD	535,015	0.00106%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	84,841	0.00017%

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95211	TOWN OF POLLOCKSVILLE	278,133	0.00055%
95221	TOWN OF MAYSVILLE	2,873,353	0.00570%
95301	LEE COUNTY	117,778,818	0.23362%
95311	CITY OF SANFORD	132,606,792	0.26303%
95317	SANFORD ABC BOARD	2,180,244	0.00432%
95321	TOWN OF BROADWAY	2,619,287	0.00520%
95401	LENOIR COUNTY	145,152,633	0.28792%
95404	LENOIR COUNTY ABC BOARD	2,521,617	0.00500%
95405	NEUSE REGIONAL LIBRARY	887,719	0.00176%
95411	CITY OF KINSTON	109,127,744	0.21646%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	13,552,430	0.02688%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,584,805	0.00711%
95421	TOWN OF PINK HILL	1,933,393	0.00383%
95431	TOWN OF LAGRANGE	7,374,057	0.01463%
95501	LINCOLN COUNTY	246,533,261	0.48901%
95504	LINCOLN COUNTY ABC BOARD	441,246	0.00088%
95511	CITY OF LINCOLNTON	48,067,016	0.09534%
95513	LINCOLNTON HOUSING AUTHORITY	2,287,320	0.00454%
95517	TOWN OF LINCOLNTON ABC BOARD	949,814	0.00188%
95601	MACON COUNTY	132,346,431	0.26252%
95611	TOWN OF FRANKLIN	19,379,006	0.03844%
95617	HIGHLANDS ABC BOARD	800,813	0.00159%
95621	TOWN OF HIGHLANDS	24,714,751	0.04902%
95701	MADISON COUNTY	65,758,413	0.13044%
95711	TOWN OF MARS HILL	7,232,398	0.01435%
95721	TOWN OF MARSHALL	3,417,466	0.00678%
95733	HOT SPRINGS HOUSING AUTHORITY	782,300	0.00155%
95801	MARTIN COUNTY	49,407,993	0.09800%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	274,617	0.00054%
95804	MARTIN COUNTY ABC BOARD	1,091,488	0.00217%
95811	TOWN OF WILLIAMSTON	26,582,335	0.05273%
95813	WILLIAMSTON HOUSING AUTHORITY	2,557,989	0.00507%
95831	TOWN OF HAMILTON	908,871	0.00180%
95841	TOWN OF JAMESVILLE	1,008,726	0.00200%
95851	TOWN OF ROBERSONVILLE	7,073,226	0.01403%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,576,768	0.00313%
95901	MCDOWELL COUNTY	96,581,834	0.19158%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,080,044	0.00611%
95911	TOWN OF MARION	28,112,869	0.05576%
95917	MARION ABC BOARD	1,032,776	0.00205%
95921	TOWN OF OLD FORT	2,508,474	0.00498%
96001	MECKLENBURG COUNTY	2,210,191,741	4.38404%
96003	CHARLOTTE HOUSING AUTHORITY	81,632,936	0.16192%
96004	MECKLENBURG COUNTY ABC BOARD	45,587,000	0.09042%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	131,948,429	0.26173%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	311,986,944	0.61884%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	19,387,290	0.03846%
96011	CITY OF CHARLOTTE	3,152,156,236	6.25266%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	127,562,687	0.25303%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,269,912	0.00450%
96021	TOWN OF PINEVILLE	37,187,748	0.07376%
96031	TOWN OF MINT HILL	42,938,805	0.08517%
96041	TOWN OF HUNTERSVILLE	85,725,682	0.17004%
96051	TOWN OF CORNELIUS	52,533,287	0.10420%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96061	TOWN OF STALLINGS	15,910,719	0.03156%
96071	TOWN OF MATTHEWS	59,243,254	0.11751%
96081	TOWN OF DAVIDSON	27,687,357	0.05492%
96101	MITCHELL COUNTY	40,199,811	0.07974%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	655,167	0.00130%
96111	TOWN OF SPRUCE PINE	7,413,306	0.01470%
96121	TOWN OF BAKERSVILLE	1,091,788	0.00217%
96201	MONTGOMERY COUNTY	55,717,766	0.11052%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	716,697	0.00142%
96211	TOWN OF STAR	1,418,211	0.00281%
96221	TOWN OF TROY	11,498,437	0.02281%
96231	TOWN OF BISCOE	6,320,404	0.01254%
96241	TOWN OF CANDOR	2,738,528	0.00543%
96251	TOWN OF MOUNT GILEAD	5,094,683	0.01011%
96301	MOORE COUNTY	222,822,194	0.44198%
96302	TOWN OF TAYLORTOWN	1,183,967	0.00235%
96304	MOORE COUNTY ABC BOARD	2,395,604	0.00475%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,071,049	0.00411%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,528,590	0.00502%
96311	TOWN OF SOUTHERN PINES	67,194,296	0.13328%
96312	TOWN OF CAMERON	307,576	0.00061%
96318	SANDHILLS CENTER	111,410,728	0.22099%
96321	TOWN OF VASS	1,879,653	0.00373%
96331	TOWN OF ABERDEEN	35,399,521	0.07022%
96341	TOWN OF ROBBINS	4,608,279	0.00914%
96351	VILLAGE OF PINEHURST	52,711,809	0.10456%
96361	TOWN OF PINEBLUFF	2,489,880	0.00494%
96371	VILLAGE OF WHISPERING PINES	7,157,391	0.01420%
96381	FOXFIRE VILLAGE	1,776,122	0.00352%
96391	TOWN OF CARTHAGE	10,761,304	0.02135%
96401	NASH COUNTY	225,681,834	0.44765%
96404	NASH COUNTY ABC BOARD	5,031,356	0.00998%
96405	BRASWELL MEMORIAL LIBRARY	6,664,391	0.01322%
96411	TOWN OF SPRING HOPE	3,626,900	0.00719%
96421	TOWN OF NASHVILLE	21,615,693	0.04288%
96431	TOWN OF MIDDLESEX	1,542,656	0.00306%
96441	TOWN OF WHITAKERS	1,410,743	0.00280%
96451	TOWN OF BAILEY	941,769	0.00187%
96461	TOWN OF SHARPSBURG	7,751,404	0.01538%
96501	NEW HANOVER COUNTY	732,524,019	1.45300%
96502	NEW HANOVER AIRPORT AUTHORITY	20,461,503	0.04059%
96503	WILMINGTON HOUSING AUTHORITY	14,398,699	0.02856%
96504	NEW HANOVER COUNTY ABC BOARD	20,618,507	0.04090%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	111,800,192	0.22176%
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	374,079	0.00074%
96511	TOWN OF WRIGHTSVILLE BEACH	31,043,874	0.06158%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	8,015,558	0.01590%
96521	TOWN OF CAROLINA BEACH	48,759,173	0.09672%
96531	CITY OF WILMINGTON	439,534,371	0.87184%
96541	TOWN OF KURE BEACH	18,037,611	0.03578%
96601	NORTHAMPTON COUNTY	87,634,497	0.17383%
96604	NORTHAMPTON COUNTY ABC BOARD	282,498	0.00056%
96611	TOWN OF RICH SQUARE	1,215,389	0.00241%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,745,713	0.00545%

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96621	TOWN OF WOODLAND	966,235	0.00192%
96631	TOWN OF GARYSBURG	1,190,328	0.00236%
96641	TOWN OF CONWAY	1,619,976	0.00321%
96651	TOWN OF GASTON	977,938	0.00194%
96661	TOWN OF JACKSON	957,998	0.00190%
96671	TOWN OF SEVERN	702,512	0.00139%
96681	TOWN OF SEABOARD	1,039,750	0.00206%
96701	ONslow COUNTY	433,561,996	0.85999%
96704	ONslow COUNTY ABC BOARD	8,847,965	0.01755%
96708	ONslow WATER & SEWER AUTHORITY	44,657,561	0.08858%
96711	CITY OF JACKSONVILLE	196,655,065	0.39008%
96721	TOWN OF SWANSBORO	10,984,542	0.02179%
96731	TOWN OF HOLLY RIDGE	8,578,845	0.01702%
96733	HOLLY RIDGE HOUSING AUTHORITY	595,731	0.00118%
96741	TOWN OF RICHLANDS	4,984,494	0.00989%
96751	TOWN OF NORTH TOPSAIL BEACH	14,076,437	0.02792%
96801	ORANGE COUNTY	384,425,462	0.76253%
96804	ORANGE COUNTY ABC BOARD	12,877,506	0.02554%
96808	ORANGE WATER AND SEWER AUTHORITY	63,382,904	0.12572%
96811	TOWN OF CHAPEL HILL	308,784,571	0.61249%
96821	TOWN OF CARRBORO	58,128,049	0.11530%
96831	TOWN OF HILLSBOROUGH	46,948,516	0.09313%
96901	PAMLICO COUNTY	45,921,419	0.09109%
96911	TOWN OF BAYBORO	115,419	0.00023%
96912	TOWN OF ORIENTAL	3,431,938	0.00681%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,627,136	0.00323%
97001	PASQUOTANK COUNTY	67,409,539	0.13371%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	24,486,996	0.04857%
97004	PASQUOTANK COUNTY ABC BOARD	427,246	0.00085%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,385,104	0.00275%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	13,943,523	0.02766%
97011	ELIZABETH CITY	97,939,984	0.19427%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	1,545,722	0.00307%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	1,102,925	0.00219%
97015	PASQUOTANK-CAMDEN LIBRARY	2,608,905	0.00517%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	374,636	0.00074%
97101	PENDER COUNTY	125,051,703	0.24805%
97104	PENDER COUNTY ABC BOARD	2,829,549	0.00561%
97111	TOWN OF BURGAW	14,006,318	0.02778%
97121	TOWN OF TOPSAIL BEACH	6,541,491	0.01298%
97131	TOWN OF SURF CITY	30,628,124	0.06075%
97201	PERQUIMANS COUNTY	25,822,296	0.05122%
97211	TOWN OF HERTFORD	7,346,493	0.01457%
97213	HERTFORD HOUSING AUTHORITY	2,298,969	0.00456%
97217	TOWN OF HERTFORD ABC BOARD	245,987	0.00049%
97221	TOWN OF WINFALL	201,510	0.00040%
97301	PERSON COUNTY	124,101,023	0.24616%
97304	PERSON COUNTY ABC BOARD	773,439	0.00153%
97311	CITY OF ROXBORO	44,578,559	0.08842%
97401	PITT COUNTY	360,161,329	0.71440%
97402	PITT-GREENVILLE CONVENTION AND VISTORS	2,440,004	0.00484%
97404	PITT COUNTY ABC BOARD	10,244,579	0.02032%
97405	SHEPPARD MEMORIAL LIBRARY	5,826,874	0.01156%
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,169,507	0.00430%

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97411	CITY OF GREENVILLE	314,509,558	0.62385%
97412	GREENVILLE UTILITIES COMMISSION	233,141,199	0.46245%
97413	GREENVILLE HOUSING AUTHORITY	13,609,841	0.02700%
97421	TOWN OF FARMVILLE	22,557,327	0.04474%
97423	FARMVILLE HOUSING AUTHORITY	1,980,060	0.00393%
97431	TOWN OF GRIFTON	5,219,469	0.01035%
97441	TOWN OF BETHEL	2,667,499	0.00529%
97451	TOWN OF WINTERVILLE	31,952,449	0.06338%
97461	TOWN OF AYDEN	26,732,195	0.05302%
97471	TOWN OF GRIMESLAND	838,365	0.00166%
97481	VILLAGE OF SIMPSON	636,976	0.00126%
97501	POLK COUNTY	54,288,381	0.10768%
97511	TOWN OF TRYON	9,120,986	0.01809%
97521	TOWN OF COLUMBUS	6,371,811	0.01264%
97527	COLUMBUS ABC BOARD	71,965	0.00014%
97531	CITY OF SALUDA	2,661,696	0.00528%
97601	RANDOLPH COUNTY	264,510,445	0.52467%
97607	ASHEBORO ABC BOARD	1,125,694	0.00223%
97611	CITY OF ASHEBORO	119,083,530	0.23621%
97613	ASHEBORO HOUSING AUTHORITY	5,821,455	0.01155%
97621	CITY OF RANDLEMAN	22,509,128	0.04465%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,212,238	0.00240%
97627	CITY OF RANDLEMAN ABC BOARD	479,456	0.00095%
97631	TOWN OF LIBERTY	10,541,800	0.02091%
97637	LIBERTY ABC BOARD	186,341	0.00037%
97641	TOWN OF RAMSEUR	2,591,906	0.00514%
97651	CITY OF ARCHDALE	26,180,241	0.05193%
97661	CITY OF TRINITY	2,216,343	0.00440%
97701	RICHMOND COUNTY	129,009,572	0.25590%
97705	SANDHILL REGIONAL LIBRARY	2,296,152	0.00455%
97711	CITY OF ROCKINGHAM	45,998,133	0.09124%
97713	ROCKINGHAM HOUSING AUTHORITY	2,546,343	0.00505%
97717	HAMLET ABC BOARD	267,883	0.00053%
97721	CITY OF HAMLET	29,781,619	0.05907%
97727	CITY OF ROCKINGHAM ABC BOARD	1,037,126	0.00206%
97731	TOWN OF ELLERBE	1,673,708	0.00332%
97801	COUNTY OF ROBESON	331,232,024	0.65702%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	8,487,567	0.01684%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,118,880	0.00817%
97805	ROBESON COUNTY PUBLIC LIBRARY	4,167,596	0.00827%
97811	CITY OF LUMBERTON	122,721,539	0.24343%
97817	LUMBERTON ABC BOARD	916,272	0.00182%
97818	LUMBERTON AIRPORT COMMISSION	1,022,665	0.00203%
97821	TOWN OF FAIRMONT	5,398,334	0.01071%
97823	FAIRMONT HOUSING AUTHORITY	866,629	0.00172%
97831	TOWN OF ST PAULS	7,664,678	0.01520%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	467,537	0.00093%
97840	TOWN OF MAXTON	6,854,306	0.01360%
97841	TOWN OF PARKTON	606,919	0.00120%
97847	MAXTON ABC BOARD	100,381	0.00020%
97851	TOWN OF PEMBROKE	13,989,387	0.02775%
97853	PEMBROKE HOUSING AUTHORITY	4,581,744	0.00909%
97861	TOWN OF ROWLAND	2,165,886	0.00430%
97871	TOWN OF RED SPRINGS	15,669,201	0.03108%

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97877	RED SPRINGS ABC BOARD	89,048	0.00018%
97901	ROCKINGHAM COUNTY	212,515,464	0.42154%
97911	CITY OF REIDSVILLE	64,703,004	0.12834%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,710,382	0.00339%
97917	REIDSVILLE ABC BOARD	992,282	0.00197%
97921	TOWN OF MAYODAN	11,443,989	0.02270%
97931	TOWN OF STONEVILLE	3,405,499	0.00676%
97941	TOWN OF MADISON	10,162,430	0.02016%
97947	MADISON ABC BOARD	739,789	0.00147%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,075,920	0.00213%
97951	CITY OF EDEN	59,621,768	0.11826%
97957	EDEN ABC BOARD	866,554	0.00172%
98001	ROWAN COUNTY	270,874,030	0.53729%
98002	ROWAN CONVENTION & VISITORS BUREAU	325,600	0.00065%
98003	ROWAN COUNTY HOUSING AUTHORITY	3,881,583	0.00770%
98004	ROWAN COUNTY ABC BOARD	5,995,361	0.01189%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	390,672	0.00077%
98011	CITY OF SALISBURY	166,099,263	0.32947%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	6,776,807	0.01344%
98021	TOWN OF EAST SPENCER	1,822,086	0.00361%
98023	EAST SPENCER HOUSING AUTHORITY	947,766	0.00188%
98031	TOWN OF SPENCER	8,655,163	0.01717%
98041	TOWN OF CHINA GROVE	11,302,007	0.02242%
98051	TOWN OF LANDIS	13,607,244	0.02699%
98061	TOWN OF GRANITE QUARRY	6,764,553	0.01342%
98071	TOWN OF ROCKWELL	1,803,986	0.00358%
98081	TOWN OF FAITH	867,330	0.00172%
98091	TOWN OF CLEVELAND	2,600,878	0.00516%
98101	RUTHERFORD COUNTY	133,587,794	0.26498%
98102	BROAD RIVER WATER AUTHORITY	7,543,142	0.01496%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	24,424,148	0.04845%
98107	FOREST CITY ABC BOARD 168	507,940	0.00101%
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	7,213,356	0.01431%
98111	TOWN OF FOREST CITY	51,458,499	0.10207%
98113	FOREST CITY HOUSING AUTHORITY	1,965,211	0.00390%
98121	TOWN OF SPINDALE	11,299,335	0.02241%
98131	TOWN OF LAKE LURE	11,580,582	0.02297%
98141	TOWN OF RUTHERFORDTON	15,207,066	0.03016%
98147	TOWN OF RUTHERFORDTON ABC BRD	579,309	0.00115%
98161	TOWN OF ELLENBORO	336,106	0.00067%
98201	SAMPSON COUNTY	159,938,482	0.31725%
98205	J C HOLIDAY MEMORIAL LIBRARY	1,818,653	0.00361%
98211	CITY OF CLINTON	43,088,497	0.08547%
98218	CLINTON ABC BOARD	783,630	0.00155%
98221	TOWN OF SALEMBURG	931,343	0.00185%
98231	TOWN OF NEWTON GROVE	1,564,191	0.00310%
98237	ROSEBORO ABC BOARD	281,428	0.00056%
98241	TOWN OF GARLAND	615,384	0.00122%
98251	TOWN OF TURKEY	138,262	0.00027%
98261	TOWN OF ROSEBORO	1,669,543	0.00331%
98271	TOWN OF AUTRYVILLE	265,927	0.00053%
98301	SCOTLAND COUNTY	88,173,557	0.17490%
98304	SCOTLAND COUNTY ABC BOARD	973,734	0.00193%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	1,131,198	0.00224%

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98311	CITY OF LAURINBURG	55,114,127	0.10932%
98313	LAURINBURG HOUSING AUTHORITY	12,218,632	0.02424%
98321	TOWN OF WAGRAM	967,999	0.00192%
98331	TOWN OF GIBSON	470,416	0.00093%
98401	STANLY COUNTY	137,921,587	0.27358%
98404	LOCUST ABC BOARD	761,650	0.00151%
98411	CITY OF ALBEMARLE	97,438,337	0.19327%
98414	VILLAGE OF MISENHEIMER	2,096,159	0.00416%
98417	ALBEMARLE ABC BOARD	1,086,019	0.00215%
98421	TOWN OF NORWOOD	5,343,425	0.01060%
98427	NORWOOD ABC BOARD	172,740	0.00034%
98431	CITY OF LOCUST	9,887,757	0.01961%
98441	TOWN OF OAKBORO	5,496,645	0.01090%
98451	TOWN OF BADIN	2,461,694	0.00488%
98471	TOWN OF NEW LONDON	305,512	0.00061%
98481	TOWN OF STANFIELD	3,628,669	0.00720%
98501	STOKES COUNTY	81,866,855	0.16239%
98511	TOWN OF WALNUT COVE	2,018,930	0.00400%
98517	WALNUT COVE ABC BOARD	117,471	0.00023%
98521	CITY OF KING	32,656,889	0.06478%
98601	SURRY COUNTY	175,268,755	0.34766%
98604	YADKIN VALLEY ABC BOARD	651,676	0.00129%
98607	PILOT MOUNTAIN ABC BOARD	347,370	0.00069%
98608	YADKIN VALLEY SEWER AUTHORITY	2,174,178	0.00431%
98611	TOWN OF PILOT MOUNTAIN	5,764,393	0.01143%
98621	TOWN OF DOBSON	6,910,852	0.01371%
98627	DOBSON ABC BOARD	420,810	0.00083%
98631	CITY OF MOUNT AIRY	51,614,037	0.10238%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	956,707	0.00190%
98641	TOWN OF ELKIN	14,660,721	0.02908%
98701	SWAIN COUNTY	54,798,226	0.10870%
98711	TOWN OF BRYSON CITY	8,407,503	0.01668%
98717	BRYSON CITY ABC BOARD	987,013	0.00196%
98801	TRANSYLVANIA COUNTY	107,861,644	0.21395%
98811	CITY OF BREVARD	31,922,543	0.06332%
98817	BREVARD ABC BOARD	1,209,412	0.00240%
98901	TYRRELL COUNTY	15,271,266	0.03029%
98904	TYRRELL COUNTY ABC BOARD	199,711	0.00040%
98911	TOWN OF COLUMBIA	1,459,449	0.00289%
99001	UNION COUNTY	414,539,515	0.82226%
99011	CITY OF MONROE	194,927,815	0.38665%
99013	CITY OF MONROE HOUSING AUTHORITY	2,464,237	0.00489%
99014	INDIAN TRAIL ABC BOARD	731,031	0.00145%
99017	MONROE ABC BOARD	2,297,187	0.00456%
99021	TOWN OF MARSHVILLE	6,653,299	0.01320%
99022	TOWN OF MINERAL SPRINGS	498,736	0.00099%
99031	TOWN OF WINGATE	6,893,241	0.01367%
99041	TOWN OF WAXHAW	33,476,598	0.06640%
99047	WAXHAW ABC BOARD	787,778	0.00156%
99051	TOWN OF INDIAN TRAIL	17,812,627	0.03533%
99061	TOWN OF UNIONVILLE	376,174	0.00075%
99071	TOWN OF WEDDINGTON	1,149,429	0.00228%
99081	VILLAGE OF MARVIN	737,834	0.00146%
99091	VILLAGE OF WESLEY CHAPEL	177,998	0.00035%

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99101	VANCE COUNTY	110,839,060	0.21986%
99104	VANCE COUNTY ABC BOARD	1,712,124	0.00340%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	6,018,189	0.01194%
99110	KERR AREA TRANSPORTATION AUTHORITY	8,820,681	0.01750%
99111	CITY OF HENDERSON	65,876,186	0.13067%
99201	WAKE COUNTY	1,725,082,707	3.42180%
99202	TOWN OF HOLLY SPRINGS	136,174,914	0.27011%
99203	TOWN OF ROLESVILLE	15,005,319	0.02976%
99204	WAKE COUNTY ABC BOARD	46,641,267	0.09252%
99206	TOWN OF MORRISVILLE	87,606,633	0.17377%
99207	WAKE COUNTY HOUSING AUTHORITY	7,053,581	0.01399%
99208	BAYLEAF FIRE DEPARTMENT	11,876,134	0.02356%
99210	ELECTRICITIES OF NORTH CAROLINA	83,753,787	0.16613%
99211	CITY OF RALEIGH	1,948,667,555	3.86529%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	3,637,934	0.00722%
99213	CITY OF RALEIGH HOUSING AUTHORITY	38,577,513	0.07652%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	167,763,850	0.33277%
99221	TOWN OF CARY	639,686,007	1.26885%
99222	CENTENNIAL AUTHORITY	1,877,499	0.00372%
99231	TOWN OF WENDELL	18,313,390	0.03633%
99241	TOWN OF ZEBULON	27,666,346	0.05488%
99251	TOWN OF GARNER	80,336,683	0.15935%
99252	GARNER FIRE DEPT	33,896,908	0.06724%
99261	TOWN OF FUQUAY-VARINA	105,751,069	0.20976%
99271	TOWN OF APEX	213,817,807	0.42412%
99281	TOWN OF WAKE FOREST	119,835,063	0.23770%
99291	TOWN OF KNIGHTDALE	41,524,483	0.08237%
99301	WARREN COUNTY	86,910,618	0.17239%
99304	WARREN COUNTY ABC BOARD	427,391	0.00085%
99311	TOWN OF NORLINA	3,058,248	0.00607%
99321	TOWN OF WARRENTON	4,384,063	0.00870%
99401	WASHINGTON COUNTY	42,324,305	0.08395%
99404	WASHINGTON COUNTY ABC BOARD	457,931	0.00091%
99405	PETTIGREW REGIONAL LIBRARY	2,633,329	0.00522%
99411	TOWN OF PLYMOUTH	8,689,959	0.01724%
99413	PLYMOUTH HOUSING AUTHORITY	1,000,541	0.00198%
99421	TOWN OF ROPER	627,156	0.00124%
99431	TOWN OF CRESWELL	1,110,880	0.00220%
99501	WATAUGA COUNTY	83,481,760	0.16559%
99502	REGION D COUNCIL OF GOVERNMENTS	7,913,048	0.01570%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,096,037	0.00217%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,319,553	0.00262%
99511	TOWN OF BOONE	67,899,291	0.13468%
99521	TOWN OF BLOWING ROCK	25,040,518	0.04967%
99527	BLOWING ROCK ABC BOARD	582,265	0.00115%
99531	TOWN OF SEVEN DEVILS	4,479,047	0.00888%
99601	WAYNE COUNTY	300,549,995	0.59616%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,064,206	0.00608%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	8,847,846	0.01755%
99604	WAYNE COUNTY ABC BOARD	5,143,445	0.01020%
99609	SOUTHERN WAYNE SANITARY DISTRICT	1,015,658	0.00201%
99610	EASTERN WAYNE SANITARY DISTRICT	9,437,319	0.01872%
99611	CITY OF GOLDSBORO	165,835,906	0.32894%
99613	HOUSING AUTHORITY OF GOLDSBORO	17,999,892	0.03570%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2018

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99621	TOWN OF MOUNT OLIVE	18,853,095	0.03740%
99623	MOUNT OLIVE HOUSING AUTHORITY	1,755,901	0.00348%
99631	TOWN OF FREMONT	5,597,214	0.01110%
99651	TOWN OF PIKEVILLE	2,875,676	0.00570%
99661	VILLAGE OF WALNUT CREEK	1,310,456	0.00260%
99701	WILKES COUNTY	149,523,299	0.29659%
99705	APPALACHIAN REGIONAL LIBRARY	8,240,793	0.01635%
99711	TOWN OF NORTH WILKESBORO	22,492,796	0.04462%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,096,750	0.00218%
99721	TOWN OF WILKESBORO	29,675,456	0.05886%
99727	WILKESBORO ABC BOARD	1,115,651	0.00221%
99801	WILSON COUNTY	250,607,553	0.49709%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	598,994	0.00119%
99804	WILSON COUNTY ABC BOARD	4,083,890	0.00810%
99811	CITY OF WILSON	326,348,538	0.64733%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	993,754	0.00197%
99818	CITY OF WILSON CEMETERY COMMISSION	1,683,668	0.00334%
99821	TOWN OF STANTONSBURG	4,683,003	0.00929%
99831	TOWN OF BLACK CREEK	2,503,281	0.00497%
99841	TOWN OF LUCAMA	1,625,390	0.00322%
99851	TOWN OF ELM CITY	1,180,787	0.00234%
99901	YADKIN COUNTY	79,116,860	0.15693%
99911	TOWN OF YADKINVILLE	12,046,967	0.02390%
99921	TOWN OF JONESVILLE	6,612,909	0.01312%
99931	TOWN OF EAST BEND	763,973	0.00152%
99941	TOWN OF BOONVILLE	3,742,268	0.00742%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	26,570,771	0.05270%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	46,390,479	0.09202%
Total		<u>\$ 50,414,484,761</u>	<u>100.00000%</u>

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



SCHEDULE 2

SCHEDULE OF

PENSION AMOUNTS

BY EMPLOYER

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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	\$ 868,277	\$ 133,955	\$ 119,188	\$ 230,407	\$ -	\$ 483,550	
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	364,866	56,290	50,085	96,821	10,295	213,491	
72593	TOWN OF SEAGROVE	14,234	2,196	1,954	3,777	2,261	10,188	
72657	TOWN OF SPARTA	92,996	14,347	12,765	24,677	-	51,789	
90001	YANCEY COUNTY	2,042,586	315,123	280,386	542,024	7,657	1,145,190	
90002	YANCEY SOIL AND WATER CONSERVATION	22,537	3,477	3,094	5,981	1,636	14,188	
90011	TOWN OF BURNSVILLE	454,541	70,125	62,395	120,618	-	253,138	
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	841,470	129,819	115,509	223,294	14,687	483,309	
90096	ALBEMARLE REGIONAL HEALTH SERVICES	2,176,149	335,728	298,720	577,466	43,181	1,255,095	
90098	TOE RIVER HEALTH DISTRICT	747,525	115,325	102,613	198,364	19,294	435,596	
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	1,632,171	251,805	224,048	433,115	65,504	974,472	
90101	ALAMANCE COUNTY	15,355,933	2,369,056	2,107,912	4,074,872	152,067	8,703,907	
90111	CITY OF BURLINGTON	12,020,182	1,854,429	1,650,013	3,189,692	18,312	6,712,446	
90114	CITY OF MEBANE	2,546,709	392,897	349,588	675,798	1,231,689	2,649,972	
90117	ALAMANCE MUNICIPAL ABC BOARD	322,639	49,775	44,288	85,616	40,224	219,903	
90121	CITY OF GRAHAM	2,514,920	387,992	345,223	667,363	-	1,400,578	
90131	TOWN OF ELON	1,134,691	175,056	155,759	301,103	-	631,918	
90141	TOWN OF HAW RIVER	350,395	54,058	48,099	92,981	5,965	201,103	
90151	VILLAGE OF ALAMANCE	23,012	3,550	3,159	6,106	-	12,815	
90161	TOWN OF GREEN LEVEL	104,383	16,104	14,329	27,699	4,975	63,107	
90201	ALEXANDER COUNTY	2,777,064	428,435	381,209	736,925	2,854	1,549,423	
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	472,333	72,870	64,837	125,339	4,091	267,137	
90205	ALEXANDER COUNTY PUBLIC LIBRARY	77,101	11,895	10,583	20,460	2,535	45,473	
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	995,197	153,535	136,611	264,087	-	554,233	
90211	TOWN OF TAYLORSVILLE	363,680	56,107	49,922	96,507	7,134	209,670	
90301	ALLEGHANY COUNTY	1,675,822	258,540	230,041	444,699	1,945	935,225	
90305	NORTHWESTERN REGIONAL LIBRARY	353,716	54,570	48,554	93,863	12,323	209,310	
90307	TOWN OF SPARTA ABC BOARD	15,657	2,416	2,149	4,155	447	9,167	
90401	ANSON COUNTY	2,985,118	460,533	409,768	792,135	17,301	1,679,737	
90411	TOWN OF WADESBORO	832,929	128,501	114,336	221,027	-	463,864	
90413	WADESBORO HOUSING AUTHORITY	82,320	12,700	11,300	21,845	4,037	49,882	
90417	WADESBORO ABC BOARD	28,231	4,355	3,875	7,491	4,872	20,593	
90421	TOWN OF LILESVILLE	49,582	7,649	6,806	13,157	-	27,612	
90431	TOWN OF POLKTON	106,993	16,506	14,687	28,392	4,577	64,162	
90441	TOWN OF PEACHLAND	17,793	2,745	2,443	4,721	827	10,736	
90451	TOWN OF ANSONVILLE	48,633	7,503	6,676	12,905	3,881	30,965	
90461	TOWN OF MORVEN	13,285	2,050	1,823	3,525	1,470	8,868	
90501	ASHE COUNTY	3,244,178	500,500	445,329	860,880	26,910	1,833,619	
90507	WEST JEFFERSON ABC BOARD	15,183	2,342	2,084	4,029	13,580	22,035	
90511	TOWN OF JEFFERSON	195,718	30,195	26,866	51,936	16,195	125,192	
90521	TOWN OF WEST JEFFERSON	303,897	46,884	41,717	80,643	-	169,244	
90601	AVERY COUNTY	2,700,674	416,650	370,722	716,655	5,621	1,509,648	
90602	AVERY COUNTY FIRE COMMISSION	149,695	23,094	20,549	39,723	34,569	117,935	
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	92,996	14,347	12,765	24,677	14,565	66,354	
90611	TOWN OF BANNER ELK	332,365	51,276	45,624	88,197	-	185,097	
90617	HIGH COUNTRY ABC BOARD	64,528	9,955	8,857	17,123	5,515	41,450	
90621	TOWN OF NEWLAND	155,863	24,046	21,396	41,360	-	86,802	
90631	TOWN OF BEECH MOUNTAIN	880,613	135,858	120,882	233,681	12,101	502,522	
90641	TOWN OF ELK PARK	30,840	4,758	4,233	8,184	250	17,425	
90651	TOWN OF SUGAR MOUNTAIN	252,417	38,942	34,650	66,982	100,554	241,128	
90701	COUNTY OF BEAUFORT	6,245,902	963,594	857,376	1,657,421	84,751	3,563,142	
90704	BEAUFORT COUNTY ABC BOARD	80,897	12,480	11,105	21,467	17,851	62,903	
90705	B H M REGIONAL LIBRARY	85,404	13,176	11,723	22,663	12,180	59,742	
90709	MIDEAST COMMISSION	399,265	61,597	54,807	105,950	39,802	261,436	
90711	CITY OF WASHINGTON	3,834,891	591,633	526,416	1,017,632	-	2,135,681	
90721	TOWN OF AURORA	66,900	10,321	9,183	17,753	792	38,049	
90731	TOWN OF BELHAVEN	353,953	54,607	48,587	93,926	-	197,120	
90741	TOWN OF WASHINGTON PARK	36,060	5,563	4,950	9,569	5,141	25,223	
90751	TOWN OF CHOCOWINITY	188,601	29,097	25,890	50,047	3,763	108,797	
90801	BERTIE COUNTY	3,174,194	489,703	435,722	842,308	86,295	1,854,028	
90804	BERTIE COUNTY ABC BOARD	14,234	2,196	1,954	3,777	574	8,501	
90805	ALBEMARLE REGIONAL LIBRARY	157,998	24,375	21,688	41,927	29,750	117,740	
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	240,081	37,039	32,956	63,708	3,985	137,688	
90811	TOWN OF AULANDER	85,879	13,249	11,789	22,789	-	47,827	
90812	TOWN OF WINDSOR	533,540	82,313	73,239	141,581	8,319	305,452	
90813	TOWN OF COLERAIN	11,862	1,830	1,628	3,148	-	6,606	
90861	TOWN OF LEWISTON WOODVILLE	18,504	2,855	2,540	4,910	6,531	16,836	
90901	BLADEN COUNTY	5,086,301	784,695	698,198	1,349,708	13,390	2,845,991	
90911	TOWN OF ELIZABETHTOWN	957,714	147,753	131,466	254,140	5,104	538,463	
90917	ELIZABETHTOWN ABC BOARD	27,994	4,319	3,843	7,428	910	16,500	
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	26,807	4,136	3,680	7,114	-	14,930	
90921	TOWN OF WHITE LAKE	303,423	46,811	41,651	80,517	22,540	191,519	
90931	TOWN OF CLARKTON	90,386	13,944	12,407	23,985	1,061	51,397	
90941	TOWN OF BLADENBORO	194,532	30,012	26,704	51,621	8,606	116,943	
91001	BRUNSWICK COUNTY	15,744,522	2,429,006	2,161,254	4,177,988	-	8,768,248	
91002	TOWN OF LELAND	2,239,728	345,537	307,448	594,337	166,396	1,413,718	
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	1,270,152	195,954	174,354	337,049	10,600	717,957	
91004	BRUNSWICK COUNTY ABC BOARD	86,828	13,395	11,919	23,041	15,071	63,426	

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	
\$ 4,495	\$ -	\$ 53,689	\$ 58,184	\$ 241,184	\$ (22,825)	\$ 218,359	
1,889	-	2,396	4,285	101,350	5,014	106,364	
74	-	590	664	3,954	605	4,559	
481	-	6,011	6,492	25,832	356	26,188	
10,574	-	10,725	21,299	567,376	1,195	568,571	
117	-	-	117	6,260	737	6,997	
2,353	-	27,708	30,061	126,259	(9,526)	116,733	
4,356	-	40,510	44,866	233,738	(38,987)	194,751	
11,265	-	175,620	186,885	604,476	(19,105)	585,371	
3,870	-	58,299	62,169	207,642	(47,420)	160,222	
8,449	-	31,571	40,020	453,373	6,742	460,115	
79,494	-	140,729	220,223	4,265,466	32,971	4,298,437	
62,225	-	49,468	111,693	3,338,884	(51,615)	3,287,269	
13,184	-	-	13,184	707,408	502,556	1,209,964	
1,670	-	-	1,670	89,620	21,821	111,441	
13,019	-	126,217	139,236	698,577	(43,331)	655,246	
5,874	-	36,391	42,265	315,187	(18,431)	296,756	
1,814	-	9,422	11,236	97,330	(1,562)	95,768	
119	-	2,941	3,060	6,392	(1,416)	4,976	
540	-	347	887	28,995	2,254	31,249	
14,376	-	52,999	67,375	771,394	18,200	789,594	
2,445	-	29,936	32,381	131,202	(17,176)	114,026	
399	-	1,911	2,310	21,417	484	21,901	
5,152	-	23,372	28,524	276,439	(212)	276,227	
1,883	-	9,218	11,101	101,021	(4,342)	96,679	
8,675	-	11,529	20,204	465,499	(7,033)	458,466	
1,831	-	-	1,831	98,253	10,409	108,662	
81	-	32	113	4,349	151	4,500	
15,453	-	18,146	33,599	829,186	21,476	850,662	
4,312	-	35,756	40,068	231,365	(18,400)	212,965	
426	-	687	1,113	22,866	3,839	26,705	
146	-	-	146	7,842	1,871	9,713	
257	-	4,614	4,871	13,773	(2,235)	11,538	
554	-	2,267	2,821	29,720	3,281	33,001	
92	-	58	150	4,942	771	5,713	
252	-	623	875	13,509	1,281	14,790	
69	-	4,983	5,052	3,690	(968)	2,722	
16,794	-	5,948	22,742	901,146	25,526	926,672	
79	-	-	79	4,217	5,652	9,869	
1,013	-	-	1,013	54,365	8,520	62,885	
1,573	-	24,197	25,770	84,414	(10,337)	74,077	
13,981	-	38,880	52,861	750,175	1,751	751,926	
775	-	-	775	41,581	16,640	58,221	
481	-	-	481	25,832	6,805	32,637	
1,721	-	20,888	22,609	92,322	(5,234)	87,088	
334	-	-	334	17,924	4,552	22,476	
807	-	15,822	16,629	43,295	(6,033)	37,262	
4,559	-	18,351	22,910	244,611	(4,506)	240,105	
160	-	254	414	8,567	(102)	8,465	
1,307	-	-	1,307	70,115	36,979	107,094	
32,333	-	109,908	142,241	1,734,944	11,083	1,746,027	
419	-	-	419	22,471	7,847	30,318	
442	-	7,440	7,882	23,723	4,327	28,050	
2,067	-	28,001	30,068	110,905	346	111,251	
19,852	-	152,515	172,367	1,065,230	(83,743)	981,487	
346	-	3,624	3,970	18,583	1,108	19,691	
1,832	-	24,103	25,935	98,319	(10,239)	88,080	
187	-	155	342	10,016	1,246	11,262	
976	-	810	1,786	52,388	3,994	56,382	
16,432	-	50,464	66,896	881,706	52,732	934,438	
74	-	215	289	3,954	834	4,788	
818	-	-	818	43,888	13,705	57,593	
1,243	-	1,338	2,581	66,688	662	67,350	
445	-	9,224	9,669	23,855	(2,702)	21,153	
2,762	-	11,401	14,163	148,203	1,945	150,148	
61	-	1,028	1,089	3,295	(607)	2,688	
96	-	-	96	5,140	1,362	6,502	
26,330	-	28,266	54,596	1,412,838	(7,333)	1,405,505	
4,958	-	27,769	32,727	266,027	(22,253)	243,774	
145	-	1,772	1,917	7,776	(363)	7,413	
139	-	2,292	2,431	7,446	(1,290)	6,156	
1,571	-	4,483	6,054	84,283	4,862	89,145	
468	-	13,836	14,304	25,107	(2,235)	22,872	
1,007	-	10,455	11,462	54,036	(3,109)	50,927	
81,505	-	332,799	414,304	4,373,406	(87,933)	4,285,473	
11,594	-	27,902	39,496	622,136	25,830	647,966	
6,575	-	38,265	44,840	352,814	2,232	355,046	
449	-	-	449	24,118	6,104	30,222	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	2,529,154	390,188	347,177	671,140	7,631	1,416,136	
91007	CALABASH ABC BOARD	20,165	3,111	2,768	5,351	4,888	16,118	
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	329,993	50,910	45,298	87,567	36,233	220,008	
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	37,720	5,819	5,178	10,009	5,304	26,310	
91010	TOWN OF CALABASH	139,256	21,484	19,115	36,953	2,787	80,339	
91011	CITY OF SOUTHPORT	866,142	133,625	118,896	229,841	27,536	509,898	
91012	CITY OF NORTHWEST	33,687	5,197	4,624	8,939	3,786	22,546	
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	47,210	7,283	6,481	12,528	39,132	65,424	
91014	TOWN OF HOLDEN BEACH	479,213	73,931	65,782	127,165	986	267,864	
91015	CAPE FEAR REGIONAL JETPORT	46,023	7,100	6,317	12,213	20,258	45,888	
91017	CITY OF SOUTHPORT ABC BOARD	55,750	8,601	7,653	14,794	6,947	37,995	
91020	TOWN OF BELVILLE	69,272	10,687	9,509	18,382	6,791	45,369	
91021	TOWN OF OAK ISLAND	2,087,898	322,113	286,606	554,048	16,435	1,179,202	
91024	TOWN OF CAROLINA SHORES	222,526	34,330	30,546	59,050	29,168	153,094	
91026	TOWN OF NAVASSA	108,179	16,689	14,849	28,706	42,442	102,686	
91027	OAK ISLAND ABC BOARD	39,618	6,112	5,439	10,513	16,743	38,807	
91032	TOWN OF ST JAMES	38,906	6,002	5,341	10,324	16,497	38,164	
91041	TOWN OF SUNSET BEACH	1,037,425	160,050	142,408	275,293	-	577,751	
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	631,755	97,465	86,722	167,643	20,600	372,430	
91047	TOWN OF SUNSET BEACH ABC BOARD	29,417	4,538	4,038	7,806	22,020	38,402	
91051	TOWN OF CASWELL BEACH	161,319	24,888	22,144	42,808	1,891	91,731	
91057	SHALLOTTE ABC BOARD	32,501	5,014	4,461	8,625	6,313	24,413	
91061	TOWN OF OCEAN ISLE BEACH	867,565	133,845	119,091	230,218	13,475	496,629	
91067	OCEAN ISLE BEACH ABC BOARD	40,093	6,185	5,503	10,639	2,715	25,042	
91071	CITY OF BOILING SPRING LAKES	558,449	86,155	76,659	148,191	-	311,005	
91077	BOILING SPRING LAKES ABC BOARD	7,354	1,135	1,009	1,952	1,928	6,024	
91081	TOWN OF SHALLOTTE	922,129	142,263	126,581	244,698	20,151	533,693	
91091	VILLAGE OF BALD HEAD ISLAND	1,193,762	184,169	163,868	316,778	-	664,815	
91101	BUNCOMBE COUNTY	32,284,728	4,980,766	4,431,733	8,567,121	153,266	18,132,886	
91102	LAND-OF-SKY REGIONAL COUNCIL	771,248	118,985	105,870	204,660	24,895	454,410	
91104	WOODFIN ABC COMMISSION	16,606	2,562	2,279	4,407	4,377	13,625	
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	139,968	21,594	19,214	37,142	7,995	85,945	
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	2,851,318	439,891	391,401	756,630	64,196	1,652,118	
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	237,324	36,600	32,565	62,953	7,411	139,529	
91111	TOWN OF BILTMORE FOREST	557,500	86,009	76,528	147,939	19,329	329,805	
91119	WESTERN HIGHLAND AREA AUTHORITY	-	-	-	-	-	-	
91120	WEST BUNCOMBE FIRE DEPARTMENT	300,813	46,408	41,293	79,824	-	167,255	
91121	CITY OF ASHEVILLE	24,417,330	3,767,014	3,351,774	6,479,417	-	13,598,205	
91127	ASHEVILLE ABC BOARD	673,033	103,833	92,387	178,597	49,510	424,327	
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	1,211,318	186,878	166,278	321,437	9,519	684,112	
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	1,158,177	178,679	158,983	307,336	-	644,998	
91141	TOWN OF WEAVERVILLE	1,327,563	204,811	182,235	352,284	-	739,330	
91147	WEAVERVILLE ABC BOARD	68,086	10,504	9,346	18,067	5,905	43,822	
91151	TOWN OF BLACK MOUNTAIN	1,484,849	229,077	203,826	394,022	3,112	830,037	
91154	BLACK MOUNTAIN ABC BOARD	57,173	8,821	7,848	15,172	4,369	36,210	
91161	TOWN OF MONTREAT	189,076	29,170	25,954	50,173	2,466	107,763	
91171	TOWN OF WOODFIN	564,380	87,070	77,473	149,765	24,306	338,614	
91201	BURKE COUNTY	5,358,409	826,675	735,550	1,421,915	15,312	2,999,452	
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	464,505	71,662	63,762	123,262	19,480	278,166	
91203	BURKE COUNTY HEALTH DEPARTMENT	545,639	84,179	74,900	144,791	39,994	343,864	
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	2,150,765	331,812	295,237	570,730	45,439	1,243,218	
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	31,315	4,831	4,299	8,310	529	17,969	
91211	TOWN OF VALDESE	1,073,722	165,650	147,390	284,924	3,586	601,550	
91213	VALDESE HOUSING AUTHORITY	58,597	9,040	8,043	15,549	-	32,632	
91214	TOWN OF RUTHERFORD COLLEGE	72,356	11,163	9,932	19,201	530	40,826	
91217	MORGANTON ABC BOARD	41,990	6,478	5,764	11,143	6,480	29,865	
91221	TOWN OF DREXEL	292,510	45,127	40,153	77,621	981	163,882	
91231	CITY OF MORGANTON	4,395,238	678,081	603,336	1,166,327	-	2,447,744	
91233	MORGANTON HOUSING AUTHORITY	126,920	19,581	17,422	33,680	5,224	75,907	
91241	TOWN OF GLEN ALPINE	102,248	15,774	14,035	27,133	11,777	68,719	
91251	TOWN OF HILDEBRAN	69,984	10,797	9,607	18,571	9,082	48,057	
91261	TOWN OF CONNELLY SPRINGS	25,147	3,880	3,452	6,673	939	14,944	
91301	CABARRUS COUNTY	18,459,668	2,847,888	2,533,963	4,898,483	12,950	10,293,284	
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	1,291,503	199,248	177,285	342,715	12,855	732,103	
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	4,352,536	671,493	597,473	1,154,995	204,148	2,628,109	
91308	CABARRUS COUNTY TOURISM AUTHORITY	406,857	62,768	55,849	107,964	117	226,698	
91311	CITY OF CONCORD	18,314,243	2,825,453	2,514,000	4,859,893	35,298	10,234,644	
91317	CONCORD ABC BOARD	238,183	36,746	32,696	63,205	13,218	145,865	
91321	TOWN OF MOUNT PLEASANT	108,890	16,799	14,947	28,895	34,886	95,527	
91327	MOUNT PLEASANT ABC BOARD	18,267	2,818	2,507	4,847	526	10,698	
91331	CITY OF KANNAPOLIS	7,117,026	1,097,988	976,956	1,888,584	-	3,963,528	
91341	TOWN OF MIDLAND	57,885	8,930	7,946	15,360	5,509	37,745	
91401	CALDWELL COUNTY	8,419,916	1,298,993	1,155,804	2,234,321	4,118	4,693,236	
91411	TOWN OF GRANITE FALLS	912,877	140,835	125,311	242,242	20,796	529,184	
91417	GRANITE FALLS ABC BOARD	19,928	3,074	2,735	5,288	1,077	12,174	
91421	TOWN OF SAWMILLS	171,520	26,462	23,545	45,515	7,066	102,588	
91423	LENOIR HOUSING AUTHORITY	115,770	17,861	15,892	30,721	8,202	72,676	
91431	TOWN OF HUDSON	385,031	59,401	52,853	102,172	24,735	239,161	

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	
13,093	-	29,301	42,394	702,531	(205)	702,326	
104	-	-	104	5,601	2,173	7,774	
1,708	-	-	1,708	91,663	21,688	113,351	
195	-	1,101	1,296	10,478	660	11,138	
721	-	6,905	7,626	38,682	3,034	41,716	
4,484	-	1,497	5,981	240,591	15,734	256,325	
174	-	3,306	3,480	9,357	(1,418)	7,939	
244	-	-	244	13,114	13,739	26,853	
2,481	-	19,420	21,901	133,113	(9,738)	123,375	
238	-	-	238	12,784	5,064	17,848	
289	-	-	289	15,486	4,203	19,689	
359	-	170	529	19,242	2,303	21,545	
10,809	-	34,261	45,070	579,962	(44,308)	535,654	
1,152	-	-	1,152	61,812	14,801	76,613	
560	-	-	560	30,049	17,241	47,290	
205	-	-	205	11,005	8,336	19,341	
201	-	-	201	10,807	8,433	19,240	
5,370	-	74,844	80,214	288,169	(40,195)	247,974	
3,270	-	4,544	7,814	175,485	3,567	179,052	
152	-	-	152	8,171	9,821	17,992	
835	-	5,967	6,802	44,810	(1,282)	43,528	
168	-	-	168	9,028	2,864	11,892	
4,491	-	35,188	39,679	240,986	(19,918)	221,068	
208	-	305	513	11,137	1,543	12,680	
2,891	-	17,112	20,003	155,122	2,083	157,205	
38	-	-	38	2,043	728	2,771	
4,774	-	-	4,774	256,143	(8,184)	247,959	
6,180	-	63,597	69,777	331,595	(37,735)	293,860	
167,130	-	611,807	778,937	8,967,832	97,540	9,065,372	
3,993	-	16,541	20,534	214,232	(8,634)	205,598	
86	-	-	86	4,613	1,311	5,924	
725	-	3,010	3,735	38,879	4,395	43,274	
14,761	-	-	14,761	792,020	40,803	832,823	
1,228	-	235	1,463	65,897	2,068	67,965	
2,886	-	-	2,886	154,859	11,947	166,806	
-	-	-	-	-	(321,091)	(321,091)	
1,557	-	20,743	22,300	83,558	(14,819)	68,739	
126,402	-	408,831	535,233	6,782,480	(342,903)	6,439,577	
3,484	-	-	3,484	186,951	31,849	218,800	
6,271	-	11,235	17,506	336,472	(3,424)	333,048	
5,996	-	212,777	218,773	321,711	(81,735)	239,976	
6,872	-	65,730	72,602	368,761	(43,880)	324,881	
352	-	-	352	18,913	4,757	23,670	
7,687	-	68,725	76,412	412,451	(24,854)	387,597	
296	-	2,182	2,478	15,881	2,411	18,292	
979	-	9,902	10,881	52,520	(1,236)	51,284	
2,922	-	36,666	39,588	156,770	(15,275)	141,495	
27,739	-	131,332	159,071	1,488,422	(15,775)	1,472,647	
2,405	-	-	2,405	129,027	13,312	142,339	
2,825	-	-	2,825	151,564	19,261	170,825	
11,134	-	736	11,870	597,425	22,732	620,157	
162	-	522	684	8,698	3,299	11,997	
5,558	-	16,402	21,960	298,251	(2,389)	295,862	
303	-	10,895	11,198	16,277	(4,124)	12,153	
375	-	4,250	4,625	20,099	(694)	19,405	
217	-	3,242	3,459	11,664	3,494	15,158	
1,514	-	13,939	15,453	81,251	(1,021)	80,230	
22,753	-	112,717	135,470	1,220,879	(37,802)	1,183,077	
657	-	6,405	7,062	35,255	2,697	37,952	
529	-	1,842	2,371	28,402	394	28,796	
362	-	2,515	2,877	19,440	3,588	23,028	
130	-	-	130	6,985	848	7,833	
95,561	-	224,172	319,733	5,127,601	(118,489)	5,009,112	
6,686	-	55,205	61,891	358,745	5,826	364,571	
22,532	-	5,325	27,857	1,209,018	96,839	1,305,857	
2,106	-	22,928	25,034	113,014	(5,660)	107,354	
94,808	-	364,413	459,221	5,087,206	(205,799)	4,881,407	
1,233	-	602	1,835	66,161	3,844	70,005	
564	-	1,694	2,258	30,247	8,780	39,027	
95	-	1,045	1,140	5,074	(349)	4,725	
36,843	-	309,037	345,880	1,976,919	(211,269)	1,765,650	
300	-	1,144	1,444	16,079	1,311	17,390	
43,588	-	191,268	234,856	2,338,827	(44,473)	2,294,354	
4,726	-	-	4,726	253,573	8,126	261,699	
103	-	-	103	5,535	1,921	7,456	
888	-	1,453	2,341	47,644	1,546	49,190	
599	-	6,851	7,450	32,158	1,514	33,672	
1,993	-	1,035	3,028	106,951	6,979	113,930	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91441	TOWN OF HARRISBURG	2,246,133	346,525	308,327	596,037	35,215	1,286,104
91451	CITY OF LENOIR	3,518,658	542,845	483,007	933,716	-	1,959,568
91457	CITY OF LENOIR ABC BOARD	52,429	8,089	7,197	13,913	34,989	64,188
91461	TOWN OF CAJAH'S MOUNTAIN	22,774	3,514	3,126	6,043	951	13,634
91501	CAMDEN COUNTY	1,102,190	170,042	151,298	292,479	7,231	621,050
91504	CAMDEN COUNTY ABC BOARD	23,249	3,587	3,191	6,169	4,807	17,754
91601	CARTERET COUNTY	6,559,051	1,011,906	900,363	1,740,519	84,439	3,737,227
91604	CARTERET COUNTY ABC BOARD	201,649	31,110	27,680	53,510	22,196	134,496
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	377,440	58,230	51,811	100,158	1,169	211,368
91611	TOWN OF MOREHEAD CITY	3,497,781	539,625	480,141	928,176	2,046	1,949,988
91621	TOWN OF NEWPORT	635,788	98,087	87,275	168,714	5,973	360,049
91631	TOWN OF BEAUFORT	1,306,923	201,627	179,401	346,807	-	727,835
91633	BEAUFORT HOUSING AUTHORITY	44,126	6,808	6,058	11,709	1,031	25,606
91641	TOWN OF PINE KNOLL SHORES	629,145	97,062	86,363	166,951	-	350,376
91651	TOWN OF EMERALD ISLE	1,122,118	173,116	154,033	297,767	25,871	650,787
91661	TOWN OF INDIAN BEACH	433,190	66,831	59,464	114,952	-	241,247
91671	TOWN OF CAPE CARTERET	268,549	41,431	36,864	71,263	10,756	160,314
91681	TOWN OF ATLANTIC BEACH	1,102,190	170,042	151,298	292,479	312,404	926,223
91691	TOWN OF CEDAR POINT	53,615	8,272	7,360	14,227	1,115	30,974
91701	CASWELL COUNTY	2,929,605	451,968	402,148	777,404	70,220	1,701,740
91704	CASWELL COUNTY ABC BOARD	41,042	6,332	5,634	10,891	560	23,417
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	525,237	81,032	72,099	139,377	37,061	329,569
91719	TOWN OF YANCEYVILLE	134,749	20,789	18,497	35,757	2,513	77,556
91801	CATAWBA COUNTY	18,891,671	2,914,536	2,593,265	5,013,120	-	10,520,921
91804	CATAWBA COUNTY ABC BOARD	350,395	54,068	48,099	92,981	68,194	263,332
91811	CITY OF HICKORY	10,536,520	1,625,535	1,446,350	2,795,986	-	5,867,871
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	127,158	19,617	17,455	33,743	9,789	80,604
91813	HICKORY PUBLIC HOUSING AUTHORITY	192,871	29,755	26,476	51,181	5,758	113,170
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	935,414	144,312	128,404	248,223	524,689	1,045,628
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	722,853	111,519	99,226	191,817	26,641	429,203
91821	CITY OF CLAREMONT	396,418	61,158	54,416	105,194	487	221,255
91831	TOWN OF MAIDEN	895,322	138,127	122,901	237,584	17,106	515,718
91841	THE TOWN OF LONGVIEW	628,196	96,916	86,233	166,699	5,951	355,799
91851	TOWN OF CONOVER	1,732,759	267,323	237,856	459,807	4,093	969,079
91861	TOWN OF BROOKFORD	27,994	4,319	3,843	7,428	1,009	16,599
91871	CITY OF NEWTON	3,135,999	483,810	430,480	832,173	16,903	1,763,366
91881	TOWN OF CATAWBA	19,216	2,965	2,638	5,099	917	11,619
91901	CHATHAM COUNTY	8,759,161	1,351,330	1,202,373	2,324,343	32,174	4,910,220
91903	CHATHAM COUNTY HOUSING AUTHORITY	20,877	3,221	2,866	5,540	3,278	14,905
91904	CHATHAM COUNTY ABC BOARD	74,492	11,492	10,225	19,767	6,870	48,354
91908	GOLDSTON-GULF SANITARY DISTRICT	36,297	5,600	4,983	9,632	106	20,321
91911	TOWN OF SILER CITY	1,151,298	177,618	158,038	305,510	25,824	666,990
91917	SILER CITY ABC BOARD	24,672	3,806	3,387	6,547	521	14,261
91921	TOWN OF PITTSBORO	845,028	130,368	115,997	224,238	-	470,603
92001	CHEROKEE COUNTY	4,349,215	670,980	597,017	1,154,114	30,924	2,453,035
92005	NANTAHALA REGIONAL LIBRARY	101,299	15,628	13,906	26,881	4,118	60,533
92011	TOWN OF MURPHY	454,541	70,125	62,395	120,618	7,900	261,038
92017	MURPHY ABC BOARD	78,762	12,151	10,811	20,900	1,396	45,258
92021	TOWN OF ANDREWS	344,227	53,106	47,253	91,345	20,876	212,580
92101	CHOWAN COUNTY	1,941,287	299,495	266,481	515,143	575	1,081,694
92104	CHOWAN COUNTY ABC BOARD	19,928	3,074	2,735	5,288	2,394	13,491
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	408,992	63,098	56,142	108,531	547	228,318
92111	TOWN OF EDENTON	1,238,600	191,087	170,023	328,677	4,892	694,679
92113	THE NEW EDENTON HOUSING AUTHORITY	37,009	5,710	5,080	9,821	14,622	35,233
92201	CLAY COUNTY	2,161,204	333,422	296,669	573,500	13,246	1,216,837
92214	CLAY COUNTY ABC BOARD	45,074	6,954	6,187	11,961	14,011	39,113
92301	CLEVELAND COUNTY	12,306,761	1,898,641	1,689,353	3,265,739	65,564	6,919,297
92302	CLEVELAND CO SANITARY DIST	768,876	118,619	105,543	204,030	6,461	434,653
92311	CITY OF SHELBY	5,280,596	814,670	724,869	1,401,266	6,268	2,947,073
92317	SHELBY ABC BOARD	51,717	7,979	7,099	13,724	13,785	42,587
92321	CITY OF KINGS MOUNTAIN	2,938,383	453,323	403,353	779,733	50,947	1,687,356
92327	KINGS MOUNTAIN ABC BOARD	16,132	2,489	2,215	4,281	5,548	14,533
92331	TOWN OF BOILING SPRINGS	311,963	48,128	42,823	82,783	427	174,161
92341	TOWN OF LAWNDALE	21,826	3,367	2,996	5,792	297	12,452
92351	TOWN OF GROVER	46,023	7,100	6,317	12,213	3,336	28,966
92401	COLUMBUS COUNTY	5,885,306	907,963	807,877	1,561,733	14,194	3,291,767
92403	WHITEVILLE HOUSING AUTHORITY	24,198	3,733	3,321	6,421	1,611	15,086
92411	CITY OF WHITEVILLE	1,057,353	163,124	145,143	280,581	165	589,013
92414	TOWN OF BOLTON	-	-	-	-	-	-
92417	WHITEVILLE ABC BOARD	44,126	6,808	6,058	11,709	-	24,575
92421	TOWN OF BRUNSWICK	20,639	3,184	2,833	5,477	6,193	17,687
92427	LAKE WACCAMAW ABC BOARD	4,745	732	651	1,259	2,874	5,516
92431	TOWN OF FAIR BLUFF	52,192	8,052	7,164	13,850	12,947	42,013
92441	TOWN OF CHADBOURN	237,709	36,673	32,630	63,079	15,338	147,720
92444	WEST COLUMBUS ABC BOARD	4,033	622	553	1,070	3,193	5,438
92451	TOWN OF TABOR CITY	300,101	46,298	41,195	79,635	28,275	195,403
92461	TOWN OF LAKE WACCAMAW	160,133	24,705	21,982	42,493	14,437	103,617
92501	CRAVEN COUNTY	8,972,909	1,384,307	1,231,713	2,381,064	177,147	5,174,231

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	
11,628	-	145,358	156,986	623,916	(63,164)	560,752	
18,215	-	115,272	133,487	977,389	(84,871)	892,518	
271	-	-	271	14,563	14,690	29,253	
118	-	1,594	1,712	6,326	664	6,990	
5,706	-	20,696	26,402	306,159	11,595	317,754	
120	-	-	120	6,458	3,045	9,503	
33,955	-	30,275	64,230	1,821,929	76,277	1,898,206	
1,044	-	-	1,044	56,013	9,895	65,908	
1,954	-	30,984	32,938	104,843	(16,992)	87,851	
18,107	-	121,302	139,409	971,590	(18,398)	953,192	
3,291	-	10,529	13,820	176,605	(5,908)	170,697	
6,766	-	39,359	46,125	363,028	(17,688)	345,340	
228	-	5,120	5,348	12,257	(2,305)	9,952	
3,257	-	74,135	77,392	174,760	(37,016)	137,744	
5,809	-	18,310	24,119	311,694	(5,917)	305,777	
2,243	-	36,351	38,594	120,328	(17,338)	102,990	
1,390	-	898	2,288	74,596	7,037	81,633	
5,706	-	-	5,706	306,159	122,769	428,928	
278	-	1,387	1,665	14,893	30	14,923	
15,166	-	39,266	54,432	813,766	8,978	822,744	
212	-	-	212	11,400	666	12,066	
2,719	-	1,775	4,494	145,897	3,534	149,431	
698	-	2,058	2,756	37,430	186	37,616	
97,797	-	291,905	389,702	5,247,600	(120,864)	5,126,736	
1,814	-	-	1,814	97,330	32,579	129,909	
54,545	-	497,047	551,592	2,926,763	(241,160)	2,685,603	
658	-	2,033	2,691	35,321	5,503	40,824	
998	-	10,114	11,112	53,575	(606)	52,969	
4,842	-	-	4,842	259,833	209,067	468,900	
3,742	-	4,590	8,332	200,789	10,326	211,115	
2,052	-	9,930	11,982	110,114	(745)	109,369	
4,635	-	9,431	14,066	248,696	3,967	252,663	
3,252	-	4,615	7,867	174,496	(8,503)	165,993	
8,970	-	35,449	44,419	481,314	(15,851)	465,463	
145	-	5,115	5,260	7,776	(408)	7,368	
16,234	-	71,958	88,192	871,096	(36,895)	834,201	
99	-	2,944	3,043	5,338	(5,564)	(226)	
45,344	-	47,401	92,745	2,433,060	44,660	2,477,720	
108	-	-	108	5,799	(1,932)	3,867	
386	-	434	820	20,692	4,213	24,905	
188	-	4,660	4,848	10,082	(814)	9,268	
5,960	-	1,556	7,516	319,800	4,709	324,509	
128	-	233	361	6,853	175	7,028	
4,374	-	26,775	31,149	234,726	(10,664)	224,062	
22,515	-	112,538	135,053	1,208,095	(45,166)	1,162,929	
524	-	1,571	2,095	28,138	1,018	29,156	
2,353	-	5,785	8,138	126,259	8,269	134,528	
408	-	361	769	21,878	(415)	21,463	
1,782	-	23,774	25,556	95,617	(3,302)	92,315	
10,050	-	80,217	90,267	539,238	(19,299)	519,939	
103	-	-	103	5,535	2,056	7,591	
2,117	-	19,072	21,189	113,607	(8,757)	104,850	
6,412	-	8,630	15,042	344,050	2,737	346,787	
192	-	1,633	1,825	10,280	8,352	18,632	
11,188	-	32,516	43,704	600,324	12,990	613,314	
233	-	-	233	12,520	3,503	16,023	
63,709	-	24,051	87,760	3,418,488	16,356	3,434,844	
3,980	-	18,923	22,903	213,573	(8,101)	205,472	
27,336	-	77,605	104,941	1,466,808	(51,715)	1,415,093	
268	-	-	268	14,366	7,302	21,668	
15,211	-	15,403	30,614	816,204	30,637	846,841	
84	-	-	84	4,481	2,080	6,561	
1,615	-	9,509	11,124	86,655	(1,856)	84,799	
113	-	2,308	2,421	6,063	(1,214)	4,849	
238	-	2,532	2,770	12,784	(213)	12,571	
30,467	-	55,822	86,289	1,634,780	5,281	1,640,061	
125	-	851	976	6,722	220	6,942	
5,474	-	72,580	78,054	293,704	(29,467)	264,237	
-	-	3,269	3,269	-	(2,443)	(2,443)	
228	-	3,682	3,910	12,257	(1,356)	10,901	
107	-	746	853	5,733	1,925	7,658	
25	-	-	25	1,318	1,269	2,587	
270	-	3,712	3,982	14,497	3,732	18,229	
1,231	-	8,352	9,583	66,029	(3,122)	62,907	
21	-	-	21	1,120	1,642	2,762	
1,554	-	-	1,554	83,360	15,181	98,541	
829	-	2,116	2,945	44,481	2,527	47,008	
46,450	-	4,069	50,519	2,492,434	67,545	2,559,979	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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	
92502	FIRST CRAVEN SANITARY DISTRICT	60,969	9,406	8,369	16,179	3,432	37,386	
92504	CRAVEN COUNTY ABC BOARD	186,466	28,767	25,596	49,481	24,679	128,523	
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	434,850	67,087	59,692	115,392	59,838	302,009	
92506	COASTAL CAROLINA REGIONAL AIRPORT	143,527	22,143	19,702	38,086	23,804	103,735	
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	220,153	33,964	30,220	58,420	7,696	130,300	
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	729,732	112,580	100,171	193,643	7,720	414,114	
92511	CITY OF NEW BERN	7,888,037	1,216,937	1,082,793	2,093,181	11,784	4,404,695	
92513	TRILLIUM HEALTH RESOURCES	9,282,737	1,432,106	1,274,244	2,463,280	996,926	6,166,556	
92521	TOWN OF TRENT WOODS	205,919	31,768	28,267	54,643	1,428	116,106	
92531	CITY OF HAVELOCK	2,001,308	308,754	274,720	531,070	-	1,114,544	
92541	TOWN OF RIVER BEND	295,594	45,603	40,576	78,439	2,741	167,359	
92551	TOWN OF VANCEBORO	102,960	15,884	14,134	27,322	3,097	60,437	
92561	TOWN OF BRIDGETON	50,768	7,832	6,969	13,472	2,739	31,012	
92571	TOWN OF COVE CITY	19,216	2,965	2,638	5,099	7,660	18,362	
92601	CUMBERLAND COUNTY	31,862,451	4,915,619	4,373,767	8,455,065	12,367	17,756,818	
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	15,183	2,342	2,084	4,029	-	8,455	
92604	CUMBERLAND COUNTY ABC BOARD	796,158	122,828	109,289	211,270	48,811	492,198	
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	146,374	22,582	20,093	38,842	9,704	91,221	
92608	CUMBERLAND MEMORIAL AUDITORIUM COMMISSION	-	-	-	-	-	-	
92611	CITY OF FAYETTEVILLE	30,045,474	4,635,303	4,124,350	7,972,909	-	16,732,562	
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	559,873	86,375	76,854	148,569	42,032	353,830	
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	13,227,467	2,040,684	1,815,737	3,510,059	4,152,143	11,518,623	
92621	TOWN OF STEDMAN	58,360	9,004	8,011	15,486	393	32,894	
92631	TOWN OF HOPE MILLS	2,135,820	329,506	293,184	566,764	-	1,189,454	
92641	TOWN OF WADE	23,012	3,550	3,159	6,106	2,866	15,681	
92651	TOWN OF LINDEN	10,438	1,610	1,433	2,770	3,690	9,503	
92661	TOWN OF SPRING LAKE	1,502,641	231,822	206,268	398,743	441,125	1,277,958	
92671	TOWN OF FALCON	5,694	878	781	1,511	7,284	10,454	
92681	TOWN OF EASTOVER	27,994	4,319	3,843	7,428	13,847	29,437	
92701	CURRITUCK COUNTY	6,849,189	1,056,667	940,190	1,817,510	35,473	3,849,840	
92704	CURRITUCK COUNTY ABC BOARD	93,470	14,420	12,831	24,803	703	52,757	
92801	DARE COUNTY	12,415,889	1,915,477	1,704,333	3,294,698	237,901	7,152,409	
92802	DARE COUNTY TOURISM BOARD	303,660	46,847	41,684	80,580	-	169,111	
92804	DARE COUNTY ABC BOARD	355,614	54,863	48,615	94,366	9,289	207,333	
92811	TOWN OF NAGS HEAD	2,299,037	354,687	315,589	610,076	-	1,280,352	
92821	TOWN OF KILL DEVIL HILLS	2,372,816	366,069	325,717	629,654	28,694	1,350,134	
92831	TOWN OF MANTEO	559,398	86,302	76,789	148,443	36,641	348,175	
92841	TOWN OF SOUTHERN SHORES	611,353	94,317	83,921	162,229	-	340,467	
92851	TOWN OF KITTY HAWK	1,041,458	160,672	142,961	276,363	-	579,996	
92861	TOWN OF DUCK	892,712	137,724	122,543	236,891	-	497,158	
92901	DAVIDSON COUNTY	12,871,853	1,985,821	1,766,922	3,415,693	22,983	7,191,419	
92911	CITY OF THOMASVILLE	4,583,839	707,177	629,224	1,216,374	39,110	2,591,885	
92913	THOMASVILLE HOUSING AUTHORITY	51,005	7,869	7,001	13,535	88,672	117,077	
92914	THOMASVILLE ABC BOARD	59,071	9,113	8,109	15,675	12,880	45,777	
92917	LEXINGTON ABC BOARD	38,195	5,893	5,243	10,135	14,400	35,671	
92921	TOWN OF DENTON	219,442	33,855	30,123	58,231	24,651	146,860	
92931	CITY OF LEXINGTON	5,836,199	900,387	801,137	1,548,702	28,206	3,278,432	
92941	TOWN OF MIDWAY	10,201	1,574	1,400	2,707	3,011	8,692	
93001	DAVIE COUNTY	5,402,297	833,446	741,575	1,433,561	14,691	3,023,273	
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	32,738	5,051	4,494	8,687	-	18,232	
93011	TOWN OF MOCKSVILLE	654,766	101,015	89,880	173,750	51,648	416,293	
93021	TOWN OF BERMUDA RUN	79,236	12,224	10,877	21,026	1,795	45,922	
93027	COOLEEMEE ABC BOARD	35,585	5,490	4,885	9,443	796	20,614	
93031	TOWN OF COOLEEMEE	29,892	4,612	4,103	7,932	20,350	36,997	
93101	DUPLIN COUNTY	7,680,694	1,184,949	1,054,330	2,038,160	36,350	4,313,789	
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	39,618	6,112	5,439	10,513	4,185	26,249	
93108	EASTPOINTE HUMAN SERVICES	5,719,717	882,416	785,147	1,517,792	86,396	3,271,751	
93111	TOWN OF BEULAVILLE	145,899	22,509	20,027	38,716	609	81,861	
93121	TOWN OF KENANSVILLE	126,446	19,508	17,358	33,554	1,532	71,952	
93127	KENANSVILLE ABC BOARD	16,132	2,489	2,215	4,281	93	9,078	
93131	TOWN OF WARSAW	477,552	73,675	65,554	126,724	2,495	268,448	
93137	WARSAW ABC BOARD	11,387	1,757	1,563	3,022	3,426	9,768	
93141	TOWN OF FAISON	76,627	11,822	10,519	20,334	-	42,675	
93151	TOWN OF WALLACE	768,876	118,619	105,543	204,030	1,711	429,903	
93157	WALLACE ABC BOARD	8,303	1,281	1,140	2,203	7,990	12,614	
93161	TOWN OF ROSE HILL	262,144	40,443	35,984	69,563	25,987	171,977	
93171	TOWN OF CALYPSO	6,405	988	879	1,700	1,171	4,738	
93181	TOWN OF TEACHEY	26,096	4,026	3,582	6,925	457	14,990	
93191	TOWN OF MAGNOLIA	53,378	8,235	7,328	14,164	3,738	33,465	
93201	DURHAM COUNTY	37,395,464	5,769,232	5,133,286	9,923,313	597,239	21,423,070	
93202	PARKWOOD FIRE DEPARTMENT	-	-	-	-	-	-	
93204	DURHAM COUNTY ABC BOARD	778,128	120,047	106,813	206,485	42,387	475,732	
93209	ALLIANCE BEHAVIORAL HEALTHCARE	12,240,810	1,888,466	1,680,299	3,248,239	484,024	7,301,028	
93211	CITY OF DURHAM	50,033,404	7,718,965	6,868,098	13,276,934	418,893	28,282,890	
93212	DURHAM CONVENTION AND VISITORS BUREAU	653,343	100,795	89,685	173,372	231,765	595,617	
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	600,914	92,707	82,487	159,459	16,940	351,593	
93301	EDGECOMBE COUNTY	5,527,320	852,734	758,737	1,466,737	30,807	3,109,015	
93304	EDGECOMBE COUNTY ABC BOARD	79,236	12,224	10,877	21,026	10,139	54,266	

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	
316	-	803	1,119	16,936	200	17,136	
965	-	-	965	51,795	11,445	63,240	
2,251	-	-	2,251	120,790	29,276	150,066	
743	-	-	743	39,868	10,713	50,581	
1,140	-	13,640	14,780	61,153	(7,333)	53,820	
3,778	-	915	4,693	202,700	4,814	207,514	
40,834	-	152,525	193,359	2,191,085	(70,016)	2,121,069	
48,054	-	1,301,441	1,349,495	2,578,495	110,788	2,689,283	
1,066	-	8,085	9,151	57,199	(2,979)	54,220	
10,360	-	111,598	121,958	555,910	(73,390)	482,520	
1,530	-	19,775	21,305	82,108	(1,772)	80,336	
533	-	11,920	12,453	28,599	(841)	27,758	
263	-	135	398	14,102	2,596	16,698	
99	-	-	99	5,338	2,958	8,296	
164,944	-	1,190,672	1,355,616	8,850,535	(178,107)	8,672,428	
79	-	2,377	2,456	4,217	(578)	3,639	
4,122	-	-	4,122	22,151	28,864	250,015	
758	-	-	758	40,659	6,018	46,677	
-	-	752	752	-	(69,182)	(69,182)	
155,538	-	1,208,188	1,363,726	8,345,827	(451,976)	7,893,851	
2,898	-	1,086	3,984	155,518	41,245	196,763	
68,475	-	-	68,475	3,674,236	1,829,865	5,504,101	
302	-	4,712	5,014	16,211	(2,140)	14,071	
11,057	-	135,840	146,897	593,273	(59,375)	533,898	
119	-	-	119	6,392	543	6,935	
54	-	-	54	2,899	1,740	4,639	
7,779	-	-	7,779	417,393	165,863	583,256	
29	-	-	29	1,582	3,016	4,598	
145	-	-	145	7,776	6,248	14,024	
35,456	-	155,267	190,723	1,902,521	(62,476)	1,840,045	
484	-	5,422	5,906	25,964	(1,035)	24,929	
64,274	-	-	64,274	3,448,801	122,866	3,571,667	
1,572	-	15,754	17,326	84,349	(8,217)	76,132	
1,841	-	8,327	10,168	98,780	967	99,747	
11,902	-	69,119	81,021	638,611	(41,669)	596,942	
12,283	-	-	12,283	659,105	14,053	673,158	
2,896	-	1,618	4,514	155,386	16,332	171,718	
3,165	-	24,975	28,140	169,817	(1,626)	168,191	
5,391	-	61,052	66,443	289,289	(43,806)	245,483	
4,621	-	73,406	78,027	247,972	(43,591)	204,381	
66,634	-	91,593	158,227	3,575,456	5,628	3,581,084	
23,729	-	51,551	75,280	1,273,268	(50,417)	1,222,851	
264	-	-	264	14,168	34,736	48,904	
306	-	1,246	1,552	16,408	3,981	20,389	
198	-	-	198	10,609	8,201	18,810	
1,136	-	1,659	2,795	60,955	819	61,774	
30,212	-	98,782	128,994	1,621,139	(34,302)	1,586,837	
53	-	4,092	4,145	2,834	2,468	5,302	
27,966	-	61,962	89,928	1,500,613	(54,280)	1,446,333	
169	-	3,798	3,967	9,094	(2,270)	6,824	
3,390	-	10,320	13,710	181,877	8,885	190,762	
410	-	5,715	6,125	22,010	(366)	21,644	
184	-	2,296	2,480	9,885	(833)	9,052	
155	-	-	155	8,303	7,768	16,071	
39,761	-	306,148	345,909	2,133,491	(15,838)	2,117,653	
205	-	3,362	3,567	11,005	1,580	12,585	
29,609	-	181,635	211,244	1,588,784	143,056	1,731,840	
755	-	9,926	10,681	40,527	(5,384)	35,143	
655	-	7,485	8,140	35,123	(4,157)	30,966	
84	-	482	566	4,481	(405)	4,076	
2,472	-	34,365	36,837	132,651	(5,155)	127,496	
59	-	-	59	3,163	1,228	4,391	
397	-	11,022	11,419	21,285	(1,889)	19,396	
3,980	-	25,198	29,178	213,573	(7,249)	206,324	
43	-	152	195	2,306	3,773	6,079	
1,357	-	-	1,357	72,817	13,692	86,509	
33	-	987	1,020	1,779	542	2,321	
135	-	12	147	7,249	435	7,684	
276	-	1,346	1,622	14,827	577	15,404	
193,587	-	154,811	348,398	10,387,457	455,365	10,842,822	
-	-	103,181	103,181	-	(109,337)	(109,337)	
4,028	-	3,051	7,079	216,143	7,193	223,336	
63,368	-	-	63,368	3,400,169	595,668	3,995,837	
259,010	-	485,736	744,746	13,897,938	(400,564)	13,497,374	
3,382	-	-	3,382	181,481	85,113	266,594	
3,111	-	7,235	10,346	166,918	841	167,759	
28,614	-	198,572	227,186	1,535,341	(62,950)	1,472,391	
410	-	-	410	22,010	6,577	28,587	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
93305	EDGEcombe COUNTY MEMORIAL LIBRARY	106,281	16,397	14,590	28,203	-	59,190
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	389,776	60,133	53,504	103,431	30,559	247,627
93311	TOWN OF TARBORO	2,950,956	455,262	405,079	783,070	22,773	1,666,184
93317	TARBORO REDEVELOPMENT COMMISSION	114,584	17,678	15,729	30,406	550	64,363
93321	CITY OF ROCKY MOUNT	16,762,257	2,586,018	2,300,960	4,448,056	-	9,335,034
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	45,786	7,064	6,286	12,150	5,709	31,209
93331	TOWN OF PINETOPS	289,426	44,652	39,730	76,802	5,671	166,855
93333	ROCKY MOUNT HOUSING AUTHORITY	399,740	61,670	54,872	106,075	128,475	351,092
93341	TOWN OF MACCLESFIELD	65,239	10,065	8,955	17,312	4,514	40,846
93351	TOWN OF PRINCEVILLE	41,753	6,442	5,731	11,080	13,531	36,784
93401	FORSYTH COUNTY	33,257,151	5,130,788	4,565,217	8,825,164	179,357	18,700,526
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	228,694	35,282	31,393	60,686	1,484	128,845
93406	PIEDMONT TRIAD REGIONAL COUNCIL	1,205,861	186,036	165,529	319,989	7,137	678,691
93408	CENTERPOINT HUMAN SERVICES	-	-	-	-	26,519	26,519
93411	CITY OF WINSTON-SALEM	42,970,705	6,629,359	5,898,600	11,402,767	739,661	24,670,387
93413	WINSTON-SALEM HOUSING AUTHORITY	1,707,375	263,407	234,372	453,071	-	950,850
93417	TRIAD MUNICIPAL ABC BOARD	777,891	120,010	106,782	206,422	10,888	444,102
93421	TOWN OF KERNERSVILLE	5,066,136	781,584	695,430	1,344,357	-	2,821,371
93431	TOWN OF RURAL HALL	330,467	50,983	45,363	87,693	17,651	201,690
93441	VILLAGE OF CLEMMONS	391,674	60,426	53,765	103,935	21,962	240,088
93442	CLEMMONS FIRE DEPARTMENT	359,173	55,412	49,304	95,311	-	202,623
93451	TOWN OF LEWISVILLE	188,838	29,133	25,922	50,110	21,182	126,347
93461	TOWN OF WALKERTOWN	38,432	5,929	5,275	10,198	707	22,109
93471	VILLAGE OF TOBACCOVILLE	27,282	4,209	3,745	7,240	4,442	19,636
93501	FRANKLIN COUNTY	8,730,930	1,346,975	1,198,497	2,316,852	177,586	5,039,910
93511	TOWN OF FRANKLINTON	210,664	32,500	28,917	55,902	5,601	122,920
93517	FRANKLINTON ABC BOARD	11,862	1,830	1,628	3,148	2,812	9,418
93521	TOWN OF LOUISBURG	1,100,529	169,786	151,070	292,038	6,931	619,825
93527	LOUISBURG ABC BOARD	30,366	4,685	4,168	8,058	13,477	30,388
93531	TOWN OF BUNN	72,831	11,236	9,997	19,327	7,722	48,282
93537	ABC BOARD - TOWN OF BUNN	26,096	4,026	3,682	6,925	-	14,533
93541	TOWN OF YOUNGSVILLE	213,036	32,866	29,244	56,532	226	118,868
93601	GASTON COUNTY	26,450,190	4,080,636	3,630,624	7,018,859	430,627	15,160,946
93602	TOWN OF STANLEY	435,088	67,124	59,724	115,455	10,138	252,441
93604	CRAMERTON ABC BOARD	47,684	7,357	6,545	12,654	19,602	46,158
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	9,275,146	1,430,935	1,273,202	2,461,266	502,120	5,667,523
93610	TOWN OF MCADENVILLE	36,771	5,673	5,047	9,758	4,558	25,036
93611	CITY OF GASTONIA	16,409,490	2,531,594	2,252,535	4,354,445	45,861	9,184,435
93617	GASTONIA ABC BOARD	207,580	32,025	28,494	55,084	21,712	137,315
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	24,435	3,770	3,354	6,484	36,884	50,492
93621	CITY OF BELMONT	2,437,107	375,988	334,542	646,714	51,082	1,408,326
93623	BELMONT HOUSING AUTHORITY	28,468	4,392	3,908	7,554	5,015	20,869
93631	TOWN OF CRAMERTON	529,507	81,690	72,685	140,511	-	294,886
93641	CITY OF CHERRYVILLE	883,460	136,297	121,273	234,436	6,510	498,516
93647	CHERRYVILLE ABC BOARD	14,471	2,233	1,987	3,840	12,946	21,006
93651	TOWN OF DALLAS	1,069,215	164,954	146,771	283,728	2,626	598,079
93661	CITY OF LOWELL	342,803	52,886	47,056	90,967	11,364	202,273
93671	BESSEMER CITY	805,410	124,256	110,559	213,725	15,579	464,119
93677	BESSEMER CITY ABC BOARD	-	-	-	-	-	-
93681	TOWN OF RANLO	287,291	44,322	39,436	76,236	6,600	166,594
93691	CITY OF MOUNT HOLLY	2,457,272	379,099	337,310	652,065	-	1,368,474
93701	COUNTY OF GATES	1,109,782	171,213	152,340	294,493	2,163	620,209
93704	GATES COUNTY ABC BOARD	6,405	988	879	1,700	747	4,314
93801	GRAHAM COUNTY	1,033,629	159,464	141,886	274,285	70,779	646,414
93803	GRAHAM COUNTY HEALTH DEPARTMENT	266,177	41,065	36,538	70,633	-	148,236
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	180,535	27,852	24,782	47,907	9,616	110,157
93821	TOWN OF ROBBINSVILLE	134,749	20,789	18,497	35,757	51,463	126,506
93901	GRANVILLE COUNTY	4,203,316	648,472	576,990	1,115,398	112,021	2,452,881
93904	GRANVILLE COUNTY ABC BOARD	78,525	12,114	10,779	20,837	12,315	56,045
93906	GRANVILLE COUNTY HOSPITAL	7,516,291	1,159,585	1,031,763	1,994,534	-	4,185,882
93908	GRANVILLE-VANCE HEALTH DIST	1,113,103	171,725	152,796	295,375	6,110	626,006
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	611,353	94,317	83,921	162,229	-	340,467
93911	CITY OF OXFORD	1,542,260	237,934	211,706	409,256	18,849	877,745
93913	OXFORD HOUSING AUTHORITY	139,494	21,521	19,148	37,016	4,809	82,494
93914	TOWN OF STOVALL	17,081	2,635	2,345	4,533	4,000	13,513
93921	CITY OF CREEDMOOR	670,424	103,430	92,030	177,905	8,166	381,531
93931	TOWN OF BUTNER	1,291,977	199,321	177,350	342,841	27,595	747,107
94001	GREENE COUNTY	2,221,936	342,792	305,006	589,616	45,071	1,282,485
94002	MAURY SANITARY LAND DISTRICT	13,997	2,159	1,921	3,714	1,637	9,431
94004	GREENE COUNTY ABC BOARD	17,318	2,672	2,377	4,596	4,289	13,934
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	11,150	1,720	1,531	2,959	3,483	9,693
94011	TOWN OF HOOKERTON	67,375	10,394	9,249	17,879	3,892	41,414
94021	TOWN OF SNOW HILL	210,664	32,500	28,917	55,902	11,919	129,238
94031	TOWN OF WALSTONBURG	11,624	1,793	1,596	3,085	7,753	14,227
94101	GUILFORD COUNTY	43,027,641	6,638,143	5,906,416	11,417,875	156,015	24,118,449
94102	GUIL-RAND FIRE DEPARTMENT	685,844	105,809	94,146	181,997	-	381,952
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	914,538	141,091	125,539	242,683	13,586	522,899
94109	ALAMANCE COMMUNITY FIRE DISTRICT	232,964	35,941	31,979	61,820	-	129,740

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	
550	-	6,061	6,611	29,522	(2,514)	27,008	
2,018	-	-	2,018	108,269	11,215	119,484	
15,276	-	45,734	61,010	819,697	(32,212)	787,485	
593	-	2,758	3,351	31,828	(711)	31,117	
86,774	-	623,798	710,572	4,656,106	(396,274)	4,259,832	
237	-	2,583	2,820	12,718	2,046	14,764	
1,498	-	6,870	8,368	80,395	(1,201)	79,194	
2,069	-	-	2,069	111,037	76,738	187,775	
338	-	647	985	18,122	1,598	19,720	
216	-	12,460	12,676	11,598	228	11,826	
172,164	-	63,750	235,914	9,237,945	(44,240)	9,193,705	
1,184	-	10,261	11,445	63,525	1,040	64,565	
6,242	-	129,835	136,077	334,956	(16,548)	318,408	
-	-	1,164,660	1,164,660	-	(293,308)	(293,308)	
222,448	-	227,877	450,325	11,936,110	(166,296)	11,769,814	
8,839	-	32,288	41,127	474,263	(21,077)	453,186	
4,027	-	24,803	28,830	216,077	8,121	224,198	
26,226	-	215,571	241,797	1,407,237	(143,206)	1,264,031	
1,711	-	3,344	5,055	91,795	3,930	95,725	
2,028	-	-	2,028	108,796	16,238	125,034	
1,859	-	18,150	20,009	99,769	(7,850)	91,919	
978	-	-	978	52,454	8,104	60,558	
199	-	-	199	10,675	351	11,026	
141	-	-	141	7,578	1,610	9,188	
45,198	-	37,454	82,652	2,425,218	100,778	2,525,996	
1,091	-	8,503	9,594	58,517	(1,309)	57,208	
61	-	-	61	3,295	1,016	4,311	
5,697	-	52,279	57,976	305,698	(19,233)	286,465	
157	-	-	157	8,435	6,937	15,372	
377	-	1,264	1,641	20,230	601	20,831	
135	-	2,378	2,513	7,249	(840)	6,409	
1,103	-	5,147	6,250	59,176	2,777	61,953	
136,926	-	172,766	309,692	7,347,154	9,789	7,356,943	
2,252	-	6,076	8,328	120,856	(1,090)	119,766	
247	-	-	247	13,245	4,900	18,145	
48,015	-	-	48,015	2,576,387	367,709	2,944,096	
190	-	2,193	2,383	10,214	1,404	11,618	
84,948	-	74,749	159,697	4,558,116	(105,909)	4,452,207	
1,075	-	-	1,075	57,660	13,203	70,863	
126	-	-	126	6,787	16,035	22,822	
12,616	-	41,250	53,866	676,963	(22,728)	654,235	
147	-	-	147	7,908	2,264	10,172	
2,741	-	17,227	19,968	147,083	(8,056)	139,027	
4,573	-	10,470	15,043	245,402	4,214	249,616	
75	-	-	75	4,020	6,024	10,044	
5,535	-	13,366	18,901	296,999	(2,560)	294,439	
1,775	-	-	1,775	95,222	5,935	101,157	
4,169	-	2,038	6,207	223,721	29,805	253,526	
-	-	-	-	-	(718)	(718)	
1,487	-	6,023	7,510	79,802	(4,842)	74,960	
12,721	-	115,243	127,964	682,564	(52,906)	629,658	
5,745	-	13,331	19,076	308,268	304	308,572	
33	-	-	33	1,779	224	2,003	
5,351	-	76,863	82,214	287,115	18,841	305,956	
1,378	-	35,149	36,527	73,937	(19,959)	53,978	
935	-	8,835	9,770	50,148	(8,146)	42,002	
698	-	258	956	37,430	17,809	55,239	
21,759	-	-	21,759	1,167,568	46,506	1,214,074	
407	-	-	407	21,812	4,588	26,400	
38,910	-	309,182	348,092	2,087,824	(113,805)	1,974,019	
5,762	-	27,396	33,158	309,190	(7,217)	301,973	
3,165	-	35,418	38,583	169,817	(18,432)	151,385	
7,984	-	38,804	46,788	428,398	(3,385)	425,013	
722	-	526	1,248	38,748	1,207	39,955	
88	-	-	88	4,745	2,002	6,747	
3,471	-	9,312	12,783	186,226	4,786	191,012	
6,688	-	28,225	34,913	358,877	80,772	439,649	
11,502	-	944	12,446	617,194	(8,755)	608,439	
72	-	-	72	3,888	404	4,292	
90	-	35	125	4,811	918	5,729	
58	-	3,881	3,939	3,097	(1,112)	1,985	
349	-	2,020	2,369	18,715	438	19,153	
1,091	-	-	1,091	58,517	8,639	67,156	
60	-	-	60	3,229	3,678	6,907	
222,743	-	304,690	527,433	11,951,925	(259,645)	11,692,280	
3,550	-	53,559	57,109	190,509	(18,988)	171,521	
4,734	-	61,281	66,015	254,034	(43,929)	210,105	
1,206	-	33,379	34,585	64,711	(14,342)	50,369	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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	
94111	CITY OF GREENSBORO	59,030,749	9,107,042	8,103,166	15,664,482	-	32,874,690	
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	399,502	61,634	54,840	106,013	-	222,487	
94117	GREENSBORO ABC BOARD	840,521	129,672	115,378	223,042	3,605	471,697	
94118	GUILFORD FIRE DISTRICT # 13 INC	379,812	58,596	52,137	100,787	-	211,520	
94121	CITY OF HIGH POINT	26,841,389	4,140,989	3,684,524	7,122,669	178,797	15,126,979	
94127	HIGH POINT ABC BOARD	363,206	56,034	49,857	96,381	5,878	208,150	
94131	TOWN OF JAMESTOWN	483,721	74,627	66,401	128,361	26,135	295,524	
94151	TOWN OF GIBSONVILLE	1,102,427	170,078	151,331	292,542	12,138	626,089	
94157	GIBSONVILLE ABC BOARD	20,165	3,111	2,768	5,351	2,192	13,422	
94161	TOWN OF OAK RIDGE	83,032	12,810	11,398	22,033	2,371	48,612	
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	120,515	18,593	16,543	31,980	15,950	83,066	
94171	TOWN OF SUMMERFIELD	189,313	29,206	25,987	50,236	8,192	113,621	
94172	SUMMERFIELD FIRE DISTRICT	672,084	103,687	92,258	178,345	-	374,290	
94201	HALIFAX COUNTY	7,808,326	1,204,639	1,071,851	2,072,028	19,861	4,368,379	
94204	HALIFAX COUNTY ABC BOARD	64,765	9,992	8,890	17,186	12,296	48,364	
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	43,414	6,698	5,959	11,520	1,408	25,585	
94209	ROANOKE RAPIDS SANITARY DISTRICT	752,032	116,021	103,231	199,560	11,815	430,627	
94211	TOWN OF ENFIELD	383,133	59,108	52,593	101,669	11,603	224,973	
94221	CITY OF ROANOKE RAPIDS	2,446,359	377,415	335,812	649,169	28,711	1,391,107	
94231	TOWN OF WELDON	476,604	73,529	65,423	126,472	6,119	271,543	
94241	TOWN OF SCOTLAND NECK	291,086	44,908	39,958	77,243	19,412	181,521	
94251	TOWN OF HOBGOOD	37,720	5,819	5,178	10,009	2,468	23,474	
94261	TOWN OF LITTLETON	85,879	13,249	11,789	22,789	10,016	57,843	
94301	HARNETT COUNTY	15,076,708	2,325,978	2,069,584	4,000,776	62,202	8,458,540	
94311	CITY OF DUNN	1,764,074	272,155	242,155	468,117	17,528	999,955	
94313	DUNN HOUSING AUTHORITY	51,480	7,942	7,067	13,661	9,311	37,981	
94317	DUNN ABC BOARD	27,282	4,209	3,745	7,240	8,256	23,450	
94321	TOWN OF LILLINGTON	668,052	103,064	91,703	177,275	-	372,042	
94331	TOWN OF ERWIN	381,710	58,889	52,397	101,291	20,048	232,625	
94341	TOWN OF COATS	197,616	30,487	27,127	52,440	4,074	114,128	
94347	TOWN OF ANGIER ABC BOARD	18,979	2,928	2,605	5,036	2,389	12,958	
94351	TOWN OF ANGIER	587,629	90,657	80,664	155,934	716	327,971	
94401	HAYWOOD COUNTY	7,754,949	1,196,404	1,064,524	2,057,864	19,959	4,338,751	
94402	HAYWOOD MEDICAL CENTER	-	-	-	-	-	-	
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	75,678	11,675	10,388	20,082	18,814	60,959	
94408	JUNALUSKA SANITARY DISTRICT	109,128	16,836	14,980	28,958	4,785	65,559	
94411	TOWN OF WAYNESVILLE	2,993,896	461,887	410,973	794,464	43,913	1,711,237	
94412	WAYNESVILLE ABC BOARD	36,771	5,673	5,047	9,758	12,196	32,674	
94421	TOWN OF MAGGIE VALLEY	381,473	58,852	52,365	101,228	2,434	214,879	
94427	MAGGIE VALLEY ABC BOARD	38,669	5,966	5,308	10,261	5,569	27,104	
94428	MAGGIE VALLEY SANITARY DISTRICT	170,809	26,352	23,447	45,326	7,270	102,395	
94431	TOWN OF CANTON	920,943	142,080	126,418	244,383	207,234	720,115	
94437	CANTON ABC BOARD	38,669	5,966	5,308	10,261	13,304	34,839	
94501	COUNTY OF HENDERSON	13,911,176	2,146,164	1,909,591	3,691,489	148,578	7,895,822	
94511	CITY OF HENDERSONVILLE	4,637,691	715,486	636,617	1,230,664	90,765	2,673,532	
94512	HENDERSONVILLE WATER COMMISSION	-	-	-	-	-	-	
94517	HENDERSONVILLE ABC BOARD	85,879	13,249	11,789	22,789	12,828	60,655	
94521	TOWN OF LAUREL PARK	376,728	58,120	51,714	99,969	10,090	219,893	
94527	LAUREL PARK ABC BOARD	15,657	2,416	2,149	4,155	803	9,523	
94531	THE VILLAGE OF FLAT ROCK	33,213	5,124	4,559	8,813	7,957	26,453	
94532	BLUE RIDGE FIRE DEPARTMENT	243,877	37,624	33,477	64,715	9,560	145,376	
94541	TOWN OF FLETCHER	669,475	103,284	91,899	177,653	-	372,836	
94547	FLETCHER ABC BOARD	23,961	3,697	3,289	6,358	4,672	18,016	
94551	TOWN OF MILLS RIVER	116,719	18,007	16,022	30,973	13,168	78,170	
94601	HERTFORD COUNTY	2,541,253	392,055	348,838	674,350	72,678	1,487,921	
94604	HERTFORD COUNTY ABC BOARD	65,714	10,138	9,021	17,438	3,578	40,175	
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	451,219	69,612	61,939	119,736	-	251,287	
94611	TOWN OF AHOSKIE	833,878	128,648	114,467	221,279	1,175	465,569	
94621	TOWN OF MURFREESBORO	247,910	38,247	34,031	65,786	19,728	157,792	
94631	TOWN OF WINTON	106,281	16,397	14,590	28,203	7,035	66,225	
94641	TOWN OF COFIELD	8,540	1,318	1,173	2,266	5,161	9,918	
94701	HOKE COUNTY	5,692,197	878,171	781,370	1,510,489	14,859	3,184,889	
94704	HOKE COUNTY ABC BOARD	38,669	5,966	5,308	10,261	4,937	26,472	
94711	TOWN OF RAEFORD	796,870	122,938	109,386	211,458	6,983	450,765	
94801	HYDE COUNTY	1,606,550	247,852	220,532	426,316	17,822	912,522	
94804	HYDE COUNTY ABC BOARD	7,829	1,208	1,075	2,077	1,172	5,532	
94812	OCRAOKE SANITARY DISTRICT	76,152	11,748	10,453	20,208	9,807	52,216	
94901	IREDELL COUNTY	16,899,141	2,607,136	2,319,750	4,484,380	225,129	9,636,395	
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	16,132	2,489	2,215	4,281	-	8,985	
94911	CITY OF STATESVILLE	7,080,255	1,092,315	971,909	1,878,826	119,500	4,062,550	
94917	STATESVILLE ABC BOARD	73,305	11,309	10,063	19,452	16,632	57,456	
94921	CITY OF MOORESVILLE	9,316,424	1,437,303	1,278,868	2,472,219	14,401	5,202,791	
94923	MOORESVILLE HOUSING AUTHORITY	69,035	10,650	9,477	18,319	4,323	42,769	
94927	MOORESVILLE ABC BOARD	65,477	10,101	8,988	17,375	4,844	41,308	
94931	TOWN OF TROUTMAN	482,772	74,480	66,270	128,109	716	269,575	
94941	MI CONNECTION COMMUNICATIONS SYSTEM	1,286,758	198,516	176,633	341,456	22,905	739,510	
95001	JACKSON COUNTY	5,457,098	841,901	749,098	1,448,103	121,208	3,160,310	
95002	TUCKASEEGEE WATER AUTHORITY	441,018	68,039	60,538	117,029	18,706	264,312	

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	
305,587	-	1,628,449	1,934,036	16,397,159	(691,916)	15,705,243	
2,068	-	14,012	16,080	110,971	(9,395)	101,576	
4,351	-	34,793	39,144	233,474	(6,033)	227,441	
1,966	-	35,288	37,254	105,502	(25,547)	79,955	
138,951	-	124,923	263,874	7,455,818	(92,749)	7,363,069	
1,880	-	12,665	14,545	100,889	(521)	100,368	
2,504	-	6,379	8,883	134,365	5,028	139,393	
5,707	-	23,819	29,526	306,225	(9,818)	296,407	
104	-	-	104	5,601	2,203	7,804	
430	-	9,815	10,245	23,064	432	23,496	
624	-	6,240	6,864	33,476	(1,436)	32,040	
980	-	-	980	52,586	3,244	55,830	
3,479	-	61,943	65,422	186,687	(44,260)	142,427	
40,422	-	84,937	125,359	2,168,944	(9,281)	2,159,663	
335	-	-	335	17,990	6,257	24,247	
225	-	1,277	1,502	12,059	(2,857)	9,202	
3,893	-	21,749	25,642	208,894	4,832	213,726	
1,983	-	3,873	5,856	106,424	(10,032)	96,392	
12,664	-	85,091	97,755	679,533	(30,381)	649,152	
2,467	-	26,463	28,930	132,388	(8,958)	123,430	
1,507	-	7,181	8,688	80,856	5,128	85,984	
195	-	4,449	4,644	10,478	(2,557)	7,921	
445	-	790	1,235	23,855	5,304	29,159	
78,048	-	66,635	144,683	4,187,905	(21,615)	4,166,290	
9,132	-	53,855	62,987	490,012	(19,332)	470,680	
266	-	-	266	14,300	4,369	18,669	
141	-	-	141	7,578	4,052	11,630	
3,458	-	23,408	26,866	185,567	(8,371)	177,196	
1,976	-	7,457	9,433	106,029	7,534	113,563	
1,023	-	12,325	13,348	54,892	(4,230)	50,662	
98	-	948	1,046	5,272	1,646	6,918	
3,042	-	6,580	9,622	163,228	(2,766)	160,462	
40,145	-	62,594	102,739	2,154,117	(9,013)	2,145,104	
-	-	767,649	767,649	-	(1,006,718)	(1,006,718)	
392	-	-	392	21,021	5,618	26,639	
565	-	2,759	3,324	30,313	129	30,442	
15,499	-	31,638	47,137	831,624	10,868	842,492	
190	-	-	190	10,214	7,254	17,468	
1,975	-	6,283	8,258	105,963	(5,086)	100,877	
200	-	246	446	10,741	1,607	12,348	
884	-	2,510	3,394	47,446	1,904	49,350	
4,767	-	-	4,767	255,813	84,678	340,491	
200	-	-	200	10,741	6,892	17,633	
72,015	-	8,676	80,691	3,864,152	125,529	3,989,681	
24,008	-	20,572	44,580	1,288,226	77,659	1,365,885	
-	-	59,923	59,923	-	(78,657)	(78,657)	
445	-	-	445	23,855	9,761	33,616	
1,950	-	14,325	16,275	104,645	(908)	103,737	
81	-	2,247	2,328	4,349	(787)	3,562	
172	-	-	172	9,226	3,665	12,891	
1,262	-	4,871	6,133	67,742	(3,107)	64,635	
3,466	-	31,668	35,134	185,962	(14,289)	171,673	
124	-	-	124	6,656	1,705	8,361	
604	-	710	1,314	32,421	5,732	38,153	
13,155	-	984	14,139	705,892	26,134	732,026	
340	-	-	340	18,254	1,154	19,408	
2,336	-	52,852	55,188	125,337	(30,387)	94,950	
4,317	-	24,785	29,102	231,629	(9,311)	222,318	
1,283	-	10,114	11,397	68,863	3,576	72,439	
550	-	-	550	29,522	3,256	32,778	
44	-	-	44	2,372	2,728	5,100	
29,467	-	188,404	217,871	1,581,140	(32,473)	1,548,667	
200	-	69	269	10,741	1,269	12,010	
4,125	-	2,875	7,000	221,349	1,908	223,257	
8,317	-	36,966	45,283	446,257	12,092	458,349	
41	-	142	183	2,175	2,000	4,175	
394	-	-	394	21,153	4,887	26,040	
87,482	-	81,221	168,703	4,694,128	18,634	4,712,762	
84	-	15,303	15,387	4,481	(6,873)	(2,392)	
36,653	-	21,376	58,029	1,966,705	15,404	1,982,109	
379	-	-	379	20,362	8,881	29,243	
48,229	-	338,996	387,225	2,587,853	(186,399)	2,401,454	
357	-	-	357	19,176	1,615	20,791	
339	-	-	339	18,188	1,685	19,873	
2,499	-	15,634	18,133	134,101	(9,864)	124,237	
6,661	-	39,327	45,988	357,427	36,038	393,465	
28,250	-	49,464	77,714	1,515,836	39,325	1,555,161	
2,283	-	-	2,283	122,503	8,615	131,118	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
95005	FONTANA REGIONAL LIBRARY	505,546	77,994	69,397	134,152	4,292	285,835
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	281,834	43,480	38,688	74,788	18,509	175,465
95009	VAYA HEALTH	9,555,319	1,474,159	1,311,662	2,535,613	318,871	5,640,305
95011	TOWN OF SYLVA	445,051	68,661	61,093	118,099	5,719	253,572
95017	JACKSON COUNTY ABC BOARD	107,942	16,653	14,818	28,644	6,820	66,935
95101	JOHNSTON COUNTY	20,191,003	3,114,992	2,771,624	5,357,913	2,454	11,246,983
95103	BENSON HOUSING AUTHORITY	105,332	16,250	14,459	27,951	9,697	68,357
95104	JOHNSTON COUNTY ABC BOARD	233,201	35,977	32,012	61,883	19,229	149,101
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	156,337	24,119	21,460	41,486	10,343	97,408
95106	TOWN OF ARCHER LODGE	32,976	5,087	4,527	8,750	4,636	23,000
95110	JOHNSTON HEALTH CENTER	8,534,500	1,316,671	1,171,533	2,264,727	-	4,752,931
95111	TOWN OF SMITHFIELD	2,654,413	409,513	364,372	704,379	-	1,478,264
95113	SMITHFIELD HOUSING AUTHORITY	106,518	16,433	14,621	28,266	91,937	151,257
95121	TOWN OF SELMA	1,235,041	190,538	169,635	327,732	13,463	701,268
95122	TOWN OF MICRO	15,657	2,416	2,149	4,155	3,737	12,457
95123	SELMA HOUSING AUTHORITY	128,344	19,800	17,617	34,057	5,660	77,134
95131	TOWN OF CLAYTON	4,170,814	643,458	572,529	1,106,773	95,997	2,418,757
95141	TOWN OF BENSON	768,639	118,583	105,512	203,967	-	428,062
95151	TOWN OF FOUR OAKS	274,954	42,419	37,743	72,962	249	153,373
95161	TOWN OF PINE LEVEL	164,166	25,327	22,535	43,563	10,072	101,497
95171	TOWN OF KENLY	210,190	32,427	28,853	55,776	3,021	120,077
95181	TOWN OF PRINCETON	184,805	28,511	25,368	49,040	482	103,401
95191	TOWN OF WILSON'S MILLS	101,062	15,591	13,873	26,818	9,524	65,806
95201	JONES COUNTY	1,666,807	257,149	228,803	442,306	4,233	932,491
95204	JONES COUNTY ABC BOARD	25,147	3,880	3,452	6,673	1,368	15,373
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	4,033	622	553	1,070	294	2,539
95211	TOWN OF POLLOCKSVILLE	13,048	2,013	1,791	3,462	946	8,212
95221	TOWN OF MAYSVILLE	135,223	20,862	18,562	35,883	20,204	95,511
95301	LEE COUNTY	5,542,265	855,040	760,788	1,470,703	42,774	3,129,305
95311	CITY OF SANFORD	6,239,971	962,679	856,662	1,655,447	41,494	3,516,582
95317	SANFORD ABC BOARD	102,485	15,811	14,068	27,196	4,826	61,901
95321	TOWN OF BROADWAY	123,362	19,032	16,934	32,735	6,589	75,290
95401	LENOIR COUNTY	6,830,447	1,053,776	937,617	1,812,537	12,696	3,816,626
95404	LENOIR COUNTY ABC BOARD	118,617	18,300	16,283	31,476	3,211	69,270
95405	NEUSE REGIONAL LIBRARY	41,753	6,442	5,731	11,080	18,233	41,486
95411	CITY OF KINSTON	5,135,171	792,235	704,906	1,362,676	8,705	2,868,522
95412	GLOBAL TRANSPARK DEVELOPMENT COMMISSION	-	-	-	-	-	-
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	637,686	98,380	87,535	169,217	167,873	523,005
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	168,674	26,022	23,154	44,759	3,142	97,077
95421	TOWN OF PINK HILL	90,861	14,018	12,473	24,111	560	51,162
95431	TOWN OF LAGRANGE	347,074	53,545	47,643	92,100	-	193,288
95501	LINCOLN COUNTY	11,600,990	1,789,757	1,592,471	3,078,455	-	6,460,683
95504	LINCOLN COUNTY ABC BOARD	20,877	3,221	2,866	5,540	9,317	20,944
95511	CITY OF LINCOLTON	2,261,791	348,941	310,477	600,192	48,211	1,307,821
95513	LINCOLTON HOUSING AUTHORITY	107,704	16,616	14,785	28,581	21,477	81,459
95517	TOWN OF LINCOLTON ABC BOARD	44,600	6,881	6,122	11,835	11,454	36,292
95601	MACON COUNTY	6,227,872	960,813	854,902	1,652,637	33,391	3,501,743
95611	TOWN OF FRANKLIN	911,928	140,689	125,180	241,991	5,465	513,325
95617	HIGHLANDS ABC BOARD	37,720	5,819	5,178	10,009	916	21,922
95621	TOWN OF HIGHLANDS	1,162,922	179,411	159,635	308,595	42,371	690,012
95701	MADISON COUNTY	3,094,483	477,405	424,780	821,156	34,377	1,757,718
95711	TOWN OF MARS HILL	340,431	52,520	46,731	90,337	2,879	192,467
95721	TOWN OF MARSHALL	160,845	24,815	22,080	42,682	-	89,577
95733	HOT SPRINGS HOUSING AUTHORITY	36,771	5,673	5,047	9,758	293	20,771
95801	MARTIN COUNTY	2,324,895	358,676	319,139	616,937	66,360	1,361,112
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	12,811	1,976	1,759	3,399	4,124	11,258
95804	MARTIN COUNTY ABC BOARD	51,480	7,942	7,067	13,661	2,008	30,678
95811	TOWN OF WILLIAMSTON	1,250,936	192,990	171,716	331,950	1,612	698,268
95813	WILLIAMSTON HOUSING AUTHORITY	120,278	18,556	16,511	31,917	86,198	153,182
95821	TOWN OF OAK CITY	-	-	-	-	2,281	2,281
95831	TOWN OF HAMILTON	42,702	6,588	5,862	11,332	26,223	50,005
95841	TOWN OF JAMESVILLE	47,447	7,320	6,513	12,591	3,014	29,438
95851	TOWN OF ROBERSONVILLE	332,840	51,349	45,689	88,323	151,488	336,849
95853	ROBERSONVILLE HOUSING AUTHORITY	74,254	11,456	10,193	19,704	8,786	50,139
95901	MCDOWELL COUNTY	4,544,933	701,175	623,884	1,206,050	4,319	2,535,428
95908	PLEASANT GARDEN FIRE DEPARTMENT	144,950	22,362	19,898	38,464	-	80,724
95911	TOWN OF MARION	1,322,818	204,079	181,583	351,025	1,306	737,993
95917	MARION ABC BOARD	48,633	7,503	6,676	12,905	1,999	29,083
95921	TOWN OF OLD FORT	118,143	18,227	16,217	31,350	4,597	70,391
96001	MECKLENBURG COUNTY	104,004,422	16,045,411	14,276,714	27,598,759	120,257	58,041,141
96003	CHARLOTTE HOUSING AUTHORITY	3,841,296	592,621	527,296	1,019,332	1,392	2,140,641
96004	MECKLENBURG COUNTY ABC BOARD	2,145,072	330,934	294,454	569,219	137,510	1,332,117
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	6,209,131	957,921	852,329	1,647,664	64,243	3,522,157
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	14,681,001	2,264,930	2,015,265	3,895,771	-	8,175,966
96009	CENTRALINA COUNCIL OF GOVERNMENTS	912,403	140,762	125,246	242,116	46,887	555,011
96011	CITY OF CHARLOTTE	148,334,479	22,884,485	20,361,912	39,362,245	1,462,569	84,071,211
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	6,002,737	926,080	823,997	1,592,895	95,917	3,438,889
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	106,755	16,470	14,654	28,329	3,865	63,318

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	
2,617	-	4,029	6,646	140,427	8,291	148,718	
1,459	-	4,058	5,517	78,286	11,671	89,957	
49,465	-	113,116	162,581	2,654,211	550,303	3,204,514	
2,304	-	4,270	6,574	123,623	(3,004)	120,619	
559	-	-	559	29,983	7,890	37,873	
104,524	-	152,878	257,402	5,608,519	(16,926)	5,591,593	
545	-	-	545	29,258	18,768	48,026	
1,207	-	-	1,207	64,777	10,356	75,133	
809	-	-	809	43,426	5,557	48,983	
171	-	1,076	1,247	9,160	2,803	11,963	
44,181	-	813,395	857,576	2,370,655	(720,222)	1,650,433	
13,741	-	72,731	86,472	737,325	(62,211)	675,114	
551	-	-	551	29,588	41,492	71,080	
6,393	-	1,285	7,678	343,061	(5,897)	337,164	
81	-	-	81	4,349	1,394	5,743	
664	-	-	664	35,650	1,881	37,531	
21,591	-	-	21,591	1,158,540	40,038	1,198,578	
3,979	-	23,502	27,481	213,507	(12,963)	200,544	
1,423	-	7,102	8,525	76,375	(3,275)	73,100	
850	-	610	1,460	45,601	2,943	48,544	
1,088	-	15,947	17,035	58,385	(5,663)	52,722	
957	-	10,181	11,138	51,334	(3,375)	47,959	
523	-	3,442	3,965	28,072	5,235	33,307	
8,629	-	29,894	38,523	462,994	(14,817)	448,177	
130	-	775	905	6,985	(261)	6,724	
21	-	949	970	1,120	74	1,194	
68	-	1,758	1,826	3,624	(902)	2,722	
700	-	6,516	7,216	37,561	4,121	41,682	
28,691	-	25,264	53,955	1,539,493	13,159	1,552,652	
32,303	-	58,842	91,145	1,733,297	(43,357)	1,689,940	
531	-	-	531	28,468	2,726	31,194	
639	-	1,618	2,257	34,267	2,368	36,635	
35,359	-	132,713	168,072	1,897,315	(19,424)	1,877,891	
614	-	3,328	3,942	32,949	1,115	34,064	
216	-	-	216	11,598	7,516	19,114	
26,583	-	37,742	64,325	1,426,413	(25,353)	1,401,060	
-	-	9,383	9,383	-	(18,447)	(18,447)	
3,301	-	-	3,301	177,132	79,192	256,324	
873	-	11,354	12,227	46,853	567	47,420	
470	-	4,403	4,873	25,239	(4,796)	20,443	
1,797	-	33,027	34,824	96,408	(12,213)	84,195	
60,055	-	141,278	201,333	3,222,444	(23,300)	3,199,144	
108	-	-	108	5,799	4,040	9,839	
11,709	-	32,399	44,108	628,265	103	628,368	
558	-	-	558	29,917	11,276	41,193	
231	-	2,556	2,787	12,389	5,895	18,284	
32,240	-	33,658	65,898	1,729,936	42,593	1,772,529	
4,721	-	4,327	9,048	253,309	529	253,838	
195	-	417	612	10,478	(554)	9,924	
6,020	-	2,706	8,726	323,029	12,042	335,071	
16,019	-	77,258	93,277	859,564	9,205	868,769	
1,762	-	9,110	10,872	94,563	468	95,031	
833	-	6,588	7,421	44,678	(4,986)	39,692	
190	-	329	519	10,214	222	10,436	
12,035	-	165	12,200	645,794	20,070	665,864	
66	-	-	66	3,558	434	3,992	
266	-	2,353	2,619	14,300	1,035	15,335	
6,476	-	2,962	9,438	347,476	(1,308)	346,168	
623	-	-	623	33,410	34,117	67,527	
-	-	489	489	-	861	861	
221	-	-	221	11,862	10,648	22,510	
246	-	-	246	13,179	1,248	14,427	
1,723	-	-	1,723	92,454	56,099	148,553	
384	-	-	384	20,626	4,580	25,206	
23,528	-	11,578	35,106	1,262,460	27,562	1,290,022	
750	-	21,950	22,700	40,263	(13,336)	26,927	
6,848	-	50,349	57,197	367,443	(20,293)	347,150	
252	-	3,512	3,764	13,509	1,407	14,916	
612	-	-	612	32,817	1,077	33,894	
538,404	-	696,147	1,234,551	28,889,640	1,107,085	29,996,725	
19,885	-	162,038	181,923	1,067,009	(76,658)	990,351	
11,104	-	-	11,104	595,843	78,642	674,485	
32,143	-	8,878	41,021	1,724,730	155,823	1,880,553	
76,000	-	922,165	998,165	4,077,989	(381,990)	3,696,899	
4,723	-	1,687	6,410	253,441	17,980	271,421	
767,889	-	32,612	800,501	41,203,341	436,963	41,640,304	
31,075	-	703	31,778	1,667,399	49,156	1,716,555	
553	-	-	553	29,654	5,885	35,539	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
96021	TOWN OF PINEVILLE	1,749,839	269,959	240,200	464,340	15,203	989,702
96031	TOWN OF MINT HILL	2,020,524	311,719	277,358	536,169	-	1,125,246
96041	TOWN OF HUNTERSVILLE	4,033,930	622,340	553,738	1,070,449	-	2,246,527
96051	TOWN OF CORNELIUS	2,471,980	381,368	339,329	655,968	-	1,376,665
96061	TOWN OF STALLINGS	748,711	115,508	102,775	198,679	15,967	432,929
96071	TOWN OF MATTHEWS	2,787,739	430,082	382,674	739,758	90,687	1,643,201
96081	TOWN OF DAVIDSON	1,302,890	201,005	178,848	345,737	10,068	735,658
96101	MITCHELL COUNTY	1,891,706	291,845	259,675	501,986	54,889	1,108,395
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	30,840	4,758	4,233	8,184	-	17,175
96111	TOWN OF SPRUCE PINE	348,734	53,801	47,871	92,541	11,049	205,262
96121	TOWN OF BAKERSVILLE	51,480	7,942	7,067	13,661	258	28,928
96201	MONTGOMERY COUNTY	2,621,912	404,499	359,910	695,754	-	1,460,163
96204	MONTGOMERY-MUNICIPAL ABC BOARD	33,687	5,197	4,624	8,939	3,075	21,835
96211	TOWN OF STAR	66,663	10,284	9,151	17,690	7,064	44,189
96221	TOWN OF TROY	541,131	83,484	74,281	143,595	-	301,360
96231	TOWN OF BISCOE	297,492	45,896	40,837	78,943	1,915	167,591
96241	TOWN OF CANDOR	128,818	19,874	17,683	34,183	5,386	77,126
96251	TOWN OF MOUNT GILEAD	239,844	37,002	32,924	63,645	4,649	138,220
96301	MOORE COUNTY	10,485,277	1,617,629	1,439,316	2,782,388	27,387	5,866,720
96302	TOWN OF TAYLORTOWN	55,750	8,601	7,653	14,794	4,772	35,820
96304	MOORE COUNTY ABC BOARD	112,686	17,385	15,469	29,903	9,034	71,791
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	97,503	15,042	13,384	25,874	16,290	70,590
96310	MOORE COUNTY AIRPORT AUTHORITY	119,092	18,373	16,347	31,602	5,953	72,275
96311	TOWN OF SOUTHERN PINES	3,161,857	487,799	434,029	839,035	-	1,760,863
96312	TOWN OF CAMERON	14,471	2,233	1,987	3,840	5,741	13,801
96318	SANDHILLS CENTER	5,242,639	808,815	719,659	1,391,194	5,150,573	8,070,241
96321	TOWN OF VASS	88,488	13,652	12,147	23,481	2,037	51,317
96331	TOWN OF ABERDEEN	1,665,859	257,002	228,672	442,055	1,400	929,129
96341	TOWN OF ROBBINS	216,832	33,452	29,765	57,539	7,342	128,098
96351	VILLAGE OF PINEHURST	2,480,521	382,685	340,501	658,234	1,398	1,382,818
96361	TOWN OF PINEBLUFF	117,194	18,080	16,088	31,099	1,546	66,813
96371	VILLAGE OF WHISPERING PINES	336,873	51,971	46,242	89,393	-	187,606
96381	FOXFIRE VILLAGE	83,506	12,883	11,463	22,159	1,710	48,215
96391	TOWN OF CARTHAGE	506,495	78,140	69,527	134,404	-	282,071
96401	NASH COUNTY	10,619,789	1,638,381	1,457,781	2,818,082	-	5,914,244
96404	NASH COUNTY ABC BOARD	236,760	36,526	32,500	62,827	25,677	157,530
96405	BRASWELL MEMORIAL LIBRARY	313,624	48,385	43,051	83,224	4,606	179,266
96411	TOWN OF SPRINGS HOPE	170,571	26,315	23,414	45,263	7,628	102,620
96421	TOWN OF NASHVILLE	1,017,260	156,939	139,640	269,942	-	566,521
96431	TOWN OF MIDDLESEX	72,594	11,199	9,965	19,264	4,082	44,510
96441	TOWN OF WHITAKERS	66,426	10,248	9,118	17,627	4,392	41,385
96451	TOWN OF BAILEY	44,363	6,844	6,089	11,772	4,558	29,263
96461	TOWN OF SHARPSBURG	364,866	56,290	50,085	96,821	11,947	215,143
96501	NEW HANOVER COUNTY	34,470,129	5,317,922	4,731,723	9,147,042	113,402	19,310,089
96502	NEW HANOVER AIRPORT AUTHORITY	962,934	148,558	132,183	255,525	16,491	552,757
96503	WILMINGTON HOUSING AUTHORITY	677,541	104,528	93,006	179,793	287,738	665,065
96504	NEW HANOVER COUNTY ABC BOARD	970,288	149,692	133,192	257,477	30,948	571,309
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	5,260,906	811,633	722,166	1,396,041	85,460	3,015,300
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	17,555	2,708	2,410	4,659	12,344	22,121
96511	TOWN OF WRIGHTSVILLE BEACH	1,460,888	225,380	200,536	387,663	-	813,579
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	377,202	58,193	51,778	100,095	10,002	220,068
96521	TOWN OF CAROLINA BEACH	2,294,529	353,991	314,971	608,879	13,526	1,291,367
96531	CITY OF WILMINGTON	20,683,026	3,190,900	2,839,165	5,488,477	21,971	11,540,513
96541	TOWN OF KURE BEACH	848,824	130,953	116,518	225,245	11,846	484,562
96601	NORTHAMPTON COUNTY	4,123,842	636,211	566,081	1,094,309	18,007	2,314,608
96604	NORTHAMPTON COUNTY ABC BOARD	13,285	2,050	1,823	3,525	1,487	8,885
96611	TOWN OF RICH SQUARE	57,173	8,821	7,848	15,172	263	32,104
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	129,293	19,947	17,748	34,309	4,765	76,769
96621	TOWN OF WOODLAND	45,549	7,027	6,253	12,087	856	26,223
96631	TOWN OF GARYSBURG	55,987	8,638	7,685	14,857	1,094	32,274
96641	TOWN OF CONWAY	76,152	11,748	10,453	20,208	14,432	56,841
96651	TOWN OF GASTON	46,023	7,100	6,317	12,213	2,918	28,548
96661	TOWN OF JACKSON	45,074	6,954	6,187	11,961	3,696	28,798
96671	TOWN OF SEVERN	32,976	5,087	4,527	8,750	5,736	24,100
96681	TOWN OF SEABOARD	48,870	7,540	6,709	12,968	13,276	40,493
96701	ONSLow COUNTY	20,401,904	3,147,529	2,800,575	5,413,878	278,573	11,640,555
96704	ONSLow COUNTY ABC BOARD	416,346	64,232	57,152	110,482	38,151	270,017
96708	ONSLow WATER & SEWER AUTHORITY	2,101,421	324,199	288,462	557,636	83,209	1,253,506
96711	CITY OF JACKSONVILLE	9,254,032	1,427,677	1,270,303	2,455,663	-	5,153,643
96721	TOWN OF SWANSBORO	516,933	79,751	70,959	137,174	8,328	296,212
96731	TOWN OF HOLLY RIDGE	403,773	62,293	55,426	107,146	13,647	238,512
96733	HOLLY RIDGE HOUSING AUTHORITY	27,994	4,319	3,843	7,428	4,117	19,707
96741	TOWN OF RICHLANDS	234,625	36,197	32,207	62,260	4,092	134,756
96751	TOWN OF NORTH TOPSAIL BEACH	662,358	102,186	90,922	175,764	1,710	370,582
96801	ORANGE COUNTY	18,089,819	2,790,829	2,483,194	4,800,340	244,257	10,318,620
96804	ORANGE COUNTY ABC BOARD	605,896	93,475	83,171	160,781	4,075	341,502
96808	ORANGE WATER AND SEWER AUTHORITY	2,982,508	460,130	409,410	791,443	18,089	1,679,072
96811	TOWN OF CHAPEL HILL	14,530,358	2,241,689	1,994,586	3,855,796	28,059	8,120,130

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	
9,058	-	87,034	96,092	486,058	(13,480)	472,578	
10,460	-	145,457	155,917	561,247	(84,382)	476,865	
20,883	-	162,463	183,346	1,120,518	(80,644)	1,039,874	
12,797	-	89,308	102,105	686,650	(50,724)	635,926	
3,876	-	13,815	17,691	207,972	(246)	207,726	
14,431	-	39,863	54,294	774,359	10,914	785,273	
6,745	-	1,853	8,598	361,908	6,768	368,676	
9,793	-	2,275	12,068	525,465	25,672	551,137	
160	-	3,870	4,030	8,567	(1,972)	6,595	
1,805	-	1,261	3,066	96,869	8,891	105,760	
266	-	2,114	2,380	14,300	(1,295)	13,005	
13,573	-	100,519	114,092	728,297	(35,895)	692,402	
174	-	-	174	9,357	1,951	11,308	
345	-	-	345	18,517	(1,535)	16,982	
2,801	-	17,587	20,388	150,312	(5,474)	144,838	
1,540	-	22,322	23,862	82,635	(10,839)	71,796	
667	-	2,843	3,510	35,782	3,441	39,223	
1,242	-	10,419	11,661	66,622	(7,630)	58,992	
54,280	-	127,331	181,611	2,912,529	(34,571)	2,877,958	
289	-	746	1,035	15,486	2,441	17,927	
583	-	733	1,316	31,301	3,589	34,890	
505	-	-	505	27,084	6,681	33,765	
617	-	5,950	6,567	33,080	2,495	35,575	
16,368	-	112,780	129,148	878,279	(38,768)	839,511	
75	-	7,008	7,083	4,020	(1,283)	2,737	
27,140	-	-	27,140	1,456,264	2,691,083	4,147,347	
458	-	1,391	1,849	24,580	(243)	24,337	
8,624	-	67,389	76,013	462,731	(31,677)	431,054	
1,122	-	5,984	7,106	60,230	(2,239)	57,991	
12,841	-	35,067	47,908	689,022	(9,188)	679,834	
607	-	5,439	6,046	32,553	190	32,743	
1,744	-	16,072	17,816	93,574	(4,573)	89,001	
432	-	634	1,066	23,196	(775)	22,421	
2,622	-	20,575	23,197	140,691	(665)	140,026	
54,976	-	163,892	218,868	2,949,893	(37,128)	2,912,765	
1,226	-	-	1,226	65,766	12,826	78,592	
1,624	-	1,578	3,202	87,116	4,206	91,322	
883	-	5,714	6,597	47,380	1,584	48,964	
5,266	-	60,679	65,945	282,568	(39,301)	243,267	
376	-	9,581	9,957	20,165	(2,392)	17,773	
344	-	57	401	18,451	2,845	21,296	
230	-	2,079	2,309	12,323	588	12,911	
1,889	-	9,861	11,750	101,350	(1,446)	99,904	
178,443	-	280,861	459,304	9,574,878	126,655	9,701,533	
4,985	-	-	4,985	267,477	23,122	290,599	
3,507	-	-	3,507	188,203	104,796	292,999	
5,023	-	3,438	8,461	269,520	11,348	280,868	
27,234	-	17,095	44,329	1,461,339	67,118	1,528,457	
91	-	-	91	4,876	5,799	10,675	
7,563	-	55,836	63,399	405,796	(51,447)	354,349	
1,953	-	7,472	9,425	104,777	1,973	106,750	
11,878	-	66,754	78,632	637,359	(6,086)	631,273	
107,071	-	363,715	470,786	5,745,190	(139,676)	5,605,514	
4,394	-	5,150	9,544	235,781	11,668	247,449	
21,348	-	78,122	99,470	1,145,493	10,810	1,156,303	
69	-	31	100	3,690	870	4,560	
296	-	5,198	5,494	15,881	(426)	15,455	
669	-	2,264	2,933	35,914	1,711	37,625	
236	-	4,283	4,519	12,652	(2,837)	9,815	
290	-	531	821	15,552	2,111	17,663	
394	-	-	394	21,153	7,161	28,314	
238	-	392	630	12,784	12	12,796	
233	-	-	233	12,520	2,708	15,228	
171	-	-	171	9,160	3,860	13,020	
253	-	6,212	6,465	13,575	4,774	18,349	
105,615	-	118,719	224,334	5,667,102	115,986	5,783,088	
2,155	-	-	2,155	115,650	14,330	129,980	
10,879	-	12,940	23,819	583,718	35,387	619,105	
47,906	-	409,014	456,920	2,570,522	(194,188)	2,376,334	
2,676	-	16,609	19,285	143,590	(991)	142,599	
2,090	-	1,770	3,860	112,157	6,857	119,014	
145	-	705	850	7,776	2,113	9,889	
1,215	-	1,693	2,908	65,172	2,903	68,075	
3,429	-	19,725	23,154	183,985	(418)	183,567	
93,646	-	54,881	148,527	5,024,867	234,375	5,259,242	
3,137	-	20,354	23,491	168,302	(2,456)	165,846	
15,440	-	15,050	30,490	828,461	20,446	848,907	
75,220	-	73,994	149,214	4,036,144	(36,406)	3,999,738	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
96821	TOWN OF CARRBORO	2,735,310	421,993	375,477	725,846	-	1,523,316
96831	TOWN OF HILLSBOROUGH	2,209,362	340,852	303,280	586,279	18,400	1,248,811
96901	PAMLICO COUNTY	2,160,966	333,386	296,636	573,437	68,835	1,272,294
96911	TOWN OF BAYBORO	5,456	842	749	1,448	1,923	4,962
96912	TOWN OF ORIENTAL	161,556	24,924	22,177	42,871	1,472	91,444
96918	BAY RIVER METRO SEWERAGE DISTRICT	76,627	11,822	10,519	20,334	1,798	44,473
97001	PASQUOTANK COUNTY	3,172,058	489,373	435,430	841,742	142,216	1,908,761
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	1,152,247	177,764	158,169	305,762	5,136	646,831
97004	PASQUOTANK COUNTY ABC BOARD	20,165	3,111	2,768	5,351	5,157	16,387
97005	EAST ALBEMARLE REGIONAL LIBRARY	65,239	10,065	8,955	17,312	9,886	46,218
97008	ALBEMARLE DISTRICT JAIL COMMISSION	656,190	101,234	90,075	174,127	3,810	369,246
97010	ALBEMARLE HOSPITAL AUTHORITY	-	-	-	-	-	-
97011	ELIZABETH CITY	4,608,749	711,020	632,644	1,222,984	-	2,566,648
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	72,831	11,236	9,997	19,327	6,719	47,279
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	51,954	8,015	7,132	13,787	7,375	38,309
97015	PASQUOTANK-CAMDEN LIBRARY	122,650	18,922	16,836	32,547	9,840	78,145
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	17,555	2,708	2,410	4,659	7,148	16,925
97101	PENDER COUNTY	5,884,594	907,853	807,780	1,561,544	35,145	3,312,322
97104	PENDER COUNTY ABC BOARD	133,088	20,532	18,269	35,317	11,210	85,328
97111	TOWN OF BURGAW	659,037	101,674	90,466	174,883	656	367,679
97121	TOWN OF TOPSAIL BEACH	307,930	47,506	42,270	81,713	15,643	187,132
97131	TOWN OF SURF CITY	1,441,198	222,343	197,834	382,438	20,955	823,570
97201	PERQUIMANS COUNTY	1,215,114	187,463	166,799	322,444	30,683	707,389
97211	TOWN OF HERTFORD	345,650	53,326	47,448	91,722	11,315	203,811
97213	HERTFORD HOUSING AUTHORITY	108,179	16,689	14,849	28,706	8,617	68,861
97217	TOWN OF HERTFORD ABC BOARD	11,624	1,793	1,596	3,085	8,394	14,868
97221	TOWN OF WINFALL	9,489	1,464	1,303	2,518	6,077	11,362
97301	PERSON COUNTY	5,839,757	900,936	801,625	1,549,646	10,684	3,262,891
97304	PERSON COUNTY ABC BOARD	36,297	5,600	4,983	9,632	9,181	29,396
97311	CITY OF ROXBORO	2,097,625	323,614	287,942	556,629	-	1,168,185
97401	PITT COUNTY	16,948,011	2,614,675	2,326,458	4,497,348	194,684	9,633,165
97402	PITT-GREENVILLE CONVENTION AND VISTORS	114,821	17,714	15,761	30,469	12,911	76,855
97404	PITT COUNTY ABC BOARD	482,060	74,370	66,173	127,920	-	268,463
97405	SHEPPARD MEMORIAL LIBRARY	274,243	42,309	37,646	72,773	33,588	186,316
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	102,011	15,738	14,003	27,070	6,868	63,679
97411	CITY OF GREENVILLE	14,799,856	2,283,266	2,031,580	3,927,310	-	8,242,156
97412	GREENVILLE UTILITIES COMMISSION	10,970,896	1,692,549	1,505,978	2,911,252	233,378	6,343,157
97413	GREENVILLE HOUSING AUTHORITY	640,532	98,819	87,926	169,973	21,390	378,108
97421	TOWN OF FARMVILLE	1,061,386	163,747	145,696	281,651	12,678	603,772
97423	FARMVILLE HOUSING AUTHORITY	93,233	14,384	12,798	24,740	37,150	89,072
97431	TOWN OF GRIFTON	245,537	37,881	33,705	65,156	17,263	154,005
97441	TOWN OF BETHEL	125,497	19,361	17,227	33,302	-	69,890
97451	TOWN OF WINTERVILLE	1,503,590	231,968	206,398	398,995	21,165	858,526
97461	TOWN OF AYDEN	1,257,816	194,051	172,661	333,776	3,040	703,528
97471	TOWN OF GRIMESLAND	39,381	6,076	5,406	10,450	10,650	32,582
97481	VILLAGE OF SIMPSON	29,892	4,612	4,103	7,932	1,760	18,407
97491	TOWN OF FOUNTAIN	-	-	-	-	-	-
97501	POLK COUNTY	2,554,538	394,104	350,662	677,876	80,569	1,503,211
97511	TOWN OF TRYON	429,157	66,209	58,911	113,882	8,581	247,583
97521	TOWN OF COLUMBUS	299,864	46,262	41,162	79,572	-	166,996
97527	COLUMBUS ABC BOARD	3,321	512	456	881	3,462	5,311
97531	CITY OF SALUDA	125,260	19,325	17,194	33,239	18,303	88,061
97601	RANDOLPH COUNTY	12,446,967	1,920,271	1,708,599	3,302,945	143,195	7,075,010
97607	ASHEBORO ABC BOARD	52,903	8,162	7,262	14,038	13,674	43,136
97611	CITY OF ASHEBORO	5,603,709	864,519	769,222	1,487,008	-	3,120,749
97613	ASHEBORO HOUSING AUTHORITY	274,006	42,273	37,613	72,710	7,279	159,875
97621	CITY OF RANDLEMAN	1,059,251	163,417	145,404	281,084	7,112	597,017
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	56,936	8,784	7,815	15,109	2,822	34,530
97627	CITY OF RANDLEMAN ABC BOARD	22,537	3,477	3,094	5,981	860	13,412
97631	TOWN OF LIBERTY	496,057	76,530	68,094	131,634	3,847	280,105
97637	LIBERTY ABC BOARD	8,778	1,354	1,205	2,329	1,324	6,212
97641	TOWN OF RAMSEUR	121,938	18,812	16,739	32,358	8,101	76,010
97651	CITY OF ARCHDALE	1,231,957	190,062	169,112	326,914	1,180	687,268
97661	CITY OF TRINITY	104,383	16,104	14,329	27,699	7,695	65,827
97701	RICHMOND COUNTY	6,070,823	936,584	833,344	1,610,962	51,260	3,432,150
97705	SANDHILL REGIONAL LIBRARY	107,942	16,653	14,818	28,644	1,548	61,663
97711	CITY OF ROCKINGHAM	2,164,525	333,935	297,125	574,381	12,495	1,217,936
97713	ROCKINGHAM HOUSING AUTHORITY	119,803	18,483	16,445	31,791	4,434	71,153
97717	HAMLET ABC BOARD	12,573	1,940	1,726	3,336	1,033	8,035
97721	CITY OF HAMLET	1,401,342	216,194	192,363	371,862	11,194	791,613
97727	CITY OF ROCKINGHAM ABC BOARD	48,870	7,540	6,709	12,968	-	27,217
97731	TOWN OF ELLERBE	78,762	12,151	10,811	20,900	4,695	48,557
97801	COUNTY OF ROBESON	15,586,761	2,404,667	2,139,599	4,136,125	-	8,680,391
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	399,502	61,634	54,840	106,013	12,750	235,237
97803	ROBESON COUNTY HOUSING AUTHORITY	193,820	29,902	26,605	51,432	5,367	113,306
97805	ROBESON COUNTY PUBLIC LIBRARY	196,193	30,268	26,932	52,062	9,379	118,641
97811	CITY OF LUMBERTON	5,774,992	890,944	792,734	1,532,460	-	3,216,138
97817	LUMBERTON ABC BOARD	43,177	6,661	5,927	11,457	13,908	37,953

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	
14,160	-	169,149	183,309	759,796	(77,119)	682,677	
11,437	-	5,806	17,243	613,702	17,873	631,575	
11,187	-	-	11,187	600,259	31,901	632,160	
28	-	1,941	1,969	1,516	764	2,280	
836	-	2,729	3,565	44,876	2,396	47,272	
397	-	3,897	4,294	21,285	4,776	26,061	
16,421	-	-	16,421	881,113	46,843	927,956	
5,965	-	75,548	81,513	320,063	(7,630)	312,433	
104	-	-	104	5,601	2,552	8,153	
338	-	702	1,040	18,122	3,372	21,494	
3,397	-	5,294	8,691	182,272	6,191	188,463	
-	-	777,787	777,787	-	(1,279,115)	(1,279,115)	
23,858	-	61,009	84,867	1,280,187	(40,429)	1,239,758	
377	-	415	792	20,230	1,569	21,799	
269	-	-	269	14,432	2,956	17,388	
635	-	3,745	4,380	34,069	1,860	35,929	
91	-	-	91	4,876	3,577	8,453	
30,463	-	-	30,463	1,634,583	9,399	1,643,982	
689	-	-	689	36,968	7,518	44,486	
3,412	-	19,675	23,087	183,063	(3,431)	179,632	
1,594	-	5,525	7,119	85,535	263	85,798	
7,461	-	118,742	126,203	400,326	(21,454)	378,872	
6,290	-	1,246	7,536	337,526	10,658	348,184	
1,789	-	12,606	14,395	96,012	(859)	95,153	
560	-	322	882	30,049	3,081	33,130	
60	-	-	60	3,229	4,143	7,372	
49	-	-	49	2,636	3,385	6,021	
30,231	-	48,917	79,148	1,622,128	(14,603)	1,607,525	
188	-	-	188	10,082	4,481	14,563	
10,859	-	82,924	93,783	582,664	(48,862)	533,802	
87,735	-	24,107	111,842	4,707,703	(954)	4,706,749	
594	-	-	594	31,894	5,903	37,797	
2,495	-	26,048	28,543	133,903	(9,082)	124,821	
1,420	-	-	1,420	76,177	8,872	85,049	
528	-	-	528	28,336	3,527	31,863	
76,615	-	667,530	744,145	4,111,003	(393,360)	3,717,643	
56,793	-	-	56,793	3,047,421	107,578	3,154,999	
3,316	-	439	3,755	177,923	1,118	179,041	
5,495	-	8,104	13,599	294,825	(12,344)	282,481	
483	-	-	483	25,898	15,711	41,609	
1,271	-	-	1,271	68,204	5,239	73,443	
650	-	25,076	25,726	34,860	(7,198)	27,662	
7,784	-	34,586	42,370	417,657	81	417,738	
6,511	-	87,265	93,776	349,387	(29,095)	320,292	
204	-	-	204	10,939	4,239	15,178	
155	-	2,336	2,491	8,303	1,709	10,012	
-	-	2,921	2,921	-	(4,927)	(4,927)	
13,224	-	3,282	16,506	709,582	43,661	753,243	
2,222	-	27,881	30,103	119,208	(3,085)	116,123	
1,552	-	13,218	14,770	83,294	(4,767)	78,527	
17	-	-	17	923	866	1,789	
648	-	3,521	4,169	34,794	42	34,836	
64,435	-	56,258	120,693	3,457,434	(900)	3,456,534	
274	-	-	274	14,695	6,841	21,536	
29,009	-	262,473	291,482	1,556,560	(141,266)	1,415,294	
1,418	-	1,649	3,067	76,111	633	76,744	
5,483	-	77,672	83,155	294,231	(19,086)	275,145	
295	-	5,509	5,804	15,815	2,196	18,011	
117	-	455	572	6,260	(64)	6,196	
2,568	-	7,878	10,446	137,791	3,264	141,055	
45	-	20	65	2,438	571	3,009	
631	-	8,286	8,917	33,871	-	33,871	
6,378	-	40,115	46,493	342,205	(23,900)	318,305	
540	-	2,802	3,342	28,995	4,350	33,345	
31,427	-	-	31,427	1,686,312	10,250	1,696,562	
559	-	9,592	10,151	29,983	(54)	29,929	
11,205	-	22,125	33,330	601,247	1,420	602,667	
620	-	11,193	11,813	33,278	(3,702)	29,576	
65	-	1,481	1,546	3,493	(1,455)	2,038	
7,254	-	16,380	23,634	389,255	(8,177)	381,078	
253	-	1,628	1,881	13,575	(1,410)	12,165	
408	-	-	408	21,878	3,280	25,158	
80,689	-	508,951	589,640	4,329,584	(154,797)	4,174,787	
2,068	-	17,264	19,332	110,971	1,914	112,885	
1,003	-	685	1,688	53,838	4,391	58,229	
1,016	-	-	1,016	54,497	4,756	59,253	
29,896	-	95,364	125,260	1,604,138	(74,364)	1,529,774	
224	-	1,088	1,312	11,993	4,171	16,164	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
97818	LUMBERTON AIRPORT COMMISSION	48,159	7,430	6,611	12,779	3,906	30,726
97821	TOWN OF FAIRMONT	254,078	39,198	34,878	67,422	12,602	154,100
97823	FAIRMONT HOUSING AUTHORITY	40,804	6,295	5,601	10,828	1,190	23,914
97831	TOWN OF ST PAULS	360,596	55,631	49,499	95,688	11,447	212,265
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	22,063	3,404	3,029	5,855	3,379	15,667
97840	TOWN OF MAXTON	322,639	49,775	44,288	85,616	90,526	270,205
97841	TOWN OF PARKTON	28,468	4,392	3,908	7,554	186	16,040
97847	MAXTON ABC BOARD	4,745	732	651	1,259	2,019	4,661
97851	TOWN OF PEMBROKE	658,325	101,564	90,369	174,694	-	366,627
97853	PEMBROKE HOUSING AUTHORITY	215,646	33,269	29,601	57,224	4,930	125,024
97861	TOWN OF ROWLAND	102,011	15,738	14,003	27,070	799	57,610
97871	TOWN OF RED SPRINGS	737,324	113,752	101,213	195,657	260,432	671,054
97877	RED SPRINGS ABC BOARD	4,270	659	586	1,133	2,439	4,817
97901	ROCKINGHAM COUNTY	10,000,370	1,542,820	1,372,753	2,653,712	48,144	5,617,429
97911	CITY OF REIDSVILLE	3,044,664	469,719	417,942	807,936	11,320	1,706,917
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	80,422	12,407	11,039	21,341	17,313	62,100
97917	REIDSVILLE ABC BOARD	46,735	7,210	6,415	12,402	7,021	33,048
97921	TOWN OF MAYODAN	538,522	83,081	73,923	142,903	12,802	312,709
97931	TOWN OF STONEVILLE	160,370	24,741	22,014	42,556	9,841	99,152
97941	TOWN OF MADISON	478,264	73,785	65,651	126,913	19,522	285,871
97947	MADISON ABC BOARD	34,873	5,380	4,788	9,254	11,430	30,852
97948	MADISON-MAYODAN RECREATION COMMISSION	50,531	7,796	6,936	13,409	1,178	29,319
97951	CITY OF EDEN	2,805,532	432,827	385,116	744,480	20,429	1,582,852
97957	EDEN ABC BOARD	40,804	6,295	5,601	10,828	5,813	28,537
98001	ROWAN COUNTY	12,746,356	1,966,460	1,749,696	3,382,391	275,498	7,374,045
98002	ROWAN CONVENTION & VISTORS BUREAU	15,420	2,379	2,117	4,092	1,772	10,360
98003	ROWAN COUNTY HOUSING AUTHORITY	182,670	28,182	25,075	48,474	62,655	164,386
98004	ROWAN COUNTY ABC BOARD	282,071	43,517	38,720	74,851	41,871	198,959
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	18,267	2,818	2,507	4,847	20	10,192
98011	CITY OF SALISBURY	7,816,155	1,205,847	1,072,925	2,074,106	81,290	4,434,168
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	318,843	49,190	43,768	84,609	137,928	315,495
98021	TOWN OF EAST SPENCER	85,642	13,212	11,756	22,726	6,068	53,762
98023	EAST SPENCER HOUSING AUTHORITY	44,600	6,881	6,122	11,835	1,700	26,538
98031	TOWN OF SPENCER	407,331	62,842	55,914	108,090	7,268	234,114
98041	TOWN OF CHINA GROVE	531,879	82,056	73,011	141,140	23,837	320,044
98051	TOWN OF LANDIS	640,295	98,782	87,893	169,910	12,423	369,008
98061	TOWN OF GRANITE QUARRY	318,368	49,117	43,702	84,483	14,234	191,536
98071	TOWN OF ROCKWELL	84,930	13,103	11,658	22,537	20,473	67,771
98081	TOWN OF FAITH	40,804	6,295	5,601	10,828	-	22,724
98091	TOWN OF CLEVELAND	122,413	18,885	16,803	32,484	5,795	73,967
98101	RUTHERFORD COUNTY	6,286,232	969,816	862,912	1,668,123	13,234	3,514,085
98102	BROAD RIVER WATER AUTHORITY	354,902	54,753	48,718	94,177	-	197,648
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	1,149,400	177,325	157,779	305,006	7,298	647,408
98107	FOREST CITY ABC BOARD 168	23,961	3,697	3,289	6,358	7,863	21,207
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	339,482	52,374	46,601	90,085	8,985	198,045
98111	TOWN OF FOREST CITY	2,421,449	373,572	332,393	642,559	-	1,348,524
98113	FOREST CITY HOUSING AUTHORITY	92,521	14,274	12,700	24,552	7,102	58,628
98121	TOWN OF SPINDALE	531,642	82,020	72,979	141,077	5,555	301,631
98131	TOWN OF LAKE LURE	544,927	84,069	74,802	144,603	-	303,474
98141	TOWN OF RUTHERFORDTON	715,498	110,384	98,217	189,866	3,632	402,099
98147	TOWN OF RUTHERFORDTON ABC BRD	27,282	4,209	3,745	7,240	7,998	23,192
98161	TOWN OF ELLENBORO	15,895	2,452	2,182	4,218	2,865	11,717
98201	SAMPSON COUNTY	7,526,255	1,161,122	1,033,131	1,997,178	47,695	4,239,126
98205	J C HOLIDAY MEMORIAL LIBRARY	85,642	13,212	11,756	22,726	1,169	48,863
98211	CITY OF CLINTON	2,027,641	312,817	278,335	538,058	-	1,129,210
98218	CLINTON ABC BOARD	36,771	5,673	5,047	9,758	3,767	24,245
98221	TOWN OF SALEMBURG	43,888	6,771	6,025	11,646	4,486	28,928
98231	TOWN OF NEWTON GROVE	73,543	11,346	10,096	19,515	7,747	48,704
98237	ROSEBORO ABC BOARD	13,285	2,050	1,823	3,525	4,018	11,416
98241	TOWN OF GARLAND	28,943	4,465	3,973	7,680	2,352	18,470
98251	TOWN OF TURKEY	6,405	988	879	1,700	1,458	5,025
98261	TOWN OF ROSEBORO	78,525	12,114	10,779	20,837	6,529	50,259
98271	TOWN OF ATRYVILLE	12,573	1,940	1,726	3,336	2,879	9,881
98301	SCOTLAND COUNTY	4,149,226	640,127	569,565	1,101,044	56,900	2,367,636
98304	SCOTLAND COUNTY ABC BOARD	45,786	7,064	6,286	12,150	3,861	29,361
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	53,140	8,198	7,295	14,101	7,416	37,010
98311	CITY OF LAURINBURG	2,593,444	400,107	356,003	688,200	-	1,444,310
98313	LAURINBURG HOUSING AUTHORITY	575,056	88,717	78,938	152,598	283,623	603,876
98321	TOWN OF WAGRAM	45,549	7,027	6,253	12,087	63	25,430
98331	TOWN OF GIBSON	22,063	3,404	3,029	5,855	3,274	15,562
98401	STANLY COUNTY	6,490,253	1,001,292	890,919	1,722,263	198,418	3,812,892
98404	LOCUST ABC BOARD	35,822	5,527	4,917	9,506	7,686	27,636
98411	CITY OF ALBEMARLE	4,585,025	707,360	629,388	1,216,689	-	2,553,437
98414	VILLAGE OF MISENHEIMER	98,689	15,225	13,548	26,188	18,529	73,490
98417	ALBEMARLE ABC BOARD	51,005	7,869	7,001	13,535	4,701	33,106
98421	TOWN OF NORWOOD	251,468	38,796	34,519	66,730	17,902	157,947
98427	NORWOOD ABC BOARD	8,066	1,244	1,107	2,140	1,747	6,238
98431	CITY OF LOCUST	465,216	71,772	63,861	123,450	-	259,083

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	
249	-	983	1,232	13,377	(89)	13,288	
1,315	-	5,606	6,921	70,576	(7,137)	63,439	
211	-	2,106	2,317	11,334	(598)	10,736	
1,867	-	5,865	7,732	100,164	(2,869)	97,295	
114	-	139	253	6,128	1,610	7,738	
1,670	-	-	1,670	89,620	37,670	127,290	
147	-	783	930	7,908	(3,836)	4,072	
25	-	-	25	1,318	610	1,928	
3,408	-	25,332	28,740	182,865	(6,676)	176,189	
1,116	-	18,002	19,118	59,901	(2,497)	57,404	
528	-	15,816	16,344	28,336	(6,822)	21,514	
3,817	-	-	3,817	204,809	109,999	314,808	
22	-	-	22	1,186	1,008	2,194	
51,769	-	28,304	80,073	2,777,835	30,359	2,808,194	
15,761	-	18,493	34,254	845,726	10,611	856,337	
416	-	-	416	22,339	7,130	29,469	
242	-	-	242	12,962	3,750	16,732	
2,788	-	2,898	5,686	149,587	5,157	154,744	
830	-	3,109	3,939	44,547	1,729	46,276	
2,476	-	6,561	9,037	132,849	9,717	142,566	
181	-	-	181	9,687	4,453	14,140	
262	-	6,237	6,499	14,036	(878)	13,158	
14,524	-	100	14,624	779,301	4,342	783,643	
211	-	466	677	11,334	1,280	12,614	
65,985	-	-	65,985	3,540,596	124,587	3,665,183	
80	-	-	80	4,283	(5,879)	(1,596)	
946	-	-	946	50,741	25,199	75,940	
1,460	-	-	1,460	78,352	19,024	97,376	
95	-	556	651	5,074	(548)	4,526	
40,462	-	168,657	209,119	2,171,118	(126,045)	2,045,073	
1,651	-	-	1,651	88,566	55,732	144,298	
443	-	29,951	30,394	23,789	(559)	23,230	
231	-	2,588	2,819	12,389	(2,200)	10,189	
2,109	-	5,245	7,354	113,146	(92)	113,054	
2,753	-	1,903	4,656	147,742	3,840	151,582	
3,315	-	5,552	8,867	177,857	7,633	185,490	
1,648	-	10,224	11,872	88,434	(3,412)	85,022	
440	-	541	981	23,591	6,474	30,065	
211	-	3,428	3,639	11,334	(2,166)	9,168	
634	-	-	634	34,003	976	34,979	
32,542	-	206,313	238,855	1,746,147	(31,729)	1,714,418	
1,837	-	13,146	14,983	98,582	(6,674)	91,908	
5,950	-	39,675	45,625	319,272	(24,913)	294,359	
124	-	-	124	6,656	4,229	10,885	
1,757	-	13,377	15,134	94,299	(7,438)	86,861	
12,535	-	76,213	88,748	672,614	(29,272)	643,342	
479	-	416	895	25,700	4,533	30,233	
2,752	-	17,709	20,461	147,676	(4,423)	143,253	
2,821	-	41,009	43,830	151,366	(26,275)	125,091	
3,704	-	20,500	24,204	198,746	(14,365)	184,381	
141	-	-	141	7,578	4,051	11,629	
82	-	-	82	4,415	1,383	5,798	
38,961	-	50,438	89,399	2,090,592	(13,335)	2,077,257	
443	-	6,010	6,453	23,789	(1,258)	22,531	
10,497	-	112,320	122,817	563,224	(56,480)	506,744	
190	-	285	475	10,214	269	10,483	
227	-	-	227	12,191	1,809	14,000	
381	-	5,129	5,510	20,428	(1,821)	18,607	
69	-	-	69	3,690	1,826	5,516	
150	-	2,460	2,610	8,039	2,327	10,366	
33	-	-	33	1,779	722	2,501	
407	-	3,201	3,608	21,812	1,417	23,229	
65	-	-	65	3,493	1,857	5,350	
21,479	-	-	21,479	1,152,544	25,032	1,177,576	
237	-	-	237	12,718	1,416	14,134	
275	-	-	275	14,761	4,258	19,019	
13,426	-	152,880	166,306	720,389	(39,908)	680,481	
2,977	-	-	2,977	159,735	109,986	269,721	
236	-	1,957	2,193	12,652	453	13,105	
114	-	-	114	6,128	1,309	7,437	
33,598	-	4,093	37,691	1,802,818	81,533	1,884,351	
185	-	-	185	9,950	2,503	12,453	
23,735	-	116,454	140,189	1,273,597	(35,630)	1,237,967	
511	-	24,349	24,860	27,413	(3,734)	23,679	
264	-	-	264	14,168	1,052	15,220	
1,302	-	9,065	10,367	69,851	2,976	72,827	
42	-	-	42	2,241	707	2,948	
2,408	-	33,499	35,907	129,225	(12,036)	117,189	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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	
98441	TOWN OF OAKBORO	258,585	39,894	35,496	68,619	12,072	156,081	
98451	TOWN OF BADIN	115,770	17,861	15,892	30,721	380	64,854	
98471	TOWN OF NEW LONDON	14,471	2,233	1,987	3,840	5,121	13,181	
98481	TOWN OF STANFIELD	170,809	26,352	23,447	45,326	2,185	97,310	
98501	STOKES COUNTY	3,852,446	594,341	528,826	1,022,291	103,062	2,248,520	
98511	TOWN OF WALNUT COVE	94,894	14,640	13,026	25,181	4,106	56,953	
98517	WALNUT COVE ABC BOARD	5,456	842	749	1,448	2,754	5,793	
98521	CITY OF KING	1,536,803	237,092	210,957	407,808	26,095	881,952	
98601	SURRY COUNTY	8,247,684	1,272,422	1,132,162	2,188,617	-	4,593,201	
98604	YADKIN VALLEY ABC BOARD	30,603	4,721	4,201	8,121	4,763	21,806	
98607	PILOT MOUNTAIN ABC BOARD	16,369	2,525	2,247	4,344	1,428	10,544	
98608	YADKIN VALLEY SEWER AUTHORITY	102,248	15,774	14,035	27,133	3,440	60,382	
98611	TOWN OF PILOT MOUNTAIN	271,159	41,833	37,222	71,955	27,552	178,562	
98621	TOWN OF DOBSON	325,248	50,178	44,647	86,308	229	181,362	
98627	DOBSON ABC BOARD	19,690	3,038	2,703	5,225	206	11,172	
98631	CITY OF MOUNT AIRY	2,428,804	374,707	333,403	644,511	18,991	1,371,612	
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	45,074	6,954	6,187	11,961	9,802	34,904	
98641	TOWN OF ELKIN	689,877	106,432	94,699	183,067	1,967	386,165	
98647	ELKIN ABC BOARD	-	-	-	-	1,056	1,056	
98701	SWAIN COUNTY	2,578,736	397,838	353,983	684,297	2,231	1,438,349	
98711	TOWN OF BRYSON CITY	395,707	61,048	54,318	105,005	-	220,371	
98717	BRYSON CITY ABC BOARD	46,498	7,174	6,383	12,339	928	26,824	
98801	TRANSYLVANIA COUNTY	5,075,626	783,048	696,732	1,346,875	90,601	2,917,256	
98811	CITY OF BREVARD	1,502,167	231,749	206,203	398,617	10,392	846,961	
98817	BREVARD ABC BOARD	56,936	8,784	7,815	15,109	3,830	35,538	
98901	TYRRELL COUNTY	718,582	110,860	98,640	190,684	5,223	405,407	
98904	TYRRELL COUNTY ABC BOARD	9,489	1,464	1,303	2,518	762	6,047	
98911	TOWN OF COLUMBIA	68,561	10,577	9,411	18,193	12,643	50,824	
99001	UNION COUNTY	19,506,819	3,009,439	2,677,706	5,176,357	209,363	11,072,865	
99011	CITY OF MONROE	9,172,660	1,415,124	1,259,134	2,434,070	838	5,109,166	
99013	CITY OF MONROE HOUSING AUTHORITY	116,008	17,897	15,924	30,784	-	64,605	
99014	INDIAN TRAIL ABC BOARD	34,399	5,307	4,722	9,128	8,368	27,525	
99017	MONROE ABC BOARD	108,179	16,689	14,849	28,706	5,362	65,606	
99021	TOWN OF MARSHVILLE	313,149	48,311	42,986	83,098	7,338	181,733	
99022	TOWN OF MINERAL SPRINGS	23,486	3,623	3,224	6,232	10,975	24,054	
99031	TOWN OF WINGATE	324,299	50,032	44,516	86,056	1,850	182,454	
99041	TOWN OF WAXHAW	1,575,235	243,021	216,233	418,007	24,066	901,327	
99047	WAXHAW ABC BOARD	37,009	5,710	5,080	9,821	6,776	27,387	
99051	TOWN OF INDIAN TRAIL	838,148	129,306	115,053	222,412	6,035	472,806	
99061	TOWN OF UNIONVILLE	17,793	2,745	2,443	4,721	7,969	17,878	
99071	TOWN OF WEDDINGTON	54,089	8,345	7,425	14,353	614	30,737	
99081	VILLAGE OF MARVIN	34,636	5,344	4,755	9,191	5,866	25,156	
99091	VILLAGE OF WESLEY CHAPEL	8,303	1,281	1,140	2,203	5,036	9,660	
99101	VANCE COUNTY	5,215,831	804,679	715,979	1,384,080	34,730	2,939,468	
99104	VANCE COUNTY ABC BOARD	80,660	12,444	11,072	21,404	16,545	61,465	
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	283,258	43,700	38,883	75,166	3,815	161,564	
99110	KERR AREA TRANSPORTATION AUTHORITY	415,160	64,049	56,989	110,167	70,943	302,148	
99111	CITY OF HENDERSON	3,099,939	478,247	425,529	822,604	-	1,726,380	
99201	WAKE COUNTY	81,176,799	12,523,651	11,143,160	21,541,189	1,400,637	46,808,637	
99202	TOWN OF HOLLY SPRINGS	6,407,933	988,592	879,618	1,700,418	-	3,568,628	
99203	TOWN OF ROLESVILLE	706,009	108,920	96,914	187,348	8,157	401,339	
99204	WAKE COUNTY ABC BOARD	2,194,891	338,619	301,293	582,439	126,160	1,348,511	
99206	TOWN OF MORRISVILLE	4,122,419	635,991	565,885	1,093,931	840,347	3,136,154	
99207	WAKE COUNTY HOUSING AUTHORITY	331,891	51,203	45,559	88,071	190,835	375,668	
99208	BAYLEAF FIRE DEPARTMENT	558,924	86,229	76,723	148,317	50,056	361,325	
99210	ELECTRICITIES OF NORTH CAROLINA	3,941,172	608,029	541,006	1,045,835	151,956	2,346,826	
99211	CITY OF RALEIGH	91,697,898	14,146,807	12,587,395	24,333,083	650,029	51,717,314	
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	171,283	26,425	23,512	45,452	181	95,570	
99213	CITY OF RALEIGH HOUSING AUTHORITY	1,815,316	280,060	249,189	481,715	17,354	1,028,318	
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	7,894,442	1,217,925	1,083,672	2,094,880	301,160	4,697,637	
99221	TOWN OF CARY	30,101,461	4,643,940	4,132,035	7,987,766	-	16,763,741	
99222	CENTENNIAL AUTHORITY	88,251	13,615	12,114	23,418	1,038	50,185	
99231	TOWN OF WENDELL	861,872	132,966	118,310	228,708	-	479,984	
99241	TOWN OF ZEBULON	1,301,941	200,859	178,718	345,485	-	725,062	
99251	TOWN OF GARNER	3,780,327	583,215	518,926	1,003,153	1,524	2,106,818	
99252	GARNER FIRE DEPT	1,595,163	246,096	218,968	423,295	-	888,359	
99261	TOWN OF FUQUAY-VARINA	4,976,225	767,713	683,088	1,320,498	-	2,771,299	
99271	TOWN OF APEX	10,061,577	1,552,262	1,381,155	2,669,954	74,425	5,677,796	
99281	TOWN OF WAKE FOREST	5,639,057	869,972	774,075	1,496,388	19,048	3,159,483	
99291	TOWN OF KNIGHTDALE	1,954,098	301,471	268,240	518,542	12,562	1,100,815	
99301	WARREN COUNTY	4,089,680	630,941	561,391	1,085,243	12,780	2,290,355	
99304	WARREN COUNTY ABC BOARD	20,165	3,111	2,768	5,351	5,796	17,026	
99311	TOWN OF NORLINA	144,001	22,216	19,767	38,212	4,078	84,273	
99321	TOWN OF WARRENTON	206,394	31,842	28,331	54,769	80,354	195,296	
99401	WASHINGTON COUNTY	1,991,581	307,254	273,385	528,489	7,764	1,116,892	
99404	WASHINGTON COUNTY ABC BOARD	21,588	3,331	2,963	5,729	1,629	13,652	
99405	PETTIGREW REGIONAL LIBRARY	123,836	19,105	16,999	32,861	14,217	83,182	
99411	TOWN OF PLYMOUTH	408,992	63,098	56,142	108,531	41,315	269,086	

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	
1,339	-	13,805	15,144	71,828	(5,014)	66,814	
599	-	4,433	5,032	32,158	(1,432)	30,726	
75	-	-	75	4,020	1,280	5,300	
884	-	4,175	5,059	47,446	495	47,941	
19,943	-	-	19,943	1,070,106	31,738	1,101,844	
491	-	3,548	4,039	26,359	(9,955)	16,404	
28	-	-	28	1,516	1,018	2,534	
7,956	-	52,330	60,286	426,883	(16,971)	409,912	
42,696	-	132,455	175,151	2,290,986	(95,496)	2,195,490	
158	-	395	553	8,501	2,178	10,679	
85	-	602	687	4,547	(512)	4,035	
529	-	4,498	5,027	28,402	961	29,363	
1,404	-	6,191	7,595	75,321	6,163	81,484	
1,684	-	6,715	8,399	90,345	(3,483)	86,862	
102	-	1,443	1,545	5,469	(389)	5,080	
12,573	-	60,399	72,972	674,657	(36,968)	637,689	
233	-	-	233	12,520	4,352	16,872	
3,571	-	5,099	8,670	191,629	68	191,697	
-	-	3,238	3,238	-	171	171	
13,349	-	78,824	92,173	716,304	(35,842)	680,462	
2,048	-	31,195	33,243	109,917	(9,096)	100,821	
241	-	2,000	2,241	12,916	(184)	12,732	
26,275	-	76,084	102,359	1,409,873	36,447	1,446,320	
7,776	-	32,558	40,334	417,262	1,421	418,683	
295	-	-	295	15,815	(955)	14,860	
3,720	-	23,281	27,001	199,603	(4,531)	195,072	
49	-	1,361	1,410	2,636	(163)	2,473	
355	-	-	355	19,044	6,908	25,952	
100,982	-	-	100,982	5,418,471	195,187	5,613,658	
47,484	-	184,222	231,706	2,547,919	(211,857)	2,336,062	
601	-	6,685	7,286	32,224	(3,150)	29,074	
178	-	225	403	9,555	4,279	13,834	
560	-	3,293	3,853	30,049	(1,419)	28,630	
1,621	-	13,687	15,308	86,984	669	87,653	
122	-	-	122	6,524	4,162	10,686	
1,679	-	27,900	29,579	90,082	(15,810)	74,272	
8,155	-	13,122	21,277	437,558	25,573	463,131	
192	-	-	192	10,280	3,015	13,295	
4,339	-	13,404	17,743	232,815	1,887	234,702	
92	-	-	92	4,942	3,513	8,455	
280	-	4,179	4,459	15,025	(1,950)	13,075	
179	-	8,362	8,541	9,621	(1,818)	7,803	
43	-	-	43	2,306	(1,327)	979	
27,001	-	54,085	81,086	1,448,818	(23,157)	1,425,661	
418	-	-	418	22,405	8,025	30,430	
1,466	-	8,952	10,418	78,681	(6,025)	72,656	
2,149	-	-	2,149	115,320	34,935	150,255	
16,048	-	85,364	101,412	861,080	(70,799)	790,281	
420,231	-	-	420,231	22,548,738	366,921	22,935,659	
33,172	-	120,022	153,194	1,779,952	(75,166)	1,704,786	
3,655	-	26,201	29,856	196,110	8,430	204,540	
11,362	-	-	11,362	609,682	51,409	661,091	
21,341	-	-	21,341	1,145,097	312,871	1,457,968	
1,718	-	-	1,718	92,190	69,872	162,062	
2,893	-	18,070	20,963	155,254	(7,938)	147,316	
20,402	-	-	20,402	1,094,752	62,014	1,156,766	
474,696	-	1,116,278	1,590,974	25,471,217	(560,159)	24,911,058	
887	-	27,961	28,848	47,578	(17,534)	30,044	
9,397	-	31,841	41,238	504,246	(6,642)	497,604	
40,867	-	-	40,867	2,192,864	113,866	2,306,730	
155,827	-	578,576	734,403	8,361,379	(311,894)	8,049,485	
457	-	5,264	5,721	24,514	(385)	24,129	
4,462	-	28,617	33,079	239,405	(17,866)	221,539	
6,740	-	64,351	71,091	361,644	(55,208)	306,436	
19,570	-	33,789	53,359	1,050,073	(15,782)	1,034,291	
8,258	-	146,683	154,941	443,093	(93,460)	349,633	
25,761	-	102,016	127,777	1,362,262	(74,815)	1,307,447	
52,086	-	77,503	129,589	2,794,836	(26,883)	2,768,153	
29,192	-	84,495	113,687	1,566,379	(32,585)	1,533,794	
10,116	-	82,354	92,470	542,796	(52,321)	490,475	
21,171	-	110,271	131,442	1,136,004	22,906	1,158,910	
104	-	-	104	5,601	2,064	7,665	
745	-	3,557	4,302	40,000	(2,182)	37,818	
1,068	-	-	1,068	57,331	48,383	105,714	
10,310	-	71,466	81,776	553,208	7,509	560,717	
112	-	-	112	5,997	655	6,652	
641	-	-	641	34,398	6,652	41,050	
2,117	-	-	2,117	113,607	11,785	125,392	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2018

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
99413	PLYMOUTH HOUSING AUTHORITY	46,972	7,247	6,448	12,465	4,311	30,471
99421	TOWN OF ROPER	29,417	4,538	4,038	7,806	917	17,299
99431	TOWN OF CRESWELL	52,192	8,052	7,164	13,850	-	29,066
99501	WATAUGA COUNTY	3,928,361	606,053	539,247	1,042,435	26,120	2,213,855
99502	REGION D COUNCIL OF GOVERNMENTS	372,458	57,461	51,127	98,836	20,987	228,411
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	51,480	7,942	7,067	13,661	28	28,698
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	62,155	9,589	8,532	16,494	-	34,615
99511	TOWN OF BOONE	3,195,070	492,923	438,588	847,848	2,027	1,781,386
99521	TOWN OF BLOWING ROCK	1,178,342	181,790	161,751	312,687	22,179	678,407
99527	BLOWING ROCK ABC BOARD	27,282	4,209	3,745	7,240	1,078	16,272
99531	TOWN OF SEVEN DEVILS	210,664	32,500	28,917	55,902	59,872	177,191
99601	WAYNE COUNTY	14,142,954	2,181,922	1,941,407	3,752,994	210,675	8,086,998
99602	FORK TOWNSHIP SANITARY DISTRICT	144,238	22,253	19,799	38,275	6,923	87,250
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	416,346	64,232	57,152	110,482	75,872	307,738
99604	WAYNE COUNTY ABC BOARD	241,979	37,332	33,216	64,212	20,727	155,487
99609	SOUTHERN WAYNE SANITARY DISTRICT	47,684	7,357	6,545	12,654	5,627	32,183
99610	EASTERN WAYNE SANITARY DISTRICT	444,102	68,514	60,962	117,848	855	248,179
99611	CITY OF GOLDSBORO	7,803,582	1,203,907	1,071,199	2,070,769	61,818	4,407,693
99613	HOUSING AUTHORITY OF GOLDSBORO	846,926	130,661	116,258	224,741	342,685	814,345
99621	TOWN OF MOUNT OLIVE	887,256	136,883	121,794	235,443	26,836	520,956
99623	MOUNT OLIVE HOUSING AUTHORITY	82,558	12,737	11,333	21,908	1,303	47,281
99631	TOWN OF FREMONT	263,330	40,626	36,148	69,878	803	147,455
99651	TOWN OF PIKEVILLE	135,223	20,862	18,562	35,883	3,097	78,404
99661	VILLAGE OF WALNUT CREEK	61,681	9,516	8,467	16,368	41,516	75,867
99701	WILKES COUNTY	7,036,129	1,085,508	965,851	1,867,117	11,285	3,929,761
99705	APPALACHIAN REGIONAL LIBRARY	387,878	59,840	53,244	102,928	9,123	225,135
99711	TOWN OF NORTH WILKESBORO	1,058,539	163,307	145,306	280,895	10,132	599,640
99717	TOWN OF NORTH WILKESBORO ABC BOARD	51,717	7,979	7,099	13,724	-	28,802
99721	TOWN OF WILKESBORO	1,396,361	215,425	191,679	370,540	-	777,644
99727	WILKESBORO ABC BOARD	52,429	8,089	7,197	13,913	68,017	97,216
99801	WILSON COUNTY	11,792,675	1,819,330	1,618,783	3,129,321	-	6,567,434
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	28,231	4,355	3,875	7,491	5,957	21,678
99804	WILSON COUNTY ABC BOARD	192,160	29,646	26,377	50,992	8,772	115,787
99811	CITY OF WILSON	15,356,881	2,369,202	2,108,043	4,075,124	-	8,552,369
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	46,735	7,210	6,415	12,402	15,128	41,155
99818	CITY OF WILSON CEMETERY COMMISSION	79,236	12,224	10,877	21,026	554	44,681
99821	TOWN OF STANTONSBURG	220,391	34,001	30,253	58,483	16,591	139,328
99831	TOWN OF BLACK CREEK	117,905	18,190	16,185	31,288	4,819	70,482
99841	TOWN OF LUCAMA	76,389	11,785	10,486	20,271	574	43,116
99851	TOWN OF ELM CITY	55,513	8,564	7,620	14,731	65	30,980
99901	YADKIN COUNTY	3,722,916	574,358	511,045	987,918	38,150	2,111,471
99911	TOWN OF YADKINVILLE	566,990	87,473	77,831	150,457	4,825	320,586
99921	TOWN OF JONESVILLE	311,251	48,019	42,726	82,594	1,708	175,047
99931	TOWN OF EAST BEND	36,060	5,563	4,950	9,569	1,614	21,696
99941	TOWN OF BOONVILLE	176,028	27,157	24,164	46,711	-	98,032
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	1,250,224	192,880	171,619	331,761	9,601	705,861
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	2,183,029	336,790	299,665	579,292	139,284	1,355,031
Total for All Employers		\$ 2,372,341,991	\$ 365,996,013	\$ 325,651,977	\$ 629,527,990	\$ 39,321,171	\$ 1,360,497,115

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	
243	-	5,202	5,445	13,048	(653)	12,395	
152	-	3,553	3,705	8,171	(895)	7,276	
270	-	4,208	4,478	14,497	(434)	14,063	
20,336	-	16,129	36,465	1,091,193	2,662	1,093,855	
1,928	-	-	1,928	103,459	11,737	115,196	
266	-	834	1,100	14,300	(1,042)	13,258	
322	-	3,733	4,055	17,265	(4,641)	12,624	
16,540	-	134,401	150,941	887,505	(51,080)	836,425	
6,100	-	9,436	15,536	327,312	211	327,523	
141	-	-	141	7,578	724	8,302	
1,091	-	-	1,091	58,517	24,500	83,017	
73,214	-	44,248	117,462	3,928,533	56,562	3,985,095	
747	-	422	1,169	40,066	1,213	41,279	
2,155	-	-	2,155	115,650	41,812	157,462	
1,253	-	-	1,253	67,215	11,859	79,074	
247	-	1,142	1,389	13,245	2,717	15,962	
2,299	-	8,068	10,367	123,360	(738)	122,622	
40,397	-	100,389	140,786	2,167,626	(79,577)	2,088,049	
4,384	-	-	4,384	235,253	135,388	370,641	
4,593	-	3,834	8,427	246,456	12,349	258,805	
427	-	2,046	2,473	22,932	311	23,243	
1,363	-	2,497	3,860	73,146	(4,302)	68,844	
700	-	6,539	7,239	37,561	(227)	37,334	
319	-	-	319	17,133	17,737	34,870	
36,424	-	20,475	56,899	1,954,448	(5,521)	1,948,927	
2,008	-	244	2,252	107,742	6,947	114,689	
5,480	-	5,402	10,882	294,034	(1,088)	292,946	
268	-	4,093	4,361	14,366	(1,627)	12,739	
7,229	-	40,498	47,727	387,872	(15,685)	372,187	
271	-	-	271	14,563	28,353	42,916	
61,049	-	343,453	404,501	3,275,689	(69,773)	3,185,916	
146	-	-	146	7,842	1,575	9,417	
995	-	129	1,124	53,377	4,885	58,262	
79,499	-	605,474	684,973	4,265,730	(297,315)	3,968,415	
242	-	-	242	12,982	6,159	19,141	
410	-	5,622	6,032	22,010	419	22,429	
1,141	-	250	1,391	61,219	11,230	72,449	
610	-	7,455	8,065	32,751	103	32,854	
395	-	8,879	9,274	21,219	(2,883)	18,336	
287	-	4,221	4,508	15,420	(1,336)	14,084	
19,273	-	80,037	99,310	1,034,126	(6,774)	1,027,352	
2,935	-	11,799	14,734	157,495	(7,207)	150,288	
1,611	-	19,558	21,169	86,457	(7,225)	79,232	
187	-	5,213	5,400	10,016	(2,861)	7,155	
911	-	9,131	10,042	48,896	(5,026)	43,870	
6,472	-	27,621	34,093	347,279	10,622	357,901	
11,301	-	3,425	14,726	606,387	34,690	641,077	
\$ 12,280,987	\$ -	\$ 39,321,083	\$ 51,602,070	\$ 658,973,009	\$ 6	\$ 658,973,015	



NOTES TO THE SCHEDULES

NOTE 1 - PLAN DESCRIPTION

- A. Plan Administration** - The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by *North Carolina General Statutes 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, 2018, is 905.

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

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

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

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

C. Contributions - Contribution provisions are established by *North Carolina General Statute* 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The required contribution rates for employers are set periodically and affirmed annually by the LGERS Board of Trustees. The Board establishes a funding policy from which the accrued liability rates and the normal contribution rates are developed by the consulting actuary for general employees and firefighters as well as for law enforcement officers. The sum of those two rates developed under the funding policy and the past service liability contribution rates, if applicable, is the actuarially determined contribution rate (ADC). Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2018, all employers made contributions of 8.25% of covered payroll for law enforcement officers and 7.5% for general employees and firefighters. These were greater than the actuarially determined contributions of 7.84% for law enforcement officers and 6.25% for general employees and firefighters. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

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

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

There are two schedules (a schedule of employer allocations for the measurement year ended June 30, 2018 and a schedule of pension amounts by employer for the measurement year ended June 30, 2018, collectively the “pension schedules”) for use by the employers in the LGERS plan. The underlying financial information used to prepare the pension schedules is based on LGERS’s financial statements. The financial statements of this plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. LGERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

- B. Components of Net Pension Liability Calculation** - The components of the calculation of the net pension liability of the defined benefit, cost-sharing plan for participating employers as of June 30, 2018, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

Total Pension Liability	\$ 28,354,602
Plan Fiduciary Net Position	<u>(25,982,260)</u>
Net Pension Liability	<u>\$ 2,372,342</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.63%

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

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

future salary is based on the plan's actuarial assumptions and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to the plan.

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

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is five years for the years ended June 30, 2018 and 2017, 4.86 years for the year ended June 30, 2016, 4.82 years for the year ended June 30, 2015 and 4.99 years for the year ended June 30, 2014. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

- E. Deferred Outflows of Resources and Deferred Inflows of Resources** - The recognition period for amortizing the deferred outflow and deferred inflow of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all members in the plan. The following table presents a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the measurement year ended June 30, 2018 (dollars in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Difference Between Expected and Actual Experience	2016	4.86	\$ 29,545	\$ 0	\$ 10,330	\$ 19,215
Difference Between Expected and Actual Experience	2017	5.00	58,466		14,617	43,849
Difference Between Expected and Actual Experience	2018	5.00		378,665	75,733	302,932
Change in Assumptions	2016	4.86	107,703		37,658	70,045
Change in Assumptions	2017	5.00	110,477		27,619	82,858
Change in Assumptions	2018	5.00		595,781	119,156	476,625
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2014-2018	5.00	<u>370,933</u>	<u>(29,083)</u>	<u>16,198</u>	<u>325,652</u>
Total			<u>\$ 677,124</u>	<u>\$ 945,363</u>	<u>\$ 301,311</u>	<u>\$ 1,321,176</u>
Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	2014	4.99	\$ 15,990	\$ 0	\$ 15,990	\$ 0
Difference Between Expected and Actual Experience	2015	4.82	<u>27,255</u>		<u>14,974</u>	<u>12,281</u>
Total			<u>\$ 43,245</u>	<u>\$ 0</u>	<u>\$ 30,964</u>	<u>\$ 12,281</u>

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

Year Ended June 30:	
2019	\$ 632,255
2020	412,342
2021	75,223
2022	<u>189,075</u>
Total	<u>\$ 1,308,895</u>

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2017. 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, 2018. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized. Inflation is assumed to be 3% and salary increases range from 3.50% to 8.10%, which includes a 3.5% inflation and productivity factor. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7%, which includes an inflation assumption and is net of pension plan investment expense.

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

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

The actuarial assumptions used in the December 31, 2017 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2010 through December 31, 2014. This actuarial experience review is reflected in the schedule of pension amounts by employer as a deferred outflow of resources in the column titled changes of assumptions.

The discount rate used to measure the total pension liability was 7%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

NOTE 4 - COLLECTIVE PENSION EXPENSE

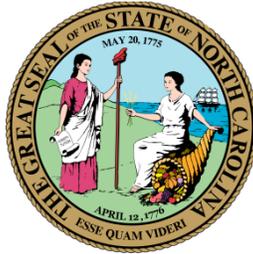
The components of collective pension expense for the measurement year ended June 30, 2018, to be recognized in 2019, are as follows (amounts in thousands):

Service Cost	\$	713,227
Interest		1,838,989
Member Contributions		(401,632)
Projected Earnings on Plan Investments		(1,760,254)
Administrative expense		4,324
Other		(6,028)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Difference Between Expected and Actual Experience		69,716
Difference Between Projected and Actual Earnings on Plan Investments		16,198
Changes in Assumptions		184,433
		<hr/>
Collective Pension Expense	\$	<u>658,973</u>

NOTE 5 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

These financial schedules are designed to provide employers information for preparation of GASB Statement No. 68 reporting. Additional financial information for LGERS (including the disclosure of the net pension liability) is located in the State of North Carolina's *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2018. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2018-cafr> or by contacting LGERS at:

LGERS
3200 Atlantic Avenue,
Raleigh, North Carolina 27604
<https://www.nctreasurer.com/ret/Pages/Valuation-Reports.aspx>



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA
Office of the State Auditor



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and the total pension expense included in the accompanying schedule of pension amounts by employer as of and for the year ended June 30, 2018, and the related notes (hereafter referred to as "the schedules") and have issued our report thereon dated April 8, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be

material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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



Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

April 8, 2019

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For additional information contact:
Brad Young
Director of External Affairs
919-807-7513



This audit required 248 hours at an approximate cost of \$25,493, plus actuarial costs of \$2,000.