

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, 2019



NCOSA
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

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AUDITOR'S TRANSMITTAL

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

We have completed a financial audit of the Local Governmental Employees' Retirement System schedule of employer allocations and the schedule of pension amounts by employer for the year ended June 30, 2019, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

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

Beth A. Wood, CPA
State Auditor



Beth A. Wood, CPA
State Auditor

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
ELEMENT OF THE FINANCIAL STATEMENTS	
EMPLOYER ALLOCATION SCHEDULES	
SCHEDULE 1 SCHEDULE OF EMPLOYER ALLOCATIONS	3
SCHEDULE 2 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER	20
NOTES TO THE SCHEDULES	44
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 <i>GOVERNMENT AUDITING STANDARDS</i>	51
ORDERING INFORMATION	53



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA
Office of the State Auditor



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of June 30, 2019, 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, 2019, 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 of State Treasurer's (Department) 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 as of June 30, 2019 net pension liability, 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, 2019, 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, 2019, and our report thereon, dated December 5, 2019, 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 May 18, 2020 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

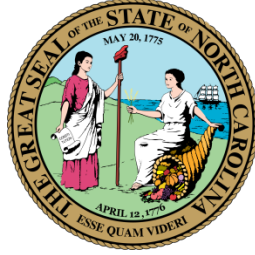
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System employers, their auditors, and the North Carolina Office of the State Controller and is not intended to be and should not be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



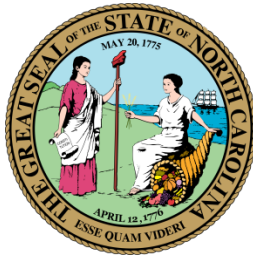
Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

May 18, 2020



SCHEDULES



SCHEDULE 1

SCHEDULE OF EMPLOYER ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 17,461,182	0.03289%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	7,644,934	0.01440%
72593	TOWN OF SEAGROVE	324,350	0.00061%
72657	TOWN OF SPARTA	1,975,270	0.00372%
90001	YANCEY COUNTY	45,682,751	0.08605%
90002	YANCEY SOIL AND WATER CONSERVATION	444,291	0.00084%
90011	TOWN OF BURNSVILLE	9,562,055	0.01801%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	20,984,872	0.03953%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	51,612,634	0.09722%
90098	TOE RIVER HEALTH DISTRICT	13,382,923	0.02521%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	35,776,339	0.06739%
90101	ALAMANCE COUNTY	330,763,393	0.62302%
90111	CITY OF BURLINGTON	262,947,278	0.49528%
90114	CITY OF MEBANE	59,400,241	0.11189%
90117	ALAMANCE MUNICIPAL ABC BOARD	7,019,862	0.01322%
90121	CITY OF GRAHAM	58,815,312	0.11078%
90131	TOWN OF ELON	26,042,994	0.04905%
90141	TOWN OF HAW RIVER	7,842,926	0.01477%
90151	VILLAGE OF ALAMANCE	492,801	0.00093%
90161	TOWN OF GREEN LEVEL	1,893,687	0.00357%
90201	ALEXANDER COUNTY	66,726,935	0.12569%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	10,628,442	0.02002%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,613,869	0.00304%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	19,196,991	0.03616%
90211	TOWN OF TAYLORSVILLE	8,387,851	0.01580%
90301	ALLEGHANY COUNTY	38,964,840	0.07339%
90305	NORTHWESTERN REGIONAL LIBRARY	7,453,764	0.01404%
90307	TOWN OF SPARTA ABC BOARD	306,175	0.00058%
90401	ANSON COUNTY	68,358,931	0.12876%
90411	TOWN OF WADESBORO	17,480,191	0.03293%
90413	WADESBORO HOUSING AUTHORITY	1,854,162	0.00349%
90417	WADESBORO ABC BOARD	563,376	0.00106%
90421	TOWN OF LILESVILLE	1,052,618	0.00198%
90431	TOWN OF POLKTON	2,552,719	0.00481%
90441	TOWN OF PEACHLAND	354,842	0.00067%
90451	TOWN OF ANSONVILLE	1,224,352	0.00231%
90461	TOWN OF MORVEN	111,017	0.00021%
90501	ASHE COUNTY	77,442,856	0.14587%
90507	WEST JEFFERSON ABC BOARD	181,635	0.00034%
90511	TOWN OF JEFFERSON	5,369,413	0.01011%
90521	TOWN OF WEST JEFFERSON	7,278,194	0.01371%
90601	AVERY COUNTY	58,935,100	0.11101%
90602	AVERY COUNTY FIRE COMMISSION	4,938,387	0.00930%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	2,642,275	0.00498%
90611	TOWN OF BANNER ELK	8,099,151	0.01526%
90617	HIGH COUNTRY ABC BOARD	1,517,731	0.00286%
90621	TOWN OF NEWLAND	3,701,913	0.00697%
90631	TOWN OF BEECH MOUNTAIN	19,339,203	0.03643%
90641	TOWN OF ELK PARK	624,461	0.00118%
90651	TOWN OF SUGAR MOUNTAIN	5,472,518	0.01031%
90701	BEAUFORT COUNTY	139,243,651	0.26228%
90704	BEAUFORT COUNTY ABC BOARD	2,354,291	0.00443%
90705	B H M REGIONAL LIBRARY	2,188,884	0.00412%
90709	MIDEAST COMMISSION	7,824,741	0.01474%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	82,188,511	0.15481%
90721	TOWN OF AURORA	1,134,399	0.00214%
90731	TOWN OF BELHAVEN	7,345,537	0.01384%
90741	TOWN OF WASHINGTON PARK	730,176	0.00138%
90751	TOWN OF CHOCOWINITY	3,342,313	0.00630%
90801	BERTIE COUNTY	67,267,234	0.12670%
90804	BERTIE COUNTY ABC BOARD	294,651	0.00056%
90805	ALBEMARLE REGIONAL LIBRARY	3,497,531	0.00659%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	7,408,254	0.01395%
90811	TOWN OF AULANDER	1,853,183	0.00349%
90812	TOWN OF WINDSOR	11,731,043	0.02210%
90813	TOWN OF COLERAIN	241,967	0.00046%
90861	TOWN OF LEWISTON WOODVILLE	449,646	0.00085%
90901	BLADEN COUNTY	120,725,752	0.22740%
90911	TOWN OF ELIZABETHTOWN	20,462,153	0.03854%
90917	ELIZABETHTOWN ABC BOARD	431,833	0.00081%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	560,589	0.00106%
90921	TOWN OF WHITE LAKE	6,439,970	0.01213%
90931	TOWN OF CLARKTON	1,977,938	0.00373%
90941	TOWN OF BLADENBORO	4,533,864	0.00854%
91001	BRUNSWICK COUNTY	386,389,011	0.72780%
91002	TOWN OF LELAND	68,695,246	0.12939%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	31,626,320	0.05957%
91004	BRUNSWICK COUNTY ABC BOARD	1,765,991	0.00333%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	55,688,808	0.10489%
91007	CALABASH ABC BOARD	580,690	0.00109%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	7,823,900	0.01474%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	439,280	0.00083%
91010	TOWN OF CALABASH	2,707,067	0.00510%
91011	CITY OF SOUTHPORT	16,996,355	0.03201%
91012	CITY OF NORTHWEST	772,544	0.00146%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	1,859,248	0.00350%
91014	TOWN OF HOLDEN BEACH	9,367,471	0.01764%
91015	CAPE FEAR REGIONAL JETPORT	980,570	0.00185%
91017	CITY OF SOUTHPORT ABC BOARD	1,313,513	0.00247%
91020	TOWN OF BELVILLE	1,217,608	0.00229%
91021	TOWN OF OAK ISLAND	49,087,573	0.09246%
91024	TOWN OF CAROLINA SHORES	4,971,060	0.00936%
91026	TOWN OF NAVASSA	1,651,647	0.00311%
91027	OAK ISLAND ABC BOARD	903,351	0.00170%
91032	TOWN OF ST JAMES	882,741	0.00166%
91041	TOWN OF SUNSET BEACH	23,030,293	0.04338%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	13,942,093	0.02626%
91047	TOWN OF SUNSET BEACH ABC BOARD	610,761	0.00115%
91051	TOWN OF CASWELL BEACH	3,332,655	0.00628%
91057	SHALLOTTE ABC BOARD	836,164	0.00157%
91061	TOWN OF OCEAN ISLE BEACH	20,195,779	0.03804%
91067	OCEAN ISLE BEACH ABC BOARD	859,066	0.00162%
91071	CITY OF BOILING SPRING LAKES	13,000,043	0.02449%
91077	BOILING SPRING LAKES ABC BOARD	311,376	0.00059%
91081	TOWN OF SHALLOTTE	22,690,796	0.04274%
91091	VILLAGE OF BALD HEAD ISLAND	28,953,402	0.05454%
91101	BUNCOMBE COUNTY	705,430,666	1.32874%
91102	LAND-OF-SKY REGIONAL COUNCIL	17,408,661	0.03279%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91104	WOODFIN ABC COMMISSION	880,578	0.00166%
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,895,380	0.00545%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	63,333,804	0.11929%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,216,397	0.00983%
91111	TOWN OF BILTMORE FOREST	10,472,828	0.01973%
91120	WEST BUNCOMBE FIRE DEPARTMENT	9,595,642	0.01807%
91121	CITY OF ASHEVILLE	551,309,400	1.03844%
91127	ASHEVILLE ABC BOARD	14,860,748	0.02799%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	24,796,996	0.04671%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	25,488,416	0.04801%
91141	TOWN OF WEAVERVILLE	33,772,205	0.06361%
91147	WEAVERVILLE ABC BOARD	1,350,047	0.00254%
91151	TOWN OF BLACK MOUNTAIN	31,037,495	0.05846%
91154	BLACK MOUNTAIN ABC BOARD	1,115,835	0.00210%
91161	TOWN OF MONTREAT	5,579,169	0.01051%
91171	TOWN OF WOODFIN	14,238,649	0.02682%
91201	BURKE COUNTY	121,568,572	0.22898%
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	9,299,017	0.01752%
91203	BURKE COUNTY HEALTH DEPARTMENT	12,035,921	0.02267%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	50,566,155	0.09525%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	1,011,365	0.00190%
91211	TOWN OF VALDESE	23,822,039	0.04487%
91213	VALDESE HOUSING AUTHORITY	1,551,892	0.00292%
91214	TOWN OF RUTHERFORD COLLEGE	1,899,820	0.00358%
91217	MORGANTON ABC BOARD	1,085,431	0.00204%
91221	TOWN OF DREXEL	5,837,142	0.01099%
91231	CITY OF MORGANTON	99,400,997	0.18723%
91233	MORGANTON HOUSING AUTHORITY	3,277,425	0.00617%
91241	TOWN OF GLEN ALPINE	2,841,806	0.00535%
91251	TOWN OF HILDEBRAN	1,063,146	0.00200%
91261	TOWN OF CONNELLY SPRINGS	516,248	0.00097%
91301	CABARRUS COUNTY	422,056,602	0.79498%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	28,421,955	0.05354%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	96,864,376	0.18245%
91308	CABARRUS COUNTY TOURISM AUTHORITY	9,030,511	0.01701%
91311	CITY OF CONCORD	419,573,649	0.79030%
91317	CONCORD ABC BOARD	5,389,332	0.01015%
91321	TOWN OF MOUNT PLEASANT	2,845,432	0.00536%
91327	MOUNT PLEASANT ABC BOARD	578,724	0.00109%
91331	CITY OF KANNAPOLIS	155,479,997	0.29286%
91341	TOWN OF MIDLAND	2,013,235	0.00379%
91401	CALDWELL COUNTY	180,060,957	0.33916%
91411	TOWN OF GRANITE FALLS	21,046,768	0.03964%
91414	TOWN OF RHODISS	1,176,113	0.00222%
91417	GRANITE FALLS ABC BOARD	385,369	0.00073%
91421	TOWN OF SAWMILLS	3,552,834	0.00669%
91423	LENOIR HOUSING AUTHORITY	2,807,284	0.00529%
91431	TOWN OF HUDSON	9,655,419	0.01819%
91441	TOWN OF HARRISBURG	52,036,682	0.09802%
91451	CITY OF LENOIR	82,467,830	0.15534%
91457	CITY OF LENOIR ABC BOARD	821,470	0.00155%
91461	TOWN OF CAJAH'S MOUNTAIN	504,341	0.00095%
91501	CAMDEN COUNTY	27,171,150	0.05118%
91504	CAMDEN COUNTY ABC BOARD	443,951	0.00084%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91601	CARTERET COUNTY	159,650,357	0.30071%
91604	CARTERET COUNTY ABC BOARD	4,542,346	0.00856%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	8,188,699	0.01542%
91611	TOWN OF MOREHEAD CITY	77,820,992	0.14658%
91621	TOWN OF NEWPORT	12,838,637	0.02418%
91631	TOWN OF BEAUFORT	31,507,985	0.05935%
91633	BEAUFORT HOUSING AUTHORITY	1,673,480	0.00315%
91641	TOWN OF PINE KNOLL SHORES	15,143,218	0.02852%
91651	TOWN OF EMERALD ISLE	28,696,752	0.05405%
91661	TOWN OF INDIAN BEACH	9,959,419	0.01876%
91671	TOWN OF CAPE CARTERET	5,713,183	0.01076%
91681	TOWN OF ATLANTIC BEACH	24,375,102	0.04591%
91691	TOWN OF CEDAR POINT	1,214,189	0.00229%
91701	CASWELL COUNTY	60,218,424	0.11343%
91704	CASWELL COUNTY ABC BOARD	935,929	0.00176%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	13,500,444	0.02543%
91719	TOWN OF YANCEYVILLE	3,012,684	0.00567%
91801	CATAWBA COUNTY	403,339,003	0.75972%
91804	CATAWBA COUNTY ABC BOARD	6,616,690	0.01246%
91811	CITY OF HICKORY	225,255,839	0.42429%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	2,422,165	0.00456%
91813	HICKORY PUBLIC HOUSING AUTHORITY	3,797,254	0.00715%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	21,564,659	0.04062%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	16,595,292	0.03126%
91821	CITY OF CLAREMONT	8,895,129	0.01675%
91831	TOWN OF MAIDEN	20,171,588	0.03799%
91841	THE TOWN OF LONGVIEW	13,319,179	0.02509%
91851	TOWN OF CONOVER	37,183,675	0.07004%
91861	TOWN OF BROOKFORD	406,914	0.00077%
91871	CITY OF NEWTON	69,657,339	0.13121%
91881	TOWN OF CATAWBA	1,136,434	0.00214%
91901	CHATHAM COUNTY	196,158,672	0.36948%
91903	CHATHAM COUNTY HOUSING AUTHORITY	383,339	0.00072%
91904	CHATHAM COUNTY ABC BOARD	1,729,122	0.00326%
91908	GOLDSTON-GULF SANITARY DISTRICT	842,584	0.00159%
91911	TOWN OF SILER CITY	23,678,486	0.04460%
91917	SILER CITY ABC BOARD	696,464	0.00131%
91921	TOWN OF PITTSBORO	20,430,098	0.03848%
92001	CHEROKEE COUNTY	94,271,452	0.17757%
92005	NANTAHALA REGIONAL LIBRARY	1,876,339	0.00353%
92011	TOWN OF MURPHY	10,141,373	0.01910%
92017	MURPHY ABC BOARD	1,695,013	0.00319%
92021	TOWN OF ANDREWS	5,595,656	0.01054%
92101	CHOWAN COUNTY	41,783,571	0.07870%
92104	CHOWAN COUNTY ABC BOARD	377,813	0.00071%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	8,921,069	0.01680%
92111	TOWN OF EDENTON	26,123,971	0.04921%
92113	THE NEW EDENTON HOUSING AUTHORITY	908,661	0.00171%
92201	CLAY COUNTY	44,378,241	0.08359%
92214	CLAY COUNTY ABC BOARD	1,071,089	0.00202%
92301	CLEVELAND COUNTY	298,081,756	0.56146%
92302	CLEVELAND COUNTY WATER	16,061,060	0.03025%
92311	CITY OF SHELBY	120,226,639	0.22646%
92317	SHELBY ABC BOARD	1,577,610	0.00297%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92321	CITY OF KINGS MOUNTAIN	64,363,879	0.12123%
92327	KINGS MOUNTAIN ABC BOARD	343,647	0.00065%
92331	TOWN OF BOILING SPRINGS	7,171,676	0.01351%
92341	TOWN OF LAWNSDALE	451,644	0.00085%
92351	TOWN OF GROVER	928,191	0.00175%
92401	COLUMBUS COUNTY	139,837,882	0.26340%
92403	WHITEVILLE HOUSING AUTHORITY	484,893	0.00091%
92411	CITY OF WHITEVILLE	23,997,715	0.04520%
92417	WHITEVILLE ABC BOARD	919,202	0.00173%
92421	TOWN OF BRUNSWICK	871,577	0.00164%
92427	LAKE WACCAMAW ABC BOARD	103,204	0.00019%
92431	TOWN OF FAIR BLUFF	1,436,007	0.00270%
92441	TOWN OF CHADBOURN	4,591,266	0.00865%
92444	WEST COLUMBUS ABC BOARD	271,634	0.00051%
92451	TOWN OF TABOR CITY	6,067,378	0.01143%
92461	TOWN OF LAKE WACCAMAW	3,101,785	0.00584%
92501	CRAVEN COUNTY	196,731,806	0.37056%
92502	FIRST CRAVEN SANITARY DISTRICT	1,250,406	0.00236%
92504	CRAVEN COUNTY ABC BOARD	4,052,512	0.00763%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	9,074,006	0.01709%
92506	COASTAL CAROLINA REGIONAL AIRPORT	2,857,554	0.00538%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	5,363,726	0.01010%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	16,470,777	0.03102%
92511	CITY OF NEW BERN	189,530,476	0.35700%
92513	TRILLIUM HEALTH RESOURCES	209,626,566	0.39485%
92521	TOWN OF TRENT WOODS	4,110,951	0.00774%
92531	CITY OF HAVELOCK	43,840,611	0.08258%
92541	TOWN OF RIVER BEND	7,293,442	0.01374%
92551	TOWN OF VANCEBORO	3,033,669	0.00571%
92561	TOWN OF BRIDGETON	952,394	0.00179%
92571	TOWN OF COVE CITY	435,696	0.00082%
92601	CUMBERLAND COUNTY	703,966,395	1.32598%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	261,752	0.00049%
92604	CUMBERLAND COUNTY ABC BOARD	18,585,747	0.03501%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	3,012,521	0.00567%
92611	CITY OF FAYETTEVILLE	648,117,969	1.22078%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	11,838,423	0.02230%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	303,686,399	0.57202%
92621	TOWN OF STEDMAN	1,535,849	0.00289%
92631	TOWN OF HOPE MILLS	49,548,196	0.09333%
92641	TOWN OF WADE	590,535	0.00111%
92651	TOWN OF LINDEN	230,607	0.00043%
92661	TOWN OF SPRING LAKE	33,186,718	0.06251%
92671	TOWN OF FALCON	112,496	0.00021%
92681	TOWN OF EASTOVER	628,583	0.00118%
92701	CURRITUCK COUNTY	162,926,976	0.30689%
92704	CURRITUCK COUNTY ABC BOARD	1,957,604	0.00369%
92801	DARE COUNTY	288,562,555	0.54353%
92802	DARE COUNTY TOURISM BOARD	6,359,973	0.01198%
92804	DARE COUNTY ABC BOARD	7,574,792	0.01427%
92811	TOWN OF NAGS HEAD	48,399,596	0.09116%
92821	TOWN OF KILL DEVIL HILLS	52,245,989	0.09841%
92831	TOWN OF MANTEO	13,394,529	0.02523%
92841	TOWN OF SOUTHERN SHORES	12,920,573	0.02434%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92851	TOWN OF KITTY HAWK	22,751,402	0.04285%
92861	TOWN OF DUCK	19,277,182	0.03631%
92901	DAVIDSON COUNTY	288,417,008	0.54326%
92911	CITY OF THOMASVILLE	101,727,508	0.19161%
92913	THOMASVILLE HOUSING AUTHORITY	1,082,936	0.00204%
92914	THOMASVILLE ABC BOARD	1,356,292	0.00255%
92917	LEXINGTON ABC BOARD	1,021,860	0.00192%
92921	TOWN OF DENTON	5,128,267	0.00966%
92931	CITY OF LEXINGTON	119,480,306	0.22505%
92941	TOWN OF MIDWAY	223,600	0.00042%
93001	DAVIE COUNTY	119,645,256	0.22536%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	681,562	0.00128%
93011	TOWN OF MOCKSVILLE	16,409,301	0.03091%
93021	TOWN OF BERMUDA RUN	1,618,484	0.00305%
93031	TOWN OF COOLEEMEE	408,751	0.00077%
93101	DUPLIN COUNTY	169,435,725	0.31915%
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	828,449	0.00156%
93108	EASTPOINTE HUMAN SERVICES	120,480,533	0.22694%
93111	TOWN OF BEULAVILLE	3,092,064	0.00582%
93121	TOWN OF KENANSVILLE	3,303,618	0.00622%
93127	KENANSVILLE ABC BOARD	311,356	0.00059%
93131	TOWN OF WARSAW	9,450,642	0.01780%
93137	WARSAW ABC BOARD	254,950	0.00048%
93141	TOWN OF FAISON	1,723,881	0.00325%
93151	TOWN OF WALLACE	19,697,231	0.03710%
93157	WALLACE ABC BOARD	422,005	0.00079%
93161	TOWN OF ROSE HILL	6,465,773	0.01218%
93171	TOWN OF CALYPSO	283,947	0.00053%
93181	TOWN OF TEACHEY	551,591	0.00104%
93191	TOWN OF MAGNOLIA	1,244,309	0.00234%
93201	DURHAM COUNTY	806,854,613	1.51978%
93204	DURHAM COUNTY ABC BOARD	15,770,676	0.02971%
93209	ALLIANCE BEHAVIORAL HEALTHCRE	296,975,771	0.55938%
93211	CITY OF DURHAM	1,147,624,815	2.16165%
93212	DURHAM CONVENTION AND VISITORS BUREAU	12,695,611	0.02391%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	13,927,784	0.02623%
93301	EDGEcombe COUNTY	117,104,231	0.22058%
93304	EDGEcombe COUNTY ABC BOARD	2,090,891	0.00394%
93305	EDGEcombe COUNTY MEMORIAL LIBRARY	2,137,765	0.00403%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	8,619,897	0.01624%
93311	TOWN OF TARBORO	65,907,131	0.12414%
93317	TARBORO REDEVELOPMENT COMMISSION	2,189,536	0.00412%
93321	CITY OF ROCKY MOUNT	360,863,808	0.67972%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	1,065,100	0.00201%
93331	TOWN OF PINETOPS	6,163,420	0.01161%
93333	ROCKY MOUNT HOUSING AUTHORITY	8,845,411	0.01666%
93341	TOWN OF MACCLESFIELD	1,554,523	0.00293%
93351	TOWN OF PRINCEVILLE	1,679,452	0.00316%
93401	FORSYTH COUNTY	726,847,731	1.36908%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	26,200,752	0.04935%
93411	CITY OF WINSTON-SALEM	941,530,981	1.77345%
93413	WINSTON-SALEM HOUSING AUTHORITY	36,929,904	0.06956%
93417	TRIAD MUNICIPAL ABC BOARD	15,217,361	0.02866%
93421	TOWN OF KERNERSVILLE	109,201,664	0.20569%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
93431	TOWN OF RURAL HALL	7,332,180	0.01381%
93441	VILLAGE OF CLEMMONS	8,791,291	0.01656%
93442	CLEMMONS FIRE DEPARTMENT	8,289,872	0.01561%
93451	TOWN OF LEWISVILLE	3,537,618	0.00666%
93461	TOWN OF WALKERTOWN	822,850	0.00155%
93471	VILLAGE OF TOBACCOVILLE	603,612	0.00114%
93501	FRANKLIN COUNTY	204,207,115	0.38464%
93511	TOWN OF FRANKLINTON	4,666,771	0.00879%
93517	FRANKLINTON ABC BOARD	230,345	0.00043%
93521	TOWN OF LOUISBURG	25,133,210	0.04734%
93527	LOUISBURG ABC BOARD	510,933	0.00096%
93531	TOWN OF BUNN	1,186,326	0.00223%
93537	ABC BOARD - TOWN OF BUNN	571,717	0.00108%
93541	TOWN OF YOUNGSVILLE	5,292,116	0.00997%
93601	GASTON COUNTY	595,688,301	1.12203%
93602	TOWN OF STANLEY	10,181,524	0.01918%
93604	CRAMERTON ABC BOARD	1,403,796	0.00264%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	201,311,346	0.37919%
93610	TOWN OF MCADENVILLE	865,231	0.00163%
93611	CITY OF GASTONIA	367,315,481	0.69187%
93617	GASTONIA ABC BOARD	4,189,736	0.00789%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	502,172	0.00095%
93621	CITY OF BELMONT	56,080,469	0.10563%
93623	BELMONT HOUSING AUTHORITY	585,450	0.00110%
93631	TOWN OF CRAMERTON	12,809,240	0.02413%
93641	CITY OF CHERRYVILLE	19,800,764	0.03730%
93647	CHERRYVILLE ABC BOARD	275,553	0.00052%
93651	TOWN OF DALLAS	23,249,636	0.04379%
93661	CITY OF LOWELL	6,821,376	0.01285%
93671	BESSEMER CITY	18,498,714	0.03484%
93681	TOWN OF RANLO	6,818,622	0.01284%
93691	CITY OF MOUNT HOLLY	57,814,826	0.10890%
93701	GATES COUNTY	23,149,974	0.04360%
93704	GATES COUNTY ABC BOARD	114,717	0.00022%
93801	GRAHAM COUNTY	22,251,406	0.04191%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	4,818,878	0.00908%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	4,228,059	0.00796%
93821	TOWN OF ROBBINSVILLE	3,675,739	0.00692%
93901	GRANVILLE COUNTY	94,953,178	0.17885%
93904	GRANVILLE COUNTY ABC BOARD	1,690,417	0.00318%
93906	GRANVILLE COUNTY HOSPITAL	166,216,132	0.31308%
93908	GRANVILLE-VANCE PUBLIC HEALTH	26,300,148	0.04954%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	12,129,906	0.02285%
93911	CITY OF OXFORD	34,148,896	0.06432%
93913	OXFORD HOUSING AUTHORITY	2,641,318	0.00498%
93914	TOWN OF STOVALL	323,638	0.00061%
93921	CITY OF CREEDMOOR	11,948,962	0.02251%
93931	TOWN OF BUTNER	27,387,785	0.05159%
94001	GREENE COUNTY	49,757,591	0.09372%
94002	MAURY SANITARY LAND DISTRICT	277,781	0.00052%
94004	GREENE COUNTY ABC BOARD	391,956	0.00074%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	103,155	0.00019%
94011	TOWN OF HOOKERTON	1,416,698	0.00267%
94021	TOWN OF SNOW HILL	4,422,162	0.00833%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
94031	TOWN OF WALSTONBURG	245,578	0.00046%
94101	GUILFORD COUNTY	942,387,768	1.77507%
94102	GUIL-RAND FIRE DEPARTMENT	17,972,584	0.03385%
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	20,326,748	0.03829%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	5,564,523	0.01048%
94111	CITY OF GREENSBORO	1,327,761,685	2.50095%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	8,956,328	0.01687%
94117	GREENSBORO ABC BOARD	17,157,503	0.03232%
94118	GUILFORD FIRE DISTRICT # 13 INC	8,502,071	0.01601%
94121	CITY OF HIGH POINT	589,990,404	1.11130%
94127	HIGH POINT ABC BOARD	7,599,628	0.01431%
94131	TOWN OF JAMESTOWN	11,167,447	0.02103%
94151	TOWN OF GIBSONVILLE	24,770,977	0.04666%
94157	GIBSONVILLE ABC BOARD	458,844	0.00086%
94161	TOWN OF OAK RIDGE	2,579,249	0.00486%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	2,925,784	0.00551%
94171	TOWN OF SUMMERFIELD	3,281,478	0.00618%
94172	SUMMERFIELD FIRE DISTRICT	14,978,960	0.02821%
94201	HALIFAX COUNTY	172,570,065	0.32505%
94204	HALIFAX COUNTY ABC BOARD	1,578,043	0.00297%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	861,136	0.00162%
94209	ROANOKE RAPIDS SANITARY DISTRICT	17,264,458	0.03252%
94211	TOWN OF ENFIELD	8,152,772	0.01536%
94221	CITY OF ROANOKE RAPIDS	52,131,333	0.09819%
94231	TOWN OF WELDON	7,883,818	0.01485%
94241	TOWN OF SCOTLAND NECK	5,873,257	0.01106%
94251	TOWN OF HOBGOOD	945,117	0.00178%
94261	TOWN OF LITTLETON	2,472,319	0.00466%
94301	HARNETT COUNTY	334,992,455	0.63099%
94311	CITY OF DUNN	41,249,944	0.07770%
94313	DUNN HOUSING AUTHORITY	763,780	0.00144%
94317	DUNN ABC BOARD	570,415	0.00107%
94321	TOWN OF LILLINGTON	14,905,832	0.02808%
94331	TOWN OF ERWIN	8,061,759	0.01519%
94341	TOWN OF COATS	5,243,724	0.00988%
94347	TOWN OF ANGIER ABC BOARD	622,393	0.00117%
94351	TOWN OF ANGIER	12,041,673	0.02268%
94401	HAYWOOD COUNTY	182,847,375	0.34441%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	1,984,887	0.00374%
94408	JUNALUSKA SANITARY DISTRICT	3,292,968	0.00620%
94411	TOWN OF WAYNESVILLE	66,213,954	0.12472%
94412	WAYNESVILLE ABC BOARD	903,888	0.00170%
94421	TOWN OF MAGGIE VALLEY	7,899,949	0.01488%
94427	MAGGIE VALLEY ABC BOARD	1,460,134	0.00275%
94428	MAGGIE VALLEY SANITARY DISTRICT	3,788,566	0.00714%
94431	TOWN OF CANTON	22,207,061	0.04183%
94437	CANTON ABC BOARD	791,654	0.00149%
94501	COUNTY OF HENDERSON	317,334,627	0.59773%
94511	CITY OF HENDERSONVILLE	107,151,098	0.20183%
94517	HENDERSONVILLE ABC BOARD	2,908,188	0.00548%
94521	TOWN OF LAUREL PARK	7,957,528	0.01499%
94527	LAUREL PARK ABC BOARD	360,824	0.00068%
94531	THE VILLAGE OF FLAT ROCK	1,225,461	0.00231%
94532	BLUE RIDGE FIRE DEPARTMENT	5,339,431	0.01006%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
94541	TOWN OF FLETCHER	14,733,487	0.02775%
94547	FLETCHER ABC BOARD	584,283	0.00110%
94551	TOWN OF MILLS RIVER	2,812,080	0.00530%
94601	HERTFORD COUNTY	48,769,168	0.09186%
94604	HERTFORD COUNTY ABC BOARD	1,385,894	0.00261%
94611	TOWN OF AHOSKIE	18,297,191	0.03446%
94621	TOWN OF MURFREESBORO	7,073,594	0.01332%
94631	TOWN OF WINTON	2,262,619	0.00426%
94641	TOWN OF COFIELD	551,767	0.00104%
94701	HOKE COUNTY	128,492,764	0.24203%
94704	HOKE COUNTY ABC BOARD	814,836	0.00153%
94711	TOWN OF RAEFORD	17,953,613	0.03382%
94801	HYDE COUNTY	36,330,013	0.06843%
94804	HYDE COUNTY ABC BOARD	147,632	0.00028%
94812	OCRACOE SANITARY DISTRICT	1,593,125	0.00300%
94901	IREDELL COUNTY	384,224,522	0.72372%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	315,458	0.00059%
94911	CITY OF STATESVILLE	152,802,068	0.28782%
94917	STATESVILLE ABC BOARD	1,632,407	0.00307%
94921	CITY OF MOORESVILLE	204,341,055	0.38489%
94923	MOORESVILLE HOUSING AUTHORITY	1,477,567	0.00278%
94927	MOORESVILLE ABC BOARD	1,341,529	0.00253%
94931	TOWN OF TROUTMAN	11,370,910	0.02142%
94937	TOWN OF TROUTMAN ABC BOARD	364,110	0.00069%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	31,135,024	0.05865%
94947	VALDESE ABC BOARD	310,685	0.00059%
95001	JACKSON COUNTY	121,148,455	0.22819%
95002	TUCKASEEGEE WATER AUTHORITY	9,581,864	0.01805%
95005	FONTANA REGIONAL LIBRARY	9,993,417	0.01882%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	6,331,070	0.01193%
95009	VAYA HEALTH	216,201,588	0.40723%
95011	TOWN OF SYLVA	10,206,610	0.01923%
95017	JACKSON COUNTY ABC BOARD	2,709,203	0.00510%
95101	JOHNSTON COUNTY	469,929,321	0.88515%
95103	BENSON HOUSING AUTHORITY	2,686,819	0.00506%
95104	JOHNSTON COUNTY ABC BOARD	6,098,513	0.01149%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	3,796,732	0.00715%
95106	TOWN OF ARCHER LODGE	682,614	0.00129%
95110	JOHNSTON HEALTH CENTER	167,436,211	0.31538%
95111	TOWN OF SMITHFIELD	55,900,172	0.10529%
95113	SMITHFIELD HOUSING AUTHORITY	2,403,943	0.00453%
95121	TOWN OF SELMA	24,828,873	0.04677%
95122	TOWN OF MICRO	817,512	0.00154%
95123	SELMA HOUSING AUTHORITY	2,600,109	0.00490%
95131	TOWN OF CLAYTON	95,059,908	0.17905%
95141	TOWN OF BENSON	19,166,327	0.03610%
95151	TOWN OF FOUR OAKS	5,846,392	0.01101%
95161	TOWN OF PINE LEVEL	3,781,864	0.00712%
95171	TOWN OF KENLY	5,781,007	0.01089%
95181	TOWN OF PRINCETON	3,167,996	0.00597%
95191	TOWN OF WILSON'S MILLS	3,917,462	0.00738%
95201	JONES COUNTY	34,544,611	0.06507%
95204	JONES COUNTY ABC BOARD	300,469	0.00057%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	145,388	0.00027%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
95211	TOWN OF POLLOCKSVILLE	273,136	0.00051%
95221	TOWN OF MAYSVILLE	2,889,037	0.00544%
95301	LEE COUNTY	114,466,207	0.21561%
95311	CITY OF SANFORD	136,868,590	0.25780%
95317	SANFORD ABC BOARD	2,231,457	0.00420%
95321	TOWN OF BROADWAY	2,574,426	0.00485%
95401	LENOIR COUNTY	154,084,038	0.29023%
95404	LENOIR COUNTY ABC BOARD	2,380,641	0.00448%
95405	NEUSE REGIONAL LIBRARY	1,774,077	0.00334%
95411	CITY OF KINSTON	108,116,345	0.20365%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	13,066,886	0.02461%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,058,632	0.00576%
95421	TOWN OF PINK HILL	1,947,845	0.00367%
95431	TOWN OF LAGRANGE	7,265,733	0.01369%
95501	LINCOLN COUNTY	266,957,420	0.50284%
95504	LINCOLN COUNTY ABC BOARD	788,906	0.00149%
95511	CITY OF LINCOLNTON	50,390,338	0.09491%
95513	LINCOLNTON HOUSING AUTHORITY	2,108,140	0.00397%
95517	TOWN OF LINCOLNTON ABC BOARD	976,851	0.00184%
95601	MACON COUNTY	129,858,731	0.24460%
95611	TOWN OF FRANKLIN	20,115,372	0.03789%
95617	HIGHLANDS ABC BOARD	792,770	0.00149%
95621	TOWN OF HIGHLANDS	24,288,180	0.04575%
95701	MADISON COUNTY	64,538,603	0.12156%
95711	TOWN OF MARS HILL	7,601,017	0.01432%
95721	TOWN OF MARSHALL	3,491,437	0.00658%
95733	HOT SPRINGS HOUSING AUTHORITY	760,900	0.00143%
95801	MARTIN COUNTY	50,828,314	0.09574%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	238,480	0.00045%
95804	MARTIN COUNTY ABC BOARD	1,378,713	0.00260%
95811	TOWN OF WILLIAMSTON	28,066,862	0.05287%
95813	WILLIAMSTON HOUSING AUTHORITY	2,339,373	0.00441%
95821	TOWN OF OAK CITY	339,743	0.00064%
95831	TOWN OF HAMILTON	1,054,220	0.00199%
95841	TOWN OF JAMESVILLE	1,370,085	0.00258%
95851	TOWN OF ROBERSONVILLE	6,690,372	0.01260%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,609,233	0.00303%
95901	MCDOWELL COUNTY	105,832,948	0.19935%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,797,215	0.00715%
95911	TOWN OF MARION	30,173,840	0.05683%
95917	MARION ABC BOARD	986,930	0.00186%
95921	TOWN OF OLD FORT	2,875,813	0.00542%
96001	MECKLENBURG COUNTY	2,302,393,157	4.33675%
96003	CHARLOTTE HOUSING AUTHORITY	88,238,312	0.16620%
96004	MECKLENBURG COUNTY ABC BOARD	49,884,389	0.09396%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	129,896,001	0.24467%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	327,786,782	0.61741%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	18,798,906	0.03541%
96011	CITY OF CHARLOTTE	3,355,535,039	6.32044%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	135,873,947	0.25593%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	1,814,165	0.00342%
96021	TOWN OF PINEVILLE	41,139,236	0.07749%
96031	TOWN OF MINT HILL	44,481,733	0.08379%
96041	TOWN OF HUNTERSVILLE	92,726,676	0.17466%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96051	TOWN OF CORNELIUS	51,450,047	0.09691%
96061	TOWN OF STALLINGS	18,167,864	0.03422%
96071	TOWN OF MATTHEWS	69,099,773	0.13016%
96081	TOWN OF DAVIDSON	28,767,907	0.05419%
96101	MITCHELL COUNTY	34,364,238	0.06473%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	615,490	0.00116%
96111	TOWN OF SPRUCE PINE	8,393,297	0.01581%
96121	TOWN OF BAKERSVILLE	1,288,048	0.00243%
96201	MONTGOMERY COUNTY	56,143,764	0.10575%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	753,515	0.00142%
96211	TOWN OF STAR	1,275,163	0.00240%
96221	TOWN OF TROY	11,366,498	0.02141%
96231	TOWN OF BISCOE	6,559,240	0.01235%
96241	TOWN OF CANDOR	3,422,404	0.00645%
96251	TOWN OF MOUNT GILEAD	5,332,180	0.01004%
96301	MOORE COUNTY	249,012,138	0.46904%
96302	TOWN OF TAYLORTOWN	1,255,201	0.00236%
96304	MOORE COUNTY ABC BOARD	2,332,119	0.00439%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,188,627	0.00412%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,381,731	0.00449%
96311	TOWN OF SOUTHERN PINES	69,612,416	0.13112%
96312	TOWN OF CAMERON	305,274	0.00058%
96318	SANDHILLS CENTER	118,490,667	0.22319%
96321	TOWN OF VASS	1,937,090	0.00365%
96331	TOWN OF ABERDEEN	39,513,255	0.07443%
96341	TOWN OF ROBBINS	4,149,091	0.00782%
96351	VILLAGE OF PINEHURST	53,581,372	0.10093%
96361	TOWN OF PINEBLUFF	2,181,914	0.00411%
96371	VILLAGE OF WHISPERING PINES	8,016,718	0.01510%
96381	FOX FIRE VILLAGE	1,743,871	0.00328%
96391	TOWN OF CARTHAGE	10,916,156	0.02056%
96401	NASH COUNTY	233,362,889	0.43956%
96404	NASH COUNTY ABC BOARD	5,217,637	0.00983%
96405	BRASWELL MEMORIAL LIBRARY	7,736,394	0.01457%
96411	TOWN OF SPRING HOPE	3,766,083	0.00709%
96421	TOWN OF NASHVILLE	20,178,724	0.03801%
96431	TOWN OF MIDDLESEX	1,783,703	0.00336%
96441	TOWN OF WHITAKERS	980,655	0.00185%
96451	TOWN OF BAILEY	391,255	0.00074%
96461	TOWN OF SHARPSBURG	7,225,667	0.01361%
96501	NEW HANOVER COUNTY	777,648,802	1.46477%
96502	NEW HANOVER AIRPORT AUTHORITY	21,673,360	0.04082%
96503	WILMINGTON HOUSING AUTHORITY	16,955,298	0.03194%
96504	NEW HANOVER COUNTY ABC BOARD	23,175,992	0.04365%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	123,605,544	0.23282%
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	314,345	0.00059%
96511	TOWN OF WRIGHTSVILLE BEACH	32,128,764	0.06052%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	8,110,115	0.01528%
96521	TOWN OF CAROLINA BEACH	49,631,277	0.09348%
96531	CITY OF WILMINGTON	457,137,585	0.86106%
96541	TOWN OF KURE BEACH	20,550,958	0.03871%
96601	NORTHAMPTON COUNTY	92,470,777	0.17418%
96604	NORTHAMPTON COUNTY ABC BOARD	280,202	0.00053%
96611	TOWN OF RICH SQUARE	735,354	0.00139%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,924,475	0.00551%
96621	TOWN OF WOODLAND	1,108,374	0.00209%
96631	TOWN OF GARYSBURG	1,159,875	0.00218%
96641	TOWN OF CONWAY	1,794,902	0.00338%
96651	TOWN OF GASTON	984,256	0.00185%
96661	TOWN OF JACKSON	958,433	0.00181%
96671	TOWN OF SEVERN	666,364	0.00126%
96681	TOWN OF SEABOARD	1,190,371	0.00224%
96701	ONslow COUNTY	450,548,032	0.84865%
96704	ONslow COUNTY ABC BOARD	9,945,772	0.01873%
96708	ONslow WATER & SEWER AUTHORITY	46,404,400	0.08741%
96711	CITY OF JACKSONVILLE	201,313,285	0.37919%
96721	TOWN OF SWANSBORO	11,531,279	0.02172%
96731	TOWN OF HOLLY RIDGE	9,358,126	0.01763%
96733	HOLLY RIDGE HOUSING AUTHORITY	346,635	0.00065%
96741	TOWN OF RICHLANDS	5,141,531	0.00968%
96751	TOWN OF NORTH TOPSAIL BEACH	16,216,059	0.03054%
96801	ORANGE COUNTY	404,583,037	0.76207%
96804	ORANGE COUNTY ABC BOARD	12,862,084	0.02423%
96808	ORANGE WATER AND SEWER AUTHORITY	64,635,122	0.12175%
96811	TOWN OF CHAPEL HILL	310,610,475	0.58506%
96821	TOWN OF CARRBORO	66,395,046	0.12506%
96831	TOWN OF HILLSBOROUGH	48,072,886	0.09055%
96901	PAMLICO COUNTY	50,748,976	0.09559%
96911	TOWN OF BAYBORO	120,634	0.00023%
96912	TOWN OF ORIENTAL	3,819,854	0.00720%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,583,984	0.00298%
97001	PASQUOTANK COUNTY	71,888,098	0.13541%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	26,755,094	0.05040%
97004	PASQUOTANK COUNTY ABC BOARD	816,505	0.00154%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,065,079	0.00201%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	15,235,900	0.02870%
97011	ELIZABETH CITY	97,487,971	0.18363%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	1,576,479	0.00297%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	476,472	0.00090%
97015	PASQUOTANK-CAMDEN LIBRARY	2,329,127	0.00439%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	872,181	0.00164%
97101	PENDER COUNTY	145,118,065	0.27334%
97104	PENDER COUNTY ABC BOARD	2,871,024	0.00541%
97111	TOWN OF BURGAW	15,122,850	0.02849%
97121	TOWN OF TOPSAIL BEACH	7,924,273	0.01493%
97131	TOWN OF SURF CITY	34,710,413	0.06538%
97201	PERQUIMANS COUNTY	31,073,614	0.05853%
97211	TOWN OF HERTFORD	4,324,019	0.00814%
97213	HERTFORD HOUSING AUTHORITY	1,883,973	0.00355%
97217	TOWN OF HERTFORD ABC BOARD	297,800	0.00056%
97221	TOWN OF WINFALL	660,597	0.00124%
97301	PERSON COUNTY	127,108,897	0.23942%
97304	PERSON COUNTY ABC BOARD	766,716	0.00144%
97311	CITY OF ROXBORO	47,838,408	0.09011%
97401	PITT COUNTY	374,619,479	0.70563%
97402	PITT-GREENVILLE CONVENTION AND VISTORS	2,231,920	0.00420%
97404	PITT COUNTY ABC BOARD	11,275,554	0.02124%
97405	SHEPPARD MEMORIAL LIBRARY	5,872,946	0.01106%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,071,570	0.00390%
97411	CITY OF GREENVILLE	339,767,373	0.63998%
97412	GREENVILLE UTILITIES COMMISSION	238,391,014	0.44903%
97413	GREENVILLE HOUSING AUTHORITY	14,929,192	0.02812%
97421	TOWN OF FARMVILLE	22,892,454	0.04312%
97423	FARMVILLE HOUSING AUTHORITY	2,285,183	0.00430%
97431	TOWN OF GRIFTON	4,734,289	0.00892%
97441	TOWN OF BETHEL	3,072,824	0.00579%
97451	TOWN OF WINTERVILLE	35,192,677	0.06629%
97461	TOWN OF AYDEN	30,579,765	0.05760%
97471	TOWN OF GRIMESLAND	872,003	0.00164%
97481	VILLAGE OF SIMPSON	47,455	0.00009%
97501	POLK COUNTY	62,737,630	0.11817%
97511	TOWN OF TRYON	10,149,382	0.01912%
97521	TOWN OF COLUMBUS	6,046,794	0.01139%
97527	COLUMBUS ABC BOARD	904,077	0.00170%
97531	CITY OF SALUDA	4,314,933	0.00813%
97601	RANDOLPH COUNTY	281,091,168	0.52946%
97607	ASHEBORO ABC BOARD	1,098,476	0.00207%
97611	CITY OF ASHEBORO	123,263,304	0.23218%
97613	ASHEBORO HOUSING AUTHORITY	4,704,330	0.00886%
97621	CITY OF RANDLEMAN	23,336,189	0.04396%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,350,573	0.00254%
97627	CITY OF RANDLEMAN ABC BOARD	495,142	0.00093%
97631	TOWN OF LIBERTY	10,468,525	0.01972%
97637	LIBERTY ABC BOARD	170,010	0.00032%
97641	TOWN OF RAMSEUR	2,408,493	0.00454%
97651	CITY OF ARCHDALE	27,782,523	0.05233%
97661	CITY OF TRINITY	2,830,034	0.00533%
97701	RICHMOND COUNTY	130,487,301	0.24578%
97705	SANDHILL REGIONAL LIBRARY	1,682,016	0.00317%
97711	CITY OF ROCKINGHAM	45,618,333	0.08593%
97713	ROCKINGHAM HOUSING AUTHORITY	2,676,349	0.00504%
97717	HAMLET ABC BOARD	287,402	0.00054%
97721	CITY OF HAMLET	29,569,709	0.05570%
97727	CITY OF ROCKINGHAM ABC BOARD	988,472	0.00186%
97731	TOWN OF ELLERBE	2,025,541	0.00382%
97801	ROBESON COUNTY	321,139,983	0.60489%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	10,100,727	0.01903%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,135,275	0.00779%
97805	ROBESON COUNTY PUBLIC LIBRARY	4,591,790	0.00865%
97811	CITY OF LUMBERTON	127,845,415	0.24081%
97817	LUMBERTON ABC BOARD	926,566	0.00175%
97818	LUMBERTON AIRPORT COMMISSION	1,324,115	0.00249%
97821	TOWN OF FAIRMONT	7,056,549	0.01329%
97823	FAIRMONT HOUSING AUTHORITY	817,927	0.00154%
97831	TOWN OF ST PAULS	8,686,458	0.01636%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	530,376	0.00100%
97840	TOWN OF MAXTON	5,604,089	0.01056%
97841	TOWN OF PARKTON	644,487	0.00121%
97847	MAXTON ABC BOARD	92,721	0.00017%
97851	TOWN OF PEMBROKE	14,619,883	0.02754%
97853	PEMBROKE HOUSING AUTHORITY	4,242,648	0.00799%
97861	TOWN OF ROWLAND	2,418,090	0.00455%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97871	TOWN OF RED SPRINGS	15,969,712	0.03008%
97877	RED SPRINGS ABC BOARD	404,689	0.00076%
97901	ROCKINGHAM COUNTY	212,719,815	0.40068%
97911	CITY OF REIDSVILLE	64,352,855	0.12121%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,517,206	0.00286%
97917	REIDSVILLE ABC BOARD	975,689	0.00184%
97921	TOWN OF MAYODAN	11,003,560	0.02073%
97931	TOWN OF STONEVILLE	3,538,985	0.00667%
97941	TOWN OF MADISON	11,378,750	0.02143%
97947	MADISON ABC BOARD	808,256	0.00152%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,387,919	0.00261%
97951	CITY OF EDEN	62,362,469	0.11746%
97957	EDEN ABC BOARD	791,565	0.00149%
98001	ROWAN COUNTY	282,286,264	0.53171%
98002	ROWAN CONVENTION & VISITORS BUREAU	327,031	0.00062%
98003	ROWAN COUNTY HOUSING AUTHORITY	3,687,133	0.00695%
98004	ROWAN COUNTY ABC BOARD	6,652,451	0.01253%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	383,474	0.00072%
98011	CITY OF SALISBURY	183,222,708	0.34512%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,427,265	0.01399%
98021	TOWN OF EAST SPENCER	2,253,188	0.00424%
98023	EAST SPENCER HOUSING AUTHORITY	466,923	0.00088%
98031	TOWN OF SPENCER	8,179,640	0.01541%
98041	TOWN OF CHINA GROVE	12,507,519	0.02356%
98051	TOWN OF LANDIS	15,791,917	0.02975%
98061	TOWN OF GRANITE QUARRY	6,415,491	0.01208%
98071	TOWN OF ROCKWELL	2,514,132	0.00474%
98081	TOWN OF FAITH	838,385	0.00158%
98091	TOWN OF CLEVELAND	3,558,855	0.00670%
98101	RUTHERFORD COUNTY	142,818,215	0.26901%
98102	BROAD RIVER WATER AUTHORITY	8,349,306	0.01573%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	26,755,293	0.05040%
98107	FOREST CITY ABC BOARD 168	498,095	0.00094%
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	8,469,970	0.01595%
98111	TOWN OF FOREST CITY	54,322,164	0.10232%
98113	FOREST CITY HOUSING AUTHORITY	1,800,115	0.00339%
98121	TOWN OF SPINDALE	11,288,767	0.02126%
98131	TOWN OF LAKE LURE	13,372,925	0.02519%
98141	TOWN OF RUTHERFORDTON	15,239,083	0.02870%
98147	TOWN OF RUTHERFORDTON ABC BRD	568,122	0.00107%
98161	TOWN OF ELLENBORO	329,207	0.00062%
98201	SAMPSON COUNTY	177,760,982	0.33483%
98205	J C HOLIDAY MEMORIAL LIBRARY	2,170,187	0.00409%
98211	CITY OF CLINTON	47,991,675	0.09040%
98218	CLINTON ABC BOARD	959,842	0.00181%
98221	TOWN OF SALEMBOURG	1,443,438	0.00272%
98231	TOWN OF NEWTON GROVE	1,684,874	0.00317%
98237	ROSEBORO ABC BOARD	356,365	0.00067%
98241	TOWN OF GARLAND	944,918	0.00178%
98251	TOWN OF TURKEY	132,308	0.00025%
98261	TOWN OF ROSEBORO	1,789,802	0.00337%
98271	TOWN OF AUTRYVILLE	276,458	0.00052%
98301	SCOTLAND COUNTY	94,193,127	0.17742%
98304	SCOTLAND COUNTY ABC BOARD	1,097,931	0.00207%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	856,746	0.00161%
98311	CITY OF LAURINBURG	58,792,967	0.11074%
98313	LAURINBURG HOUSING AUTHORITY	11,146,558	0.02100%
98321	TOWN OF WAGRAM	896,019	0.00169%
98331	TOWN OF GIBSON	447,223	0.00084%
98401	STANLY COUNTY	157,241,399	0.29618%
98404	LOCUST ABC BOARD	759,644	0.00143%
98411	CITY OF ALBEMARLE	101,306,890	0.19082%
98414	VILLAGE OF MISENHEIMER	1,598,765	0.00301%
98417	ALBEMARLE ABC BOARD	1,186,319	0.00223%
98421	TOWN OF NORWOOD	5,953,948	0.01121%
98427	NORWOOD ABC BOARD	162,250	0.00031%
98431	CITY OF LOCUST	10,603,679	0.01997%
98441	TOWN OF OAKBORO	5,430,456	0.01023%
98451	TOWN OF BADIN	2,449,971	0.00461%
98471	TOWN OF NEW LONDON	341,797	0.00064%
98481	TOWN OF STANFIELD	3,267,931	0.00616%
98501	STOKES COUNTY	87,862,665	0.16550%
98511	TOWN OF WALNUT COVE	2,622,319	0.00494%
98517	WALNUT COVE ABC BOARD	129,674	0.00024%
98521	CITY OF KING	33,632,088	0.06335%
98601	SURRY COUNTY	190,412,559	0.35866%
98604	YADKIN VALLEY ABC BOARD	644,890	0.00121%
98607	PILOT MOUNTAIN ABC BOARD	286,002	0.00054%
98608	YADKIN VALLEY SEWER AUTHORITY	2,748,270	0.00518%
98611	TOWN OF PILOT MOUNTAIN	6,351,606	0.01196%
98621	TOWN OF DOBSON	6,847,253	0.01290%
98627	DOBSON ABC BOARD	415,267	0.00078%
98631	CITY OF MOUNT AIRY	53,315,236	0.10042%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	840,678	0.00158%
98641	TOWN OF ELKIN	14,380,233	0.02709%
98701	SWAIN COUNTY	51,919,566	0.09779%
98711	TOWN OF BRYSON CITY	8,869,230	0.01671%
98717	BRYSON CITY ABC BOARD	1,189,694	0.00224%
98801	TRANSYLVANIA COUNTY	114,850,493	0.21633%
98811	CITY OF BREVARD	36,426,996	0.06861%
98817	BREVARD ABC BOARD	902,875	0.00170%
98901	TYRRELL COUNTY	15,070,625	0.02839%
98904	TYRRELL COUNTY ABC BOARD	211,610	0.00040%
98911	TOWN OF COLUMBIA	845,352	0.00159%
99001	UNION COUNTY	468,605,702	0.88266%
99011	CITY OF MONROE	204,508,303	0.38521%
99013	CITY OF MONROE HOUSING AUTHORITY	2,527,999	0.00476%
99014	INDIAN TRAIL ABC BOARD	1,131,875	0.00213%
99017	MONROE ABC BOARD	2,581,623	0.00486%
99021	TOWN OF MARSHVILLE	7,459,396	0.01405%
99022	TOWN OF MINERAL SPRINGS	466,058	0.00088%
99031	TOWN OF WINGATE	6,413,233	0.01208%
99041	TOWN OF WAXHAW	33,894,289	0.06384%
99047	WAXHAW ABC BOARD	708,675	0.00133%
99051	TOWN OF INDIAN TRAIL	18,077,120	0.03405%
99061	TOWN OF UNIONVILLE	322,266	0.00061%
99071	TOWN OF WEDDINGTON	1,300,008	0.00245%
99081	VILLAGE OF MARVIN	1,935,918	0.00365%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

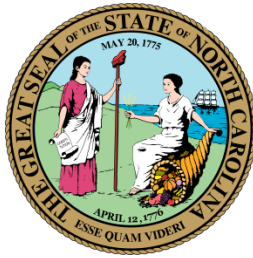
Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99091	VILLAGE OF WESLEY CHAPEL	288,667	0.00054%
99101	VANCE COUNTY	112,648,123	0.21218%
99104	VANCE COUNTY ABC BOARD	1,737,314	0.00327%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	6,204,714	0.01169%
99110	KERR AREA TRANSPORTATION AUTHORITY	7,627,371	0.01437%
99111	CITY OF HENDERSON	69,361,805	0.13065%
99201	WAKE COUNTY	1,873,255,830	3.52843%
99202	TOWN OF HOLLY SPRINGS	150,364,635	0.28322%
99203	TOWN OF ROLESVILLE	18,679,518	0.03518%
99204	WAKE COUNTY ABC BOARD	49,984,549	0.09415%
99206	TOWN OF MORRISVILLE	86,940,337	0.16376%
99207	WAKE COUNTY HOUSING AUTHORITY	6,404,751	0.01206%
99208	BAYLEAF FIRE DEPARTMENT	16,425,837	0.03094%
99210	ELECTRICITIES OF NORTH CAROLINA	95,102,495	0.17913%
99211	CITY OF RALEIGH	2,059,162,115	3.87861%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	3,607,553	0.00680%
99213	CITY OF RALEIGH HOUSING AUTHORITY	35,981,200	0.06777%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	182,757,920	0.34424%
99221	TOWN OF CARY	672,860,643	1.26739%
99222	CENTENNIAL AUTHORITY	1,888,278	0.00356%
99231	TOWN OF WENDELL	18,665,541	0.03516%
99241	TOWN OF ZEBULON	29,767,124	0.05607%
99251	TOWN OF GARNER	86,844,244	0.16358%
99252	GARNER FIRE DEPARTMENT	35,144,288	0.06620%
99261	TOWN OF FUQUAY-VARINA	118,960,369	0.22407%
99271	TOWN OF APEX	227,080,687	0.42773%
99281	TOWN OF WAKE FOREST	128,676,585	0.24237%
99291	TOWN OF KNIGHTDALE	45,081,576	0.08491%
99301	WARREN COUNTY	85,437,297	0.16093%
99304	WARREN COUNTY ABC BOARD	404,550	0.00076%
99311	TOWN OF NORLINA	3,168,360	0.00597%
99321	TOWN OF WARRENTON	4,589,074	0.00864%
99401	WASHINGTON COUNTY	41,190,209	0.07759%
99404	WASHINGTON COUNTY ABC BOARD	449,628	0.00085%
99405	PETTIGREW REGIONAL LIBRARY	3,174,566	0.00598%
99411	TOWN OF PLYMOUTH	9,100,415	0.01714%
99413	PLYMOUTH HOUSING AUTHORITY	1,081,124	0.00204%
99421	TOWN OF ROPER	717,626	0.00135%
99431	TOWN OF CRESWELL	785,988	0.00148%
99501	WATAUGA COUNTY	87,482,781	0.16478%
99502	REGION D COUNCIL OF GOVERNMENTS	7,678,293	0.01446%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,113,049	0.00210%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,336,425	0.00252%
99511	TOWN OF BOONE	70,575,591	0.13294%
99521	TOWN OF BLOWING ROCK	25,592,113	0.04820%
99527	BLOWING ROCK ABC BOARD	583,984	0.00110%
99531	TOWN OF SEVEN DEVILS	4,582,538	0.00863%
99601	WAYNE COUNTY	313,350,083	0.59022%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,265,051	0.00615%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	8,247,637	0.01554%
99604	WAYNE COUNTY ABC BOARD	4,836,581	0.00911%
99609	SOUTHERN WAYNE SANITARY DISTRICT	1,527,783	0.00288%
99610	EASTERN WAYNE SANITARY DISTRICT	8,934,333	0.01683%
99611	CITY OF GOLDSBORO	170,005,356	0.32022%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2019

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99613	HOUSING AUTHORITY OF GOLDSBORO	17,903,954	0.03372%
99621	TOWN OF MOUNT OLIVE	18,864,682	0.03553%
99623	MOUNT OLIVE HOUSING AUTHORITY	575,078	0.00108%
99631	TOWN OF FREMONT	5,725,784	0.01078%
99651	TOWN OF PIKEVILLE	3,468,432	0.00653%
99661	VILLAGE OF WALNUT CREEK	1,846,370	0.00348%
99701	WILKES COUNTY	158,901,911	0.29931%
99705	APPALACHIAN REGIONAL LIBRARY	8,244,495	0.01553%
99711	TOWN OF NORTH WILKESBORO	22,559,887	0.04249%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,412,733	0.00266%
99721	TOWN OF WILKESBORO	32,468,793	0.06116%
99727	WILKESBORO ABC BOARD	1,052,538	0.00198%
99801	WILSON COUNTY	253,442,242	0.47738%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	615,495	0.00116%
99804	WILSON COUNTY ABC BOARD	3,834,903	0.00722%
99811	CITY OF WILSON	340,934,094	0.64218%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	995,739	0.00188%
99818	CITY OF WILSON CEMETERY COMMISSION	1,889,398	0.00356%
99821	TOWN OF STANTONSBURG	5,210,877	0.00982%
99831	TOWN OF BLACK CREEK	2,943,505	0.00554%
99841	TOWN OF LUCAMA	845,258	0.00159%
99851	TOWN OF ELM CITY	417,274	0.00079%
99901	YADKIN COUNTY	84,639,051	0.15942%
99911	TOWN OF YADKINVILLE	11,779,793	0.02219%
99921	TOWN OF JONESVILLE	6,982,152	0.01315%
99931	TOWN OF EAST BEND	1,152,696	0.00217%
99941	TOWN OF BOONVILLE	4,110,505	0.00774%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	27,005,439	0.05087%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	53,583,072	0.10093%
Total		\$ 53,090,274,891	100.00000%

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, 2019

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	\$ 898,200	\$ 153,795	\$ 21,909	\$ 146,392	\$ -	\$ 322,096	
71786	VILLAGE OF MISENHEIMER	-	-	-	-	-	-	
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	393,253	67,335	9,592	64,094	7,536	148,557	
72593	TOWN OF SEAGROVE	16,659	2,852	406	2,715	1,508	7,481	
72657	TOWN OF SPARTA	101,590	17,395	2,478	16,558	-	36,431	
90001	YANCEY COUNTY	2,349,958	402,372	57,319	383,004	12,346	855,041	
90002	YANCEY SOIL AND WATER CONSERVATION	22,940	3,928	559	3,739	1,912	10,138	
90011	TOWN OF BURNSVILLE	491,839	84,215	11,996	80,162	-	176,373	
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	1,079,533	184,843	26,332	175,946	52,449	439,570	
90096	ALBEMARLE REGIONAL HEALTH SERVICES	2,655,002	454,604	64,759	432,721	154,352	1,106,436	
90098	TOE RIVER HEALTH DISTRICT	688,465	117,883	16,793	112,208	14,122	261,006	
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	1,840,368	315,118	44,889	299,950	43,670	703,627	
90101	ALAMANCE COUNTY	17,014,190	2,913,260	415,000	2,773,031	66,528	6,167,819	
90111	CITY OF BURLINGTON	13,525,710	2,315,944	329,911	2,204,467	12,792	4,863,114	
90114	CITY OF MEBANE	3,055,629	523,201	74,531	498,017	1,384,955	2,480,704	
90117	ALAMANCE MUNICIPAL ABC BOARD	361,028	61,817	8,806	58,842	38,678	168,143	
90121	CITY OF GRAHAM	3,025,315	518,011	73,792	493,076	-	1,084,879	
90131	TOWN OF ELON	1,339,517	229,359	32,673	218,319	2,990	483,341	
90141	TOWN OF HAW RIVER	403,357	69,065	9,838	65,741	5,227	149,871	
90151	VILLAGE OF ALAMANCE	25,398	4,349	620	4,139	-	9,108	
90161	TOWN OF GREEN LEVEL	97,494	16,693	2,378	15,890	2,808	37,769	
90201	ALEXANDER COUNTY	3,432,496	587,730	83,723	559,440	62,679	1,293,572	
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	546,731	93,614	13,336	89,108	5,278	201,336	
90205	ALEXANDER COUNTY PUBLIC LIBRARY	83,020	14,215	2,025	13,531	1,777	31,548	
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	987,501	169,085	24,086	160,946	-	354,117	
90211	TOWN OF TAYLORSVILLE	431,486	73,881	10,525	70,325	10,065	164,796	
90301	ALLEGHANY COUNTY	2,004,224	343,174	48,886	326,655	-	718,715	
90305	NORTHWESTERN REGIONAL LIBRARY	383,421	65,651	9,352	62,491	13,757	151,251	
90307	TOWN OF SPARTA ABC BOARD	15,839	2,712	386	2,582	746	6,426	
90401	ANSON COUNTY	3,516,335	602,086	85,768	573,104	79,589	1,340,547	
90411	TOWN OF WADESBORO	899,293	153,982	21,935	146,570	-	322,487	
90413	WADESBORO HOUSING AUTHORITY	95,309	16,319	2,324	15,534	3,239	37,416	
90417	WADESBORO ABC BOARD	28,948	4,957	706	4,718	4,847	15,228	
90421	TOWN OF LILESVILLE	54,072	9,259	1,319	8,813	-	19,391	
90431	TOWN OF POLKTON	131,357	22,492	3,204	21,409	4,313	51,418	
90441	TOWN OF PEACHLAND	18,297	3,133	447	2,982	1,456	8,018	
90451	TOWN OF ANSONVILLE	63,084	10,802	1,539	10,282	4,388	27,011	
90461	TOWN OF MORVEN	5,735	982	140	935	67	2,124	
90501	ASHE COUNTY	3,983,596	682,092	97,166	649,260	104,668	1,533,186	
90507	WEST JEFFERSON ABC BOARD	9,285	1,590	226	1,513	11,773	15,102	
90511	TOWN OF JEFFERSON	276,096	47,275	6,734	44,999	31,491	130,499	
90521	TOWN OF WEST JEFFERSON	374,409	64,108	9,132	61,023	-	134,263	
90601	AVERY COUNTY	3,031,597	519,086	73,945	494,100	8,511	1,095,642	
90602	AVERY COUNTY FIRE COMMISSION	253,976	43,487	6,195	41,394	48,781	139,857	
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	136,000	23,287	3,317	22,166	19,578	68,348	
90611	TOWN OF BANNER ELK	416,739	71,356	10,165	67,921	4,970	154,412	
90617	HIGH COUNTRY ABC BOARD	78,104	13,373	1,905	12,730	5,886	33,894	
90621	TOWN OF NEWLAND	190,345	32,592	4,592	31,023	2,208	70,465	
90631	TOWN OF BEECH MOUNTAIN	994,875	170,348	24,266	162,148	6,544	363,306	
90641	TOWN OF ELK PARK	32,225	5,518	786	5,252	217	11,773	
90651	TOWN OF SUGAR MOUNTAIN	281,558	48,210	6,868	45,889	103,130	204,097	
90701	BEAUFORT COUNTY	7,162,662	1,226,429	174,707	1,167,395	56,500	2,625,031	
90704	BEAUFORT COUNTY ABC BOARD	120,980	20,715	2,951	19,718	26,018	69,402	
90705	B H M REGIONAL LIBRARY	112,514	19,265	2,745	18,338	14,850	55,198	
90709	MIDEAST COMMISSION	402,538	68,925	9,819	65,607	29,311	173,662	
90711	CITY OF WASHINGTON	4,227,740	723,896	103,121	689,052	-	1,516,069	
90721	TOWN OF AURORA	58,442	10,007	1,425	9,525	157	21,114	
90731	TOWN OF BELHAVEN	377,960	64,716	9,219	61,601	-	135,536	
90741	TOWN OF WASHINGTON PARK	37,687	6,453	919	6,142	3,237	16,751	
90751	TOWN OF CHOCOWINITY	172,048	29,459	4,197	28,041	1,902	63,599	
90801	BERTIE COUNTY	3,460,078	592,453	84,396	563,935	30,862	1,271,646	
90804	BERTIE COUNTY ABC BOARD	15,293	2,619	373	2,493	189	5,674	
90805	ALBEMARLE REGIONAL LIBRARY	179,968	30,815	4,390	29,332	26,214	90,751	
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	380,964	65,231	9,292	62,091	40,200	176,814	
90811	TOWN OF AULANDER	95,309	16,319	2,324	15,534	-	34,177	
90812	TOWN OF WINDSOR	603,534	103,340	14,721	98,366	5,327	221,754	
90813	TOWN OF COLERAIN	12,562	2,151	307	2,047	-	4,505	
90861	TOWN OF LEWISTON WOODVILLE	23,213	3,975	566	3,783	7,590	15,914	
90901	BLADEN COUNTY	6,210,117	1,063,329	151,474	1,012,146	94,867	2,321,816	
90911	TOWN OF ELIZABETHTOWN	1,052,497	180,214	25,672	171,540	3,402	380,828	
90917	ELIZABETHTOWN ABC BOARD	22,120	3,788	539	3,605	377	8,309	
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	28,948	4,957	706	4,718	-	10,381	
90921	TOWN OF WHITE LAKE	331,261	56,720	8,080	53,990	14,157	132,947	
90931	TOWN OF CLARKTON	101,863	17,442	2,484	16,602	-	36,528	
90941	TOWN OF BLADENBORO	233,221	39,933	5,688	38,011	6,140	89,772	
91001	BRUNSWICK COUNTY	19,875,650	3,403,215	484,794	3,239,401	348,849	7,476,259	
91002	TOWN OF LELAND	3,533,540	605,032	86,188	575,908	305,840	1,572,968	
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	1,626,810	278,551	39,680	265,143	53,688	637,062	

Deferred Inflows of Resources					Pension Expense								
		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			
Differences Between Expected and Actual Experience	Changes of Assumptions												
\$	-	\$	-	\$	58,557	\$	58,557	\$	400,111	\$	(24,557)	\$	375,554
	-		-		16,309		16,309		-		(8,040)		(8,040)
	-		-		6,839		6,839		175,178		(2)		175,176
	-		-		844		844		7,421		505		7,926
	-		-		6,739		6,739		45,254		(3,514)		41,740
	-		-		6,268		6,268		1,046,809		1,394		1,048,203
	-		-		-		-		10,219		873		11,092
	-		-		25,090		25,090		219,094		(13,726)		205,368
	-		-		13,888		13,888		480,888		(12,591)		468,297
	-		-		112,677		112,677		1,182,694		(13,741)		1,168,953
	-		-		69,540		69,540		306,683		(39,915)		266,768
	-		-		63,390		63,390		819,808		(7,313)		812,495
	-		-		337,135		337,135		7,579,119		(7,540)		7,571,579
	-		-		170,370		170,370		6,025,146		(63,111)		5,962,035
	-		-		-		-		1,361,156		632,710		1,993,866
	-		-		-		-		160,823		20,680		181,503
	-		-		82,679		82,679		1,347,653		(45,699)		1,301,954
	-		-		23,769		23,769		596,700		(11,874)		584,826
	-		-		5,164		5,164		179,679		(1,596)		178,083
	-		-		3,296		3,296		11,314		(1,485)		9,829
	-		-		7,097		7,097		43,430		336		43,766
	-		-		37,432		37,432		1,529,035		2,957		1,531,992
	-		-		17,742		17,742		243,546		(9,710)		233,836
	-		-		1,763		1,763		36,982		(98)		36,884
	-		-		57,571		57,571		439,891		(19,711)		420,180
	-		-		4,315		4,315		192,209		(1,941)		190,268
	-		-		7,727		7,727		892,799		(2,404)		890,395
	-		-		-		-		170,798		9,721		180,519
	-		-		24		24		7,056		303		7,359
	-		-		12,903		12,903		1,566,382		29,320		1,595,702
	-		-		39,964		39,964		400,598		(22,186)		378,412
	-		-		458		458		42,456		2,578		45,034
	-		-		-		-		12,895		2,003		14,898
	-		-		4,296		4,296		24,087		(2,020)		22,067
	-		-		1,462		1,462		58,514		2,712		61,226
	-		-		-		-		8,151		398		8,549
	-		-		360		360		28,101		1,540		29,641
	-		-		5,895		5,895		2,555		(961)		1,594
	-		-		4,461		4,461		1,774,528		33,610		1,808,138
	-		-		-		-		4,136		5,978		10,114
	-		-		-		-		122,989		11,554		134,543
	-		-		17,308		17,308		166,784		(9,423)		157,361
	-		-		25,458		25,458		1,350,451		(7,560)		1,342,891
	-		-		-		-		113,136		23,692		136,828
	-		-		-		-		60,582		8,653		69,235
	-		-		13,216		13,216		185,640		(6,430)		179,210
	-		-		-		-		34,792		2,840		37,632
	-		-		9,522		9,522		84,791		(5,748)		79,043
	-		-		12,172		12,172		443,176		(488)		442,688
	-		-		117		117		14,355		32		14,387
	-		-		-		-		125,422		50,353		175,775
	-		-		161,267		161,267		3,190,670		(27,550)		3,163,120
	-		-		-		-		53,892		10,331		64,223
	-		-		5,580		5,580		50,120		5,322		55,442
	-		-		28,480		28,480		179,314		(8,090)		171,224
	-		-		141,744		141,744		1,883,284		(80,901)		1,802,383
	-		-		6,486		6,486		26,033		(1,729)		24,304
	-		-		17,153		17,153		168,365		(7,847)		160,518
	-		-		1,091		1,091		16,788		1,605		18,393
	-		-		16,916		16,916		76,640		(2,503)		74,137
	-		-		151,759		151,759		1,541,322		14,339		1,555,661
	-		-		479		479		6,812		251		7,063
	-		-		-		-		80,168		12,759		92,927
	-		-		702		702		169,704		10,423		180,127
	-		-		9,832		9,832		42,456		(4,056)		38,400
	-		-		12,070		12,070		268,849		(3,204)		265,645
	-		-		1,049		1,049		5,596		(559)		5,037
	-		-		-		-		10,340		3,178		13,518
	-		-		12,787		12,787		2,766,351		10,469		2,776,820
	-		-		47,605		47,605		468,844		(17,641)		451,203
	-		-		3,369		3,369		9,854		(461)		9,393
	-		-		2,125		2,125		12,895		(1,151)		11,744
	-		-		3,883		3,883		147,563		5,889		153,452
	-		-		11,531		11,531		45,376		(4,509)		40,867
	-		-		5,789		5,789		103,890		(2,436)		101,454
	-		-		211,170		211,170		8,853,782		(34,417)		8,819,365
	-		-		9,040		9,040		1,574,046		70,870		1,644,916
	-		-		23,363		23,363		724,677		3,187		727,864

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
91004	BRUNSWICK COUNTY ABC BOARD	90,940	15,571	2,219	14,822	9,268	41,880
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	2,864,464	490,469	69,869	466,860	-	1,027,198
91007	CALABASH ABC BOARD	29,767	5,097	726	4,852	4,515	15,190
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	402,538	68,925	9,819	65,607	30,807	175,158
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	22,667	3,881	553	3,694	3,287	11,415
91010	TOWN OF CALABASH	139,277	23,848	3,397	22,700	704	50,649
91011	CITY OF SOUTHPORT	874,168	149,680	21,322	142,475	14,173	327,650
91012	CITY OF NORTHWEST	39,871	6,827	973	6,498	4,187	18,485
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	95,582	16,366	2,331	15,578	48,607	82,882
91014	TOWN OF HOLDEN BEACH	481,735	82,485	11,750	78,515	658	173,408
91015	CAPE FEAR REGIONAL JETPORT	50,522	8,651	1,232	8,234	21,884	40,001
91017	CITY OF SOUTHPORT ABC BOARD	67,454	11,550	1,645	10,994	5,489	29,678
91020	TOWN OF BELVILLE	62,538	10,708	1,526	10,193	4,697	27,124
91021	TOWN OF OAK ISLAND	2,525,010	432,346	61,588	411,535	56,023	961,492
91024	TOWN OF CAROLINA SHORES	255,614	43,768	6,234	41,661	22,087	113,750
91026	TOWN OF NAVASSA	84,932	14,542	2,072	13,842	32,022	62,478
91027	OAK ISLAND ABC BOARD	46,426	7,949	1,132	7,567	15,193	31,841
91032	TOWN OF ST JAMES	45,333	7,762	1,105	7,389	19,226	35,482
91041	TOWN OF SUNSET BEACH	1,184,674	202,846	28,895	193,082	-	424,823
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	717,140	122,793	17,493	116,882	14,664	271,832
91047	TOWN OF SUNSET BEACH ABC BOARD	31,406	5,377	766	5,119	22,634	33,896
91051	TOWN OF CASWELL BEACH	171,502	29,365	4,183	27,952	871	62,371
91057	SHALLOTTE ABC BOARD	42,875	7,341	1,046	6,988	8,738	24,113
91061	TOWN OF OCEAN ISLE BEACH	1,038,843	177,876	25,339	169,314	11,692	384,221
91067	OCEAN ISLE BEACH ABC BOARD	44,241	7,575	1,079	7,211	1,968	17,833
91071	CITY OF BOILING SPRING LAKES	668,803	114,516	16,313	109,004	-	239,833
91077	BOILING SPRING LAKES ABC BOARD	16,112	2,759	393	2,626	3,562	9,340
91081	TOWN OF SHALLOTTE	1,167,196	199,854	28,470	190,234	30,285	448,843
91091	VILLAGE OF BALD HEAD ISLAND	1,489,445	255,031	36,330	242,755	27,236	561,352
91101	BUNCOMBE COUNTY	36,286,853	6,213,228	885,087	5,914,155	-	13,012,470
91102	LAND-OF-SKY REGIONAL COUNCIL	895,469	153,327	21,841	145,947	15,005	336,120
91104	WOODFIN ABC COMMISSION	45,333	7,762	1,105	7,389	13,759	30,015
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	148,835	25,484	3,631	24,258	12,685	66,058
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	3,257,717	557,804	79,460	530,954	81,445	1,249,663
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	268,450	45,965	6,548	43,753	5,573	101,839
91111	TOWN OF BILTMORE FOREST	538,811	92,258	13,143	87,817	8,882	202,100
91120	WEST BUNCOMBE FIRE DEPARTMENT	493,478	84,496	12,036	80,429	34,909	211,870
91121	CITY OF ASHEVILLE	28,358,986	4,855,777	691,716	4,622,045	-	10,169,538
91127	ASHEVILLE ABC BOARD	764,385	130,882	18,644	124,582	45,499	319,607
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	1,275,614	218,417	31,114	207,904	4,437	461,872
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	1,311,116	224,496	31,980	213,690	-	470,166
91141	TOWN OF WEAVERVILLE	1,737,139	297,442	42,371	283,125	30,937	653,875
91147	WEAVERVILLE ABC BOARD	69,365	11,877	1,692	11,305	2,503	27,377
91151	TOWN OF BLACK MOUNTAIN	1,596,497	273,361	38,941	260,203	-	572,505
91154	BLACK MOUNTAIN ABC BOARD	57,349	9,820	1,399	9,347	2,221	22,787
91161	TOWN OF MONTREAT	287,020	49,145	7,001	46,779	11,514	114,439
91171	TOWN OF WOODFIN	732,433	125,411	17,865	119,374	27,025	289,675
91201	BURKE COUNTY	6,253,265	1,070,717	152,526	1,019,179	-	2,242,422
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	478,458	81,924	11,670	77,981	10,225	181,800
91203	BURKE COUNTY HEALTH DEPARTMENT	619,100	106,006	15,101	100,903	40,050	262,600
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	2,601,203	445,392	63,447	423,953	57,771	990,563
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	51,888	8,884	1,265	8,457	5,152	23,758
91211	TOWN OF VALDESE	1,225,365	209,813	29,888	199,714	2,140	441,555
91213	VALDESE HOUSING AUTHORITY	79,743	13,654	1,945	12,997	2,582	31,178
91214	TOWN OF RUTHERFORD COLLEGE	97,767	16,740	2,385	15,934	616	35,675
91217	MORGANTON ABC BOARD	55,711	9,539	1,359	9,080	10,923	30,901
91221	TOWN OF DREXEL	300,128	51,390	7,321	48,916	654	108,281
91231	CITY OF MORGANTON	5,113,105	875,493	124,716	833,351	18,006	1,851,566
91233	MORGANTON HOUSING AUTHORITY	168,498	28,851	4,110	27,462	7,267	67,690
91241	TOWN OF GLEN ALPINE	146,104	25,017	3,563	23,813	10,739	63,132
91251	TOWN OF HILDEBRAN	54,618	9,352	1,333	8,902	6,811	26,398
91261	TOWN OF CONNELLY SPRINGS	26,490	4,536	646	4,317	369	9,868
91301	CABARRUS COUNTY	21,710,284	3,717,350	529,544	3,538,416	36,295	7,821,605
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	1,462,136	250,355	35,664	238,304	990	525,313
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	4,982,567	853,142	121,531	812,076	128,481	1,915,230
91308	CABARRUS COUNTY TOURISM AUTHORITY	464,530	79,539	11,330	75,711	54	166,634
91311	CITY OF CONCORD	21,582,477	3,695,467	526,426	3,517,586	82,171	7,821,650
91317	CONCORD ABC BOARD	277,189	47,462	6,761	45,177	18,241	117,641
91321	TOWN OF MOUNT PLEASANT	146,377	25,064	3,570	23,857	48,416	100,907
91327	MOUNT PLEASANT ABC BOARD	29,767	5,097	726	4,852	3,160	13,835
91331	CITY OF KANNAPOLIS	7,997,778	1,369,422	195,077	1,303,505	-	2,868,004
91341	TOWN OF MIDLAND	103,502	17,722	2,524	16,869	12,871	49,986
91401	CALDWELL COUNTY	9,262,195	1,585,922	225,917	1,509,584	-	3,321,423
91411	TOWN OF GRANITE FALLS	1,082,537	185,358	26,404	176,436	12,845	401,043
91414	TOWN OF RHODISS	60,626	10,381	1,478	9,881	17,022	38,762
91417	GRANITE FALLS ABC BOARD	19,936	3,414	486	3,249	1,474	8,623
91421	TOWN OF SAWMILLS	182,699	31,283	4,456	29,777	5,107	70,623
91423	LENOIR HOUSING AUTHORITY	144,466	24,736	3,524	23,546	4,469	56,275

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	3,368	3,368	40,510	4,961	45,471
-	-	63,246	63,246	1,276,000	(14,322)	1,261,678
-	-	-	-	13,260	3,098	16,358
-	-	-	-	179,314	19,442	198,756
-	-	642	642	10,097	756	10,853
-	-	7,679	7,679	62,042	(338)	61,704
-	-	26,422	26,422	389,406	6,664	396,070
-	-	2,327	2,327	17,761	1,138	18,899
-	-	-	-	42,578	19,543	62,121
-	-	26,573	26,573	214,593	(9,823)	204,770
-	-	-	-	22,505	6,737	29,242
-	-	-	-	30,048	4,188	34,236
-	-	5,632	5,632	27,858	516	28,374
-	-	13,548	13,548	1,124,788	(5,680)	1,119,108
-	-	-	-	113,866	13,315	127,181
-	-	-	-	37,834	20,924	58,758
-	-	-	-	20,681	8,116	28,797
-	-	-	-	20,194	9,093	29,287
-	-	62,219	62,219	527,723	(42,923)	484,800
-	-	14,986	14,986	319,456	273	319,729
-	-	-	-	13,990	11,270	25,260
-	-	4,847	4,847	76,397	(1,473)	74,924
-	-	-	-	19,099	3,957	23,056
-	-	19,860	19,860	462,762	(8,533)	454,229
-	-	203	203	19,708	1,241	20,949
-	-	12,755	12,755	297,924	(6,634)	291,290
-	-	-	-	7,177	1,342	8,519
-	-	-	-	519,938	9,199	529,137
-	-	39,624	39,624	663,486	(17,164)	646,322
-	-	935,259	935,259	16,164,295	(203,601)	15,960,694
-	-	925	925	398,895	(5,501)	393,394
-	-	-	-	20,194	4,017	24,211
-	-	2,257	2,257	66,300	5,016	71,316
-	-	-	-	1,451,178	40,685	1,491,863
-	-	108	108	119,583	2,680	122,263
-	-	19,294	19,294	240,018	5,623	245,641
-	-	10,750	10,750	219,824	(1,266)	218,558
-	-	462,767	462,767	12,632,758	(250,458)	12,382,300
-	-	-	-	340,502	23,566	364,068
-	-	31,667	31,667	568,233	(3,537)	564,696
-	-	174,521	174,521	584,048	(78,769)	505,279
-	-	33,284	33,284	773,824	(24,712)	749,112
-	-	541	541	30,899	3,267	34,166
-	-	101,019	101,019	711,173	(34,619)	676,554
-	-	5,358	5,358	25,547	672	26,219
-	-	7,092	7,092	127,856	2,399	130,255
-	-	21,019	21,019	326,269	(7,372)	318,897
-	-	119,721	119,721	2,785,571	(32,799)	2,752,772
-	-	16,754	16,754	213,133	5,067	218,200
-	-	-	-	275,783	17,405	293,188
-	-	341	341	1,158,729	19,006	1,177,735
-	-	391	391	23,114	1,443	24,557
-	-	30,724	30,724	545,849	(8,662)	537,187
-	-	7,181	7,181	35,522	(3,069)	32,453
-	-	2,786	2,786	43,551	(780)	42,771
-	-	2,432	2,432	24,817	4,556	29,373
-	-	20,665	20,665	133,695	(7,573)	126,122
-	-	66,031	66,031	2,277,677	(42,184)	2,235,493
-	-	4,782	4,782	75,059	2,602	77,661
-	-	757	757	65,083	2,335	67,418
-	-	8,749	8,749	24,330	(538)	23,792
-	-	1,669	1,669	11,800	153	11,953
-	-	128,256	128,256	9,671,035	(81,376)	9,589,659
-	-	50,684	50,684	651,321	(4,776)	646,545
-	-	8,842	8,842	2,219,528	72,569	2,292,097
-	-	16,458	16,458	206,929	(7,994)	198,935
-	-	216,662	216,662	9,614,102	(91,910)	9,522,192
-	-	279	279	123,476	6,895	130,371
-	-	-	-	65,205	14,649	79,854
-	-	553	553	13,260	331	13,591
-	-	337,473	337,473	3,562,680	(173,864)	3,388,816
-	-	529	529	46,106	3,405	49,511
-	-	224,703	224,703	4,125,925	(76,492)	4,049,433
-	-	-	-	482,226	9,667	491,893
-	-	-	-	27,007	4,255	31,262
-	-	-	-	8,881	644	9,525
-	-	644	644	81,385	414	81,799
-	-	5,138	5,138	64,354	3,157	67,511

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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	
91431	TOWN OF HUDSON	496,755	85,057	12,117	80,963	35,128	213,265	
91441	TOWN OF HARRISBURG	2,676,850	458,344	65,292	436,282	23,476	983,394	
91451	CITY OF LENOIR	4,242,214	726,375	103,474	691,411	33,074	1,554,334	
91457	CITY OF LENOIR ABC BOARD	42,329	7,248	1,033	6,899	33,737	48,917	
91461	TOWN OF CAJAH'S MOUNTAIN	25,944	4,442	633	4,228	123	9,426	
91501	CAMDEN COUNTY	1,397,686	239,319	34,092	227,800	32,151	533,362	
91504	CAMDEN COUNTY ABC BOARD	22,940	3,928	559	3,739	3,458	11,684	
91601	CARTERET COUNTY	8,212,156	1,406,129	200,306	1,338,445	259,180	3,204,060	
91604	CARTERET COUNTY ABC BOARD	233,767	40,027	5,701	38,100	26,874	110,702	
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	421,108	72,104	10,271	68,634	779	151,788	
91611	TOWN OF MOREHEAD CITY	4,002,985	685,412	97,639	652,420	-	1,435,471	
91621	TOWN OF NEWPORT	660,337	113,066	16,107	107,624	-	236,797	
91631	TOWN OF BEAUFORT	1,620,802	277,522	39,534	264,164	12,055	593,275	
91633	BEAUFORT HOUSING AUTHORITY	86,024	14,729	2,098	14,020	9,155	40,002	
91641	TOWN OF PINE KNOLL SHORES	778,859	133,360	18,997	126,941	1,596	280,894	
91651	TOWN OF EMERALD ISLE	1,476,063	252,739	36,003	240,574	72,033	601,349	
91661	TOWN OF INDIAN BEACH	512,321	87,722	12,496	83,500	-	183,718	
91671	TOWN OF CAPE CARTERET	293,847	50,314	7,168	47,892	4,956	110,330	
91681	TOWN OF ATLANTIC BEACH	1,253,766	214,677	30,581	204,343	328,837	778,438	
91691	TOWN OF CEDAR POINT	62,538	10,708	1,526	10,193	2,558	24,985	
91701	CASWELL COUNTY	3,097,685	530,402	75,557	504,871	44,619	1,155,449	
91704	CASWELL COUNTY ABC BOARD	48,064	8,230	1,173	7,834	715	17,952	
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	694,473	118,911	16,939	113,188	57,709	306,747	
91719	TOWN OF YANCEYVILLE	154,843	26,513	3,776	25,237	400	55,926	
91801	CATAWBA COUNTY	20,747,361	3,552,474	506,057	3,381,476	-	7,440,007	
91804	CATAWBA COUNTY ABC BOARD	340,273	58,263	8,300	55,459	54,729	176,751	
91811	CITY OF HICKORY	11,587,029	1,983,993	282,624	1,888,494	-	4,155,111	
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	124,530	21,323	3,037	20,296	4,936	49,592	
91813	HICKORY PUBLIC HOUSING AUTHORITY	195,261	33,434	4,763	31,824	1,216	71,237	
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	1,109,301	189,940	27,057	180,798	342,085	739,880	
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	853,686	146,173	20,822	139,137	39,076	345,208	
91821	CITY OF CLAREMONT	457,429	78,324	11,157	74,553	79	164,113	
91831	TOWN OF MAIDEN	1,037,477	177,642	25,306	169,092	10,362	382,402	
91841	THE TOWN OF LONGVIEW	685,188	117,322	16,713	111,674	4,358	250,067	
91851	TOWN OF CONOVER	1,912,738	327,509	46,654	311,745	2,729	688,637	
91861	TOWN OF BROOKFORD	21,028	3,601	513	3,427	129	7,670	
91871	CITY OF NEWTON	3,583,243	613,542	87,400	584,009	11,268	1,296,219	
91881	TOWN OF CATAWBA	58,442	10,007	1,425	9,525	9,726	30,683	
91901	CHATHAM COUNTY	10,090,211	1,727,700	246,114	1,644,537	8,156	3,626,507	
91903	CHATHAM COUNTY HOUSING AUTHORITY	19,663	3,367	480	3,205	3,228	10,280	
91904	CHATHAM COUNTY ABC BOARD	89,028	15,244	2,171	14,510	7,163	39,088	
91908	GOLDSTON-GULF SANITARY DISTRICT	43,422	7,435	1,059	7,077	53	15,624	
91911	TOWN OF SILER CITY	1,217,991	208,551	29,708	198,512	17,660	454,431	
91917	SILER CITY ABC BOARD	35,775	6,126	873	5,831	3,327	16,157	
91921	TOWN OF PITTSBORO	1,050,859	179,934	25,632	171,273	14,091	390,930	
92001	CHEROKEE COUNTY	4,849,298	830,323	118,281	790,355	13,845	1,752,804	
92005	NANTAHALA REGIONAL LIBRARY	96,402	16,506	2,351	15,712	2,841	37,410	
92011	TOWN OF MURPHY	521,606	89,312	12,722	85,013	4,687	191,734	
92017	MURPHY ABC BOARD	87,116	14,917	2,125	14,199	2,208	33,449	
92021	TOWN OF ANDREWS	287,839	49,285	7,021	46,913	11,247	114,466	
92101	CHOWAN COUNTY	2,149,236	368,004	52,423	350,290	-	770,717	
92104	CHOWAN COUNTY ABC BOARD	19,390	3,320	473	3,160	1,780	8,733	
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	458,795	78,557	11,191	74,776	305	164,829	
92111	TOWN OF EDENTON	1,343,887	230,107	32,780	219,031	2,267	484,185	
92113	THE NEW EDENTON HOUSING AUTHORITY	46,699	7,996	1,139	7,611	11,968	28,714	
92201	CLAY COUNTY	2,282,778	390,869	55,680	372,055	2,788	821,392	
92214	CLAY COUNTY ABC BOARD	55,165	9,446	1,346	8,991	11,219	31,002	
92301	CLEVELAND COUNTY	15,333,035	2,625,404	373,994	2,499,030	147,901	5,646,329	
92302	CLEVELAND COUNTY WATER	826,104	141,450	20,150	134,641	4,846	301,087	
92311	CITY OF SHELBY	6,184,446	1,058,934	150,847	1,007,962	12,324	2,230,067	
92317	SHELBY ABC BOARD	81,108	13,888	1,978	13,219	21,658	50,743	
92321	CITY OF KINGS MOUNTAIN	3,310,697	566,875	80,752	539,589	30,833	1,218,049	
92327	KINGS MOUNTAIN ABC BOARD	17,751	3,039	433	2,893	6,635	13,000	
92331	TOWN OF BOILING SPRINGS	368,948	63,173	8,999	60,132	6,806	139,110	
92341	TOWN OF LAWNSDALE	23,213	3,975	566	3,783	172	8,496	
92351	TOWN OF GROVER	47,791	8,183	1,166	7,789	2,491	19,629	
92401	COLUMBUS COUNTY	7,193,249	1,231,666	175,453	1,172,380	226,873	2,806,372	
92403	WHITEVILLE HOUSING AUTHORITY	24,851	4,255	606	4,050	1,653	10,564	
92411	CITY OF WHITEVILLE	1,234,377	211,357	30,108	201,183	5,996	448,644	
92414	TOWN OF BOLTON	-	-	-	-	-	-	
92417	WHITEVILLE ABC BOARD	47,245	8,090	1,153	7,700	-	16,943	
92421	TOWN OF BRUNSWICK	44,787	7,669	1,092	7,300	10,480	26,541	
92427	LAKE WACCAMAW ABC BOARD	5,189	888	127	846	2,423	4,284	
92431	TOWN OF FAIR BLUFF	73,735	12,625	1,798	12,018	14,717	41,158	
92441	TOWN OF CHADBOURN	236,225	40,448	5,762	38,501	11,504	96,215	
92444	WEST COLUMBUS ABC BOARD	13,928	2,385	340	2,270	6,146	11,141	
92451	TOWN OF TABOR CITY	312,144	53,447	7,613	50,874	25,219	137,153	
92461	TOWN OF LAKE WACCAMAW	159,486	27,308	3,890	25,994	10,583	67,775	

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
-	-	478	478	221,284	11,541	232,825
-	-	162,075	162,075	1,192,426	(63,420)	1,129,006
-	-	57,246	57,246	1,889,731	(49,758)	1,839,973
-	-	-	-	18,856	16,875	35,731
-	-	2,588	2,588	11,557	32	11,589
-	-	15,090	15,090	622,611	6,590	629,201
-	-	-	-	10,219	2,720	12,939
-	-	20,183	20,183	3,658,176	98,841	3,757,017
-	-	-	-	104,134	12,119	116,253
-	-	37,447	37,447	187,586	(21,503)	166,083
-	-	168,711	168,711	1,783,165	(54,413)	1,728,752
-	-	24,050	24,050	294,153	(1,790)	292,363
-	-	23,175	23,175	722,000	(13,170)	708,830
-	-	2,815	2,815	38,320	328	38,648
-	-	44,958	44,958	346,950	(28,778)	318,172
-	-	8,700	8,700	657,525	10,016	667,541
-	-	33,864	33,864	228,218	(20,283)	207,935
-	-	13,929	13,929	130,897	2,169	133,066
-	-	-	-	558,501	155,780	714,281
-	-	802	802	27,858	524	28,382
-	-	128,468	128,468	1,379,891	(8,971)	1,370,920
-	-	-	-	21,411	568	21,979
-	-	820	820	309,359	16,678	326,037
-	-	6,742	6,742	68,976	(8)	68,968
-	-	468,580	468,580	9,242,093	(160,612)	9,081,481
-	-	-	-	151,578	28,815	180,393
-	-	476,711	476,711	5,161,543	(260,791)	4,900,752
-	-	3,846	3,846	55,473	3,554	59,027
-	-	13,295	13,295	86,981	(270)	86,711
-	-	-	-	494,148	210,448	704,596
-	-	1,296	1,296	380,282	8,784	389,066
-	-	8,924	8,924	203,766	(2,704)	201,062
-	-	7,372	7,372	462,153	2,204	464,357
-	-	7,918	7,918	305,223	(4,400)	300,823
-	-	34,237	34,237	852,046	(22,514)	829,532
-	-	7,542	7,542	9,367	(1,401)	7,966
-	-	53,022	53,022	1,596,187	(33,723)	1,562,464
-	-	1,059	1,059	26,033	693	26,726
-	-	80,060	80,060	4,494,772	(252)	4,494,520
-	-	-	-	8,759	1,299	10,058
-	-	326	326	39,658	3,692	43,350
-	-	4,807	4,807	19,343	(2,037)	17,306
-	-	30,971	30,971	542,565	(1,135)	541,430
-	-	156	156	15,936	925	16,861
-	-	17,696	17,696	468,114	(5,556)	462,558
-	-	130,820	130,820	2,160,162	(32,957)	2,127,205
-	-	3,594	3,594	42,943	(28)	42,915
-	-	9,533	9,533	232,354	469	232,823
-	-	167	167	38,807	581	39,388
-	-	51,028	51,028	128,220	(7,729)	120,491
-	-	87,757	87,757	957,396	(36,597)	920,799
-	-	-	-	8,637	1,182	9,819
-	-	14,980	14,980	204,374	(10,022)	194,352
-	-	32,417	32,417	598,646	(9,122)	589,524
-	-	1,088	1,088	20,802	8,614	29,416
-	-	61,033	61,033	1,016,883	(10,220)	1,006,663
-	-	-	-	24,574	3,681	28,255
-	-	16,034	16,034	6,830,234	50,309	6,880,543
-	-	36,506	36,506	367,995	(11,729)	356,266
-	-	50,003	50,003	2,754,915	(23,476)	2,731,439
-	-	-	-	36,130	9,275	45,405
-	-	19,782	19,782	1,474,779	12,437	1,487,216
-	-	-	-	7,907	2,578	10,485
-	-	6,009	6,009	164,351	(1,371)	162,980
-	-	2,534	2,534	10,340	(1,489)	8,851
-	-	1,712	1,712	21,289	(880)	20,409
-	-	40,702	40,702	3,204,295	44,125	3,248,420
-	-	394	394	11,070	304	11,374
-	-	47,846	47,846	549,864	(23,070)	526,794
-	-	1,184	1,184	-	(2,085)	(2,085)
-	-	5,960	5,960	21,046	(2,197)	18,849
-	-	344	344	19,951	2,995	22,946
-	-	-	-	2,311	1,137	3,448
-	-	2,198	2,198	32,846	5,801	38,647
-	-	17,766	17,766	105,228	(2,772)	102,456
-	-	-	-	6,204	2,192	8,396
-	-	-	-	139,047	14,680	153,727
-	-	-	-	71,044	3,640	74,684

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
92501	Craven County	10,119,705	1,732,750	246,833	1,649,344	208,346	3,837,273
92502	FIRST CRAVEN SANITARY DISTRICT	64,450	11,035	1,572	10,504	3,229	26,340
92504	CRAVEN COUNTY ABC BOARD	208,369	35,678	5,083	33,961	23,999	98,721
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	466,715	79,913	11,384	76,067	61,772	229,136
92506	COASTAL CAROLINA REGIONAL AIRPORT	146,924	25,157	3,583	23,946	14,720	67,406
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	275,823	47,228	6,727	44,955	6,887	105,797
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	847,132	145,050	20,663	138,068	34,835	338,616
92509	EAST CAROLINA BEHAVIORIAL HEALTHCARE	-	-	-	-	-	-
92511	CITY OF NEW BERN	9,749,392	1,669,343	237,801	1,588,989	182,563	3,678,696
92513	TRILLIUM HEALTH RESOURCES	10,783,046	1,846,330	263,013	1,757,458	445,498	4,312,299
92521	TOWN OF TRENT WOODS	211,373	36,192	5,155	34,450	-	75,797
92531	CITY OF HAVELOCK	2,255,195	386,147	55,007	367,559	-	808,713
92541	TOWN OF RIVER BEND	375,229	64,249	9,152	61,156	11,832	146,389
92551	TOWN OF VANCEBORO	155,936	26,700	3,804	25,415	9,274	65,193
92561	TOWN OF BRIDGETON	48,884	8,370	1,193	7,967	1,119	18,649
92571	TOWN OF COVE CITY	22,394	3,834	546	3,650	4,864	12,894
92601	CUMBERLAND COUNTY	36,211,480	6,200,322	883,248	5,901,871	4,255	12,989,696
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	13,382	2,291	327	2,181	-	4,799
92604	CUMBERLAND COUNTY ABC BOARD	956,096	163,708	23,321	155,828	65,403	408,260
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	154,843	26,513	3,776	25,237	6,120	61,646
92608	CUMBERLAND MEMORIAL AUDITORIUM COMMISSION	-	-	-	-	-	-
92611	CITY OF FAYETTEVILLE	33,338,550	5,708,404	813,174	5,433,631	-	11,955,209
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	608,996	104,275	14,855	99,256	9,981	228,367
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	15,621,420	2,674,783	381,028	2,546,032	4,572,156	10,173,999
92621	TOWN OF STEDMAN	78,924	13,514	1,925	12,863	3,366	31,668
92631	TOWN OF HOPE MILLS	2,548,770	436,414	62,168	415,407	-	913,989
92641	TOWN OF WADE	30,313	5,190	739	4,941	4,477	15,347
92651	TOWN OF LINDEN	11,743	2,011	287	1,914	2,560	6,772
92661	TOWN OF SPRING LAKE	1,707,099	292,299	41,639	278,229	451,004	1,063,171
92671	TOWN OF FALCON	5,735	982	140	935	7,841	9,898
92681	TOWN OF EASTOVER	32,225	5,518	786	5,252	10,687	22,243
92701	CURRITUCK COUNTY	8,380,927	1,435,027	204,422	1,365,952	123,035	3,128,436
92704	CURRITUCK COUNTY ABC BOARD	100,771	17,255	2,458	16,424	-	36,137
92801	DARE COUNTY	14,843,380	2,541,563	362,051	2,419,225	372,203	5,695,042
92802	DARE COUNTY TOURISM BOARD	327,164	56,019	7,980	53,322	-	117,321
92804	DARE COUNTY ABC BOARD	389,703	66,727	9,505	63,515	4,663	144,410
92811	TOWN OF NAGS HEAD	2,489,508	426,267	60,722	405,749	-	892,738
92821	TOWN OF KILL DEVIL HILLS	2,687,500	460,168	65,552	438,018	21,378	985,116
92831	TOWN OF MANTEO	689,012	117,976	16,806	112,297	49,093	296,172
92841	TOWN OF SOUTHERN SHORES	664,706	113,815	16,213	108,336	-	238,364
92851	TOWN OF KITTY HAWK	1,170,200	200,368	28,542	190,723	-	419,633
92861	TOWN OF DUCK	991,598	169,787	24,187	161,614	-	355,588
92901	DAVIDSON COUNTY	14,836,007	2,540,300	361,871	2,418,023	38,960	5,359,154
92911	CITY OF THOMASVILLE	5,232,720	895,974	127,633	852,847	59,315	1,935,769
92913	THOMASVILLE HOUSING AUTHORITY	55,711	9,539	1,359	9,080	95,515	115,493
92914	THOMASVILLE ABC BOARD	69,639	11,924	1,699	11,350	10,211	35,184
92917	LEXINGTON ABC BOARD	52,434	8,978	1,279	8,546	16,266	35,069
92921	TOWN OF DENTON	263,807	45,170	6,435	42,996	27,274	121,875
92931	CITY OF LEXINGTON	6,145,940	1,052,341	149,908	1,001,686	21,154	2,225,089
92941	TOWN OF MIDWAY	11,470	1,964	280	1,869	1,299	5,412
93001	DAVIE COUNTY	6,154,406	1,053,790	150,114	1,003,066	8,068	2,215,038
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	34,956	5,985	853	5,697	-	12,535
93011	TOWN OF MOCKSVILLE	844,128	144,536	20,589	137,579	64,840	367,544
93021	TOWN OF BERMUDA RUN	83,293	14,262	2,032	13,575	694	30,563
93027	COOLEEMEE ABC BOARD	-	-	-	-	441	441
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	-	-	-	-	3,696	3,696
93031	TOWN OF COOLEEMEE	21,028	3,601	513	3,427	13,846	21,387
93101	DUPLIN COUNTY	8,715,738	1,492,355	212,589	1,420,521	9,298	3,134,763
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	42,602	7,295	1,039	6,943	1,741	17,018
93108	EASTPOINTE HUMAN SERVICES	6,197,554	1,061,178	151,167	1,010,099	33,498	2,255,942
93111	TOWN OF BEULAVILLE	158,940	27,214	3,877	25,905	457	57,453
93121	TOWN OF KENANSVILLE	169,863	29,085	4,144	27,685	9,804	70,718
93127	KENANSVILLE ABC BOARD	16,112	2,759	393	2,626	62	5,840
93131	TOWN OF WARSAW	486,104	83,233	11,856	79,227	-	174,316
93137	WARSAW ABC BOARD	13,108	2,244	320	2,136	2,774	7,474
93141	TOWN OF FAISON	88,755	15,197	2,165	14,466	1,366	33,194
93151	TOWN OF WALLACE	1,013,172	173,481	24,713	165,130	18,022	381,346
93157	WALLACE ABC BOARD	21,574	3,694	526	3,516	11,256	18,992
93161	TOWN OF ROSE HILL	332,626	56,954	8,113	54,213	20,926	140,206
93171	TOWN OF CALYPSO	14,474	2,478	353	2,359	4,617	9,807
93181	TOWN OF TEACHEY	28,402	4,863	693	4,629	422	10,607
93191	TOWN OF MAGNOLIA	63,904	10,942	1,559	10,415	7,490	30,406
93201	DURHAM COUNTY	41,504,006	7,106,537	1,012,341	6,764,465	274,846	15,158,189
93202	PARKWOOD FIRE DEPARTMENT	-	-	-	-	-	-
93204	DURHAM COUNTY ABC BOARD	811,357	138,925	19,791	132,238	29,186	320,140
93209	ALLIANCE BEHAVIORAL HEALTHCARE	15,276,231	2,615,678	372,609	2,489,772	360,929	5,838,988
93211	CITY OF DURHAM	59,032,975	10,107,940	1,439,897	9,621,396	782,085	21,951,318
93212	DURHAM CONVENTION AND VISITORS BUREAU	652,963	111,804	15,927	106,422	211,180	445,333

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	-	-	4,507,911	71,797	4,579,708
-	-	-	-	28,710	1,085	29,795
-	-	-	-	92,820	13,220	106,040
-	-	-	-	207,902	30,052	237,954
-	-	1,333	1,333	65,448	8,751	74,199
-	-	8,456	8,456	122,868	(2,095)	120,773
-	-	423	423	377,362	9,624	386,986
-	-	260,868	260,868	-	(295,145)	(295,145)
-	-	71,532	71,532	4,342,951	(34,616)	4,308,335
-	-	304,141	304,141	4,803,402	415,640	5,219,042
-	-	11,823	11,823	94,158	(3,553)	90,605
-	-	99,856	99,856	1,004,596	(60,500)	944,096
-	-	13,694	13,694	167,149	(1,967)	165,182
-	-	6,936	6,936	69,463	(2,150)	67,313
-	-	2,514	2,514	21,776	983	22,759
-	-	-	-	9,975	3,043	13,018
-	-	897,535	897,535	16,130,719	(294,286)	15,836,433
-	-	3,457	3,457	5,961	(1,346)	4,615
-	-	-	-	425,901	27,996	453,897
-	-	758	758	68,976	3,395	72,371
-	-	-	-	-	(752)	(752)
-	-	1,375,351	1,375,351	14,850,947	(601,384)	14,249,563
-	-	815	815	271,282	36,410	307,692
-	-	-	-	6,958,698	2,169,149	9,127,847
-	-	3,093	3,093	35,157	(385)	34,772
-	-	84,635	84,635	1,135,372	(54,823)	1,080,549
-	-	-	-	13,503	2,071	15,574
-	-	-	-	5,231	1,459	6,690
-	-	-	-	760,442	221,566	982,008
-	-	-	-	2,555	3,581	6,136
-	-	-	-	14,355	5,975	20,330
-	-	112,999	112,999	3,733,357	(3,483)	3,729,874
-	-	5,075	5,075	44,889	(1,568)	43,321
-	-	-	-	6,612,113	156,138	6,768,251
-	-	18,832	18,832	145,738	(9,182)	136,556
-	-	15,239	15,239	173,596	(571)	173,025
-	-	70,333	70,333	1,108,973	(39,478)	1,069,495
-	-	-	-	1,197,170	12,668	1,209,838
-	-	1,078	1,078	306,926	18,160	325,086
-	-	25,404	25,404	296,099	(9,365)	286,734
-	-	64,195	64,195	521,276	(33,079)	488,197
-	-	75,179	75,179	441,716	(40,752)	400,964
-	-	54,506	54,506	6,608,829	(4,364)	6,604,465
-	-	12,601	12,601	2,330,961	(19,454)	2,311,507
-	-	-	-	24,817	45,531	70,348
-	-	934	934	31,021	4,387	35,408
-	-	-	-	23,357	7,245	30,602
-	-	766	766	117,515	8,501	126,016
-	-	242,689	242,689	2,737,763	(87,922)	2,649,841
-	-	2,959	2,959	5,109	1,923	7,032
-	-	85,648	85,648	2,741,534	(28,337)	2,713,197
-	-	4,121	4,121	15,571	(2,017)	13,554
-	-	6,573	6,573	376,024	16,344	392,368
-	-	6,729	6,729	37,104	(2,102)	35,002
-	-	14,352	14,352	-	(3,541)	(3,541)
-	-	-	-	-	924	924
-	-	-	-	9,367	8,191	17,558
-	-	325,706	325,706	3,882,501	(82,519)	3,799,982
-	-	4,919	4,919	18,978	862	19,840
-	-	242,634	242,634	2,760,755	(19,113)	2,741,642
-	-	8,959	8,959	70,801	(5,584)	65,217
-	-	4,161	4,161	75,667	(617)	75,050
-	-	1,037	1,037	7,177	(424)	6,753
-	-	39,396	39,396	216,539	(11,948)	204,591
-	-	-	-	5,839	1,331	7,170
-	-	7,233	7,233	39,537	(3,447)	36,090
-	-	17,464	17,464	451,326	(1,518)	449,808
-	-	-	-	9,610	3,943	13,553
-	-	-	-	148,171	10,103	158,274
-	-	740	740	6,448	1,322	7,770
-	-	-	-	12,652	175	12,827
-	-	897	897	28,466	2,375	30,841
-	-	451,750	451,750	18,488,321	183,653	18,671,974
-	-	25,055	25,055	-	(78,126)	(78,126)
-	-	10,100	10,100	361,426	9,389	370,815
-	-	-	-	6,804,930	243,537	7,048,467
-	-	193,585	193,585	26,296,753	(70,449)	26,226,304
-	-	-	-	290,868	95,368	386,236

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	716,321	122,652	17,472	116,748	26,604	283,476
93301	EDGECOMBE COUNTY	6,023,868	1,031,439	146,931	981,791	14,244	2,174,405
93304	EDGECOMBE COUNTY ABC BOARD	107,598	18,424	2,625	17,537	12,577	51,163
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	110,056	18,844	2,684	17,937	-	39,465
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	443,502	75,939	10,818	72,283	30,381	189,421
93311	TOWN OF TARBORO	3,390,167	580,482	82,690	552,541	16,973	1,232,686
93317	TARBORO REDEVELOPMENT COMMISSION	112,514	19,265	2,745	18,338	298	40,646
93321	CITY OF ROCKY MOUNT	18,562,623	3,178,391	452,768	3,025,400	-	6,656,559
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	54,892	9,399	1,339	8,946	3,470	23,154
93331	TOWN OF PINETOPS	317,060	54,289	7,734	51,676	4,145	117,844
93333	ROCKY MOUNT HOUSING AUTHORITY	454,972	77,903	11,097	74,153	92,551	255,704
93341	TOWN OF MACCLESFIELD	80,016	13,701	1,952	13,041	5,043	33,737
93351	TOWN OF PRINCEVILLE	86,297	14,776	2,105	14,065	14,630	45,576
93401	FORSYTH COUNTY	37,388,507	6,401,859	911,958	6,093,707	108,458	13,515,982
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	-	-	-	-	-	-
93406	PIEDMONT TRIAD REGIONAL COUNCIL	1,347,710	230,762	32,872	219,654	5,026	488,314
93408	CENTERPOINT HUMAN SERVICES	-	-	-	-	-	-
93411	CITY OF WINSTON-SALEM	48,431,536	8,292,705	1,181,312	7,893,537	539,076	17,906,630
93413	WINSTON-SALEM HOUSING AUTHORITY	1,899,629	325,265	46,335	309,608	1,582	682,790
93417	TRIAD MUNICIPAL ABC BOARD	782,682	134,015	19,091	127,564	7,532	288,202
93421	TOWN OF KERNERSVILLE	5,617,233	961,813	137,013	915,516	-	2,014,342
93431	TOWN OF RURAL HALL	377,140	64,576	9,199	61,468	12,502	147,745
93441	VILLAGE OF CLEMMONS	452,241	77,435	11,031	73,708	12,655	174,829
93442	CLEMMONS FIRE DEPARTMENT	426,297	72,993	10,398	69,479	428	153,298
93451	TOWN OF LEWISVILLE	181,879	31,142	4,436	29,643	12,253	77,474
93461	TOWN OF WALKERTOWN	42,329	7,248	1,033	6,899	412	15,592
93471	VILLAGE OF TOBACCOVILLE	31,133	5,331	759	5,074	5,210	16,374
93501	FRANKLIN COUNTY	10,504,218	1,798,588	256,213	1,712,013	194,680	3,961,494
93511	TOWN OF FRANKLINTON	240,048	41,102	5,855	39,124	10,067	96,148
93517	FRANKLINTON ABC BOARD	11,743	2,011	287	1,914	2,957	7,169
93521	TOWN OF LOUISBURG	1,292,818	221,363	31,533	210,708	15,764	479,368
93527	LOUISBURG ABC BOARD	26,217	4,489	640	4,273	9,293	18,695
93531	TOWN OF BUNN	60,900	10,428	1,485	9,926	5,643	27,482
93537	ABC BOARD - TOWN OF BUNN	29,494	5,050	719	4,807	-	10,576
93541	TOWN OF YOUNGSVILLE	272,273	46,620	6,641	44,376	9,606	107,243
93601	GASTON COUNTY	30,641,764	5,246,646	747,395	4,994,099	422,601	11,410,741
93602	TOWN OF STANLEY	523,791	89,686	12,776	85,369	20,240	208,071
93604	CRAMERTON ABC BOARD	72,096	12,345	1,759	11,751	21,975	47,830
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	10,355,383	1,773,104	252,582	1,687,756	303,829	4,017,271
93610	TOWN OF MCADENVILLE	44,514	7,622	1,086	7,255	2,679	18,642
93611	CITY OF GASTONIA	18,894,430	3,235,205	460,861	3,079,479	30,574	6,806,119
93617	GASTONIA ABC BOARD	215,470	36,894	5,256	35,118	18,232	95,500
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	25,944	4,442	633	4,228	38,732	48,035
93621	CITY OF BELMONT	2,884,673	493,929	70,361	470,154	35,293	1,069,737
93623	BELMONT HOUSING AUTHORITY	30,040	5,144	733	4,896	2,896	13,669
93631	TOWN OF CRAMERTON	658,971	112,833	16,073	107,401	6,404	242,711
93641	CITY OF CHERRYVILLE	1,018,634	174,416	24,846	166,020	25,953	391,235
93647	CHERRYVILLE ABC BOARD	14,201	2,432	346	2,314	12,786	17,878
93651	TOWN OF DALLAS	1,195,871	204,763	29,169	194,907	-	428,839
93661	CITY OF LOWELL	350,923	60,087	8,560	57,195	6,804	132,646
93671	BESSEMER CITY	951,453	162,913	23,207	155,071	24,392	365,583
93681	TOWN OF RANLO	350,650	60,040	8,553	57,150	6,827	132,570
93691	CITY OF MOUNT HOLLY	2,973,974	509,220	72,540	484,708	22,610	1,089,078
93701	GATES COUNTY	1,190,682	203,875	29,042	194,061	-	426,978
93704	GATES COUNTY ABC BOARD	6,008	1,029	147	979	801	2,956
93801	GRAHAM COUNTY	1,144,529	195,972	27,917	186,539	29,475	439,903
93803	GRAHAM COUNTY HEALTH DEPARTMENT	247,968	42,458	6,048	40,415	-	88,921
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	217,381	37,221	5,302	35,430	7,729	85,682
93821	TOWN OF ROBBINSVILLE	188,980	32,358	4,609	30,801	43,655	111,423
93901	GRANVILLE COUNTY	4,884,254	836,308	119,134	796,052	177,049	1,928,543
93904	GRANVILLE COUNTY ABC BOARD	86,843	14,870	2,118	14,154	12,284	43,426
93906	GRANVILLE COUNTY HOSPITAL	8,549,971	1,463,971	208,546	1,393,503	-	3,066,020
93908	GRANVILLE-VANCE PUBLIC HEALTH	1,352,899	231,651	32,999	220,500	21,575	506,725
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	624,016	106,847	15,221	101,704	-	223,772
93911	CITY OF OXFORD	1,756,529	300,762	42,844	286,285	10,703	640,594
93913	OXFORD HOUSING AUTHORITY	136,000	23,287	3,317	22,166	3,063	51,833
93914	TOWN OF STOVALL	16,659	2,852	406	2,715	4,397	10,370
93921	CITY OF CREEDMOOR	614,731	105,257	14,994	100,191	3,765	224,207
93931	TOWN OF BUTNER	1,408,883	241,236	34,365	229,625	6,952	512,178
94001	GREENE COUNTY	2,559,420	438,238	62,428	417,143	42,467	960,276
94002	MAURY SANITARY LAND DISTRICT	14,201	2,432	346	2,314	2,300	7,392
94004	GREENE COUNTY ABC BOARD	20,209	3,460	493	3,294	3,706	10,953
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	5,189	888	127	846	2,612	4,473
94011	TOWN OF HOOKERTON	72,916	12,485	1,778	11,884	2,318	28,465
94021	TOWN OF SNOW HILL	227,486	38,951	5,549	37,076	11,040	92,616
94031	TOWN OF WALSTONBURG	12,562	2,151	307	2,047	8,320	12,825
94101	GUILFORD COUNTY	48,475,777	8,300,281	1,182,392	7,900,748	25,242	17,408,663
94102	GUIL-RAND FIRE DEPARTMENT	924,417	158,284	22,548	150,665	8,585	340,082

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
-	-	2,871	2,871	319,091	5,110	324,201
-	-	198,450	198,450	2,683,384	(63,081)	2,620,303
-	-	-	-	47,931	6,702	54,633
-	-	7,864	7,864	49,025	(3,114)	45,911
-	-	-	-	197,562	14,679	212,241
-	-	75,260	75,260	1,510,179	(36,199)	1,473,980
-	-	6,200	6,200	50,120	(1,471)	48,649
-	-	639,533	639,533	8,268,882	(310,057)	7,958,825
-	-	2,394	2,394	24,452	1,221	25,673
-	-	9,293	9,293	141,237	(4,173)	137,064
-	-	-	-	202,671	74,125	276,796
-	-	431	431	35,644	1,757	37,401
-	-	8,040	8,040	38,442	2,526	40,968
-	-	300,663	300,663	16,655,036	(31,172)	16,623,864
-	-	72,060	72,060	-	(17,741)	(17,741)
-	-	94,368	94,368	600,349	(28,939)	571,410
-	-	724,296	724,296	-	(413,845)	(413,845)
-	-	354,327	354,327	21,574,250	(1,063)	21,573,187
-	-	15,616	15,616	846,206	(16,276)	829,930
-	-	19,596	19,596	348,653	(5,676)	342,977
-	-	251,030	251,030	2,502,246	(124,004)	2,378,242
-	-	1,935	1,935	168,000	3,038	171,038
-	-	4,085	4,085	201,455	8,286	209,741
-	-	15,809	15,809	189,898	(7,256)	182,642
-	-	992	992	81,020	8,681	89,701
-	-	298	298	18,856	221	19,077
-	-	-	-	13,868	2,235	16,103
-	-	17,318	17,318	4,679,196	69,106	4,748,302
-	-	3,613	3,613	106,931	(2,023)	104,908
-	-	-	-	5,231	1,764	6,995
-	-	34,512	34,512	575,897	(11,720)	564,177
-	-	-	-	11,679	5,581	17,260
-	-	6,936	6,936	27,128	104	27,232
-	-	2,677	2,677	13,138	(1,087)	12,051
-	-	3,639	3,639	121,286	932	122,218
-	-	93,806	93,806	13,649,641	68,973	13,718,614
-	-	2,810	2,810	233,327	3,035	236,362
-	-	-	-	32,116	6,718	38,834
-	-	128,405	128,405	4,612,896	166,190	4,779,086
-	-	1,500	1,500	19,829	577	20,406
-	-	39,809	39,809	8,416,688	(29,366)	8,387,322
-	-	-	-	95,983	10,439	106,422
-	-	-	-	11,557	18,739	30,296
-	-	23,184	23,184	1,285,003	(10,649)	1,274,354
-	-	-	-	13,382	2,158	15,540
-	-	9,295	9,295	293,545	(6,331)	287,214
-	-	7,161	7,161	453,759	8,170	461,929
-	-	-	-	6,326	6,651	12,977
-	-	30,670	30,670	532,711	(8,124)	524,587
-	-	9,472	9,472	156,322	2,192	158,514
-	-	1,177	1,177	423,833	15,132	438,965
-	-	3,005	3,005	156,200	(788)	155,412
-	-	69,124	69,124	1,324,783	(40,466)	1,284,317
-	-	35,085	35,085	530,400	(10,094)	520,306
-	-	-	-	2,676	350	3,026
-	-	61,015	61,015	509,841	17,086	526,927
-	-	39,006	39,006	110,459	(18,526)	91,933
-	-	6,523	6,523	96,834	1,656	98,490
-	-	172	172	84,183	18,614	102,797
-	-	-	-	2,175,734	67,193	2,242,927
-	-	-	-	38,685	5,506	44,191
-	-	265,792	265,792	3,808,659	(139,204)	3,669,455
-	-	15,341	15,341	602,661	(5,643)	597,018
-	-	40,968	40,968	277,973	(17,473)	260,500
-	-	25,625	25,625	782,461	(7,996)	774,465
-	-	2,244	2,244	60,582	793	61,375
-	-	-	-	7,421	1,957	9,378
-	-	42,896	42,896	273,837	(8,082)	265,755
-	-	58,428	58,428	627,599	(398)	627,201
-	-	-	-	1,140,116	20,242	1,160,358
-	-	-	-	6,326	917	7,243
-	-	-	-	9,002	1,706	10,708
-	-	3,483	3,483	2,311	(1,236)	1,075
-	-	3,814	3,814	32,481	240	32,721
-	-	-	-	101,336	6,131	107,467
-	-	-	-	5,596	4,476	10,072
-	-	298,930	298,930	21,593,957	(65,341)	21,528,616
-	-	33,062	33,062	411,790	(18,351)	393,439

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	1,045,670	179,045	25,505	170,427	10,190	385,167
94109	ALAMANCE COMMUNITY FIRE DISTRICT	286,201	49,005	6,981	46,646	-	102,632
94111	CITY OF GREENSBORO	68,298,994	11,694,517	1,665,908	11,131,603	-	24,492,028
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	460,707	78,885	11,237	75,088	-	165,210
94117	GREENSBORO ABC BOARD	882,634	151,129	21,528	143,855	-	316,512
94118	GUILFORD FIRE DISTRICT # 13 INC	437,221	74,863	10,665	71,260	-	156,788
94121	CITY OF HIGH POINT	30,348,736	5,196,472	740,248	4,946,341	130,687	11,013,748
94127	HIGH POINT ABC BOARD	390,795	66,914	9,532	63,693	3,653	143,792
94131	TOWN OF JAMESTOWN	574,313	98,337	14,009	93,603	24,110	230,059
94151	TOWN OF GIBSONVILLE	1,274,248	218,184	31,081	207,681	9,104	466,050
94157	GIBSONVILLE ABC BOARD	23,486	4,021	573	3,828	2,393	10,815
94161	TOWN OF OAK RIDGE	132,723	22,726	3,237	21,632	13,179	60,774
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	150,474	25,765	3,670	24,525	13,506	67,466
94171	TOWN OF SUMMERFIELD	168,771	28,898	4,116	27,507	4,442	64,963
94172	SUMMERFIELD FIRE DISTRICT	770,393	131,911	18,791	125,561	-	276,263
94201	HALIFAX COUNTY	8,876,862	1,519,944	216,519	1,446,781	14,622	3,197,866
94204	HALIFAX COUNTY ABC BOARD	81,108	13,888	1,978	13,219	11,627	40,712
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	44,241	7,575	1,079	7,211	1,732	17,597
94209	ROANOKE RAPIDS SANITARY DISTRICT	888,096	152,064	21,662	144,745	11,428	329,899
94211	TOWN OF ENFIELD	419,470	71,824	10,231	68,367	8,181	158,603
94221	CITY OF ROANOKE RAPIDS	2,681,492	459,139	65,405	437,039	-	961,583
94231	TOWN OF WELDON	405,542	69,439	9,891	66,097	3,884	149,311
94241	TOWN OF SCOTLAND NECK	302,040	51,717	7,367	49,228	12,758	121,070
94251	TOWN OF HOBGOOD	48,610	8,323	1,186	7,923	3,310	20,742
94261	TOWN OF LITTLETON	127,261	21,790	3,104	20,741	12,126	57,761
94301	HARNETT COUNTY	17,231,845	2,950,528	420,308	2,808,505	41,865	6,221,206
94311	CITY OF DUNN	2,121,926	363,328	51,756	345,839	47,222	808,145
94313	DUNN HOUSING AUTHORITY	39,325	6,733	959	6,409	5,810	19,911
94317	DUNN ABC BOARD	29,221	5,003	713	4,763	8,780	19,259
94321	TOWN OF LILLINGTON	766,843	131,303	18,704	124,983	-	274,990
94331	TOWN OF ERWIN	414,827	71,029	10,119	67,610	13,781	162,539
94341	TOWN OF COATS	269,815	46,199	6,581	43,975	9,215	105,970
94347	TOWN OF ANGIER ABC BOARD	31,952	5,471	779	5,208	7,356	18,814
94351	TOWN OF ANGIER	619,373	106,052	15,107	100,948	-	222,107
94401	HAYWOOD COUNTY	9,405,568	1,610,471	229,415	1,532,952	102,722	3,475,560
94402	HAYWOOD MEDICAL CENTER	-	-	-	-	-	-
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	102,136	17,488	2,491	16,647	17,346	53,972
94408	JUNALUSKA SANITARY DISTRICT	169,317	28,991	4,129	27,596	11,048	71,764
94411	TOWN OF WAYNESVILLE	3,406,006	583,194	83,078	555,122	25,546	1,246,940
94412	WAYNESVILLE ABC BOARD	46,426	7,949	1,132	7,567	13,227	29,875
94421	TOWN OF MAGGIE VALLEY	406,361	69,579	9,911	66,230	939	146,659
94427	MAGGIE VALLEY ABC BOARD	75,100	12,859	1,831	12,240	15,075	42,005
94428	MAGGIE VALLEY SANITARY DISTRICT	194,988	33,387	4,756	31,780	5,959	75,882
94431	TOWN OF CANTON	1,142,345	195,598	27,864	186,183	234,610	644,255
94437	CANTON ABC BOARD	40,691	6,967	993	6,632	11,402	25,994
94501	COUNTY OF HENDERSON	16,323,540	2,795,003	398,154	2,660,466	155,195	6,008,818
94511	CITY OF HENDERSONVILLE	5,511,820	943,763	134,441	898,335	20,245	1,996,784
94512	HENDERSONVILLE WATER COMMISSION	-	-	-	-	-	-
94517	HENDERSONVILLE ABC BOARD	149,655	25,625	3,651	24,391	31,190	84,857
94521	TOWN OF LAUREL PARK	409,365	70,094	9,985	66,720	5,912	152,711
94527	LAUREL PARK ABC BOARD	18,570	3,180	453	3,027	526	7,186
94531	THE VILLAGE OF FLAT ROCK	63,084	10,802	1,539	10,282	15,853	38,476
94532	BLUE RIDGE FIRE DEPARTMENT	274,731	47,041	6,701	44,777	7,730	106,249
94541	TOWN OF FLETCHER	757,831	129,760	18,484	123,514	-	271,758
94547	FLETCHER ABC BOARD	30,040	5,144	733	4,896	8,055	18,828
94551	TOWN OF MILLS RIVER	144,739	24,783	3,530	23,590	11,449	63,352
94601	HERTFORD COUNTY	2,508,625	429,540	61,189	408,864	46,666	946,259
94604	HERTFORD COUNTY ABC BOARD	71,277	12,204	1,739	11,617	2,425	27,985
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	-	-	-	-	-	-
94611	TOWN OF AHOSKIE	941,076	161,136	22,955	153,380	26	337,497
94621	TOWN OF MURFREESBORO	363,759	62,285	8,872	59,287	40,874	171,318
94631	TOWN OF WINTON	116,337	19,920	2,837	18,961	4,362	46,080
94641	TOWN OF COFIELD	28,402	4,863	693	4,629	10,921	21,106
94701	HOKE COUNTY	6,609,651	1,131,740	161,218	1,077,263	41,827	2,412,048
94704	HOKE COUNTY ABC BOARD	41,783	7,154	1,019	6,810	3,695	18,678
94711	TOWN OF RAEFORD	923,598	158,143	22,528	150,531	10,964	342,166
94801	HYDE COUNTY	1,868,770	319,981	45,582	304,579	12,982	683,124
94804	HYDE COUNTY ABC BOARD	7,647	1,309	186	1,246	1,736	4,477
94812	OCRACOE SANITARY DISTRICT	81,928	14,028	1,998	13,353	8,547	37,926
94901	IREDELL COUNTY	19,764,229	3,384,136	482,077	3,221,242	228,436	7,315,891
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	16,112	2,759	393	2,626	9,654	15,432
94911	CITY OF STATESVILLE	7,860,140	1,345,855	191,720	1,281,072	85,806	2,904,453
94917	STATESVILLE ABC BOARD	83,839	14,355	2,045	13,664	21,443	51,507
94921	CITY OF MOORESVILLE	10,511,046	1,799,757	256,379	1,713,126	9,601	3,778,863
94923	MOORESVILLE HOUSING AUTHORITY	75,920	12,999	1,852	12,374	3,692	30,917
94927	MOORESVILLE ABC BOARD	69,092	11,830	1,686	11,261	8,185	32,962
94931	TOWN OF TROUTMAN	584,963	100,161	14,268	95,339	10,308	220,076
94937	TOWN OF TROUTMAN ABC BOARD	18,843	3,226	460	3,071	5,936	12,693

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	
-	-	71,880	71,880	465,803	(39,681)	426,122	
-	-	25,222	25,222	127,491	(16,308)	111,183	
-	-	1,033,094	1,033,094	30,424,382	(695,656)	29,728,726	
-	-	12,250	12,250	205,226	(7,816)	197,410	
-	-	31,793	31,793	393,177	(8,846)	384,331	
-	-	30,819	30,819	194,764	(21,004)	173,760	
-	-	57,760	57,760	13,519,109	(8,668)	13,510,441	
-	-	15,283	15,283	174,083	(2,554)	171,529	
-	-	4,253	4,253	255,833	6,700	262,533	
-	-	32,628	32,628	567,625	(11,523)	556,102	
-	-	-	-	10,462	1,538	12,000	
-	-	7,165	7,165	59,123	2,701	61,824	
-	-	2,868	2,868	67,030	1,001	68,031	
-	-	16,587	16,587	75,181	(397)	74,784	
-	-	60,948	60,948	343,178	(35,345)	307,833	
-	-	59,411	59,411	3,954,276	(7,209)	3,947,067	
-	-	-	-	36,130	5,970	42,100	
-	-	852	852	19,708	672	20,380	
-	-	14,966	14,966	395,610	2,505	398,115	
-	-	7,173	7,173	186,856	(2,244)	184,612	
-	-	108,029	108,029	1,194,494	(19,221)	1,175,273	
-	-	58,586	58,586	180,652	(15,667)	164,985	
-	-	14,172	14,172	134,546	2,301	136,847	
-	-	1,725	1,725	21,654	(1,486)	20,168	
-	-	592	592	56,690	6,167	62,857	
-	-	133,926	133,926	7,676,075	(54,423)	7,621,652	
-	-	27,779	27,779	945,231	(11,350)	933,881	
-	-	407	407	17,518	3,399	20,917	
-	-	-	-	13,017	4,113	17,130	
-	-	16,865	16,865	341,597	(10,396)	331,201	
-	-	11,675	11,675	184,788	1,338	186,126	
-	-	8,536	8,536	120,191	(683)	119,508	
-	-	711	711	14,233	2,184	16,417	
-	-	21,256	21,256	275,905	(5,433)	270,472	
-	-	41,729	41,729	4,189,792	13,407	4,203,199	
-	-	-	-	-	(767,649)	(767,649)	
-	-	-	-	45,498	6,656	52,154	
-	-	1,930	1,930	75,424	4,138	79,562	
-	-	56,694	56,694	1,517,235	1,267	1,518,502	
-	-	-	-	20,681	6,339	27,020	
-	-	9,690	9,690	181,017	(1,761)	179,256	
-	-	113	113	33,454	4,477	37,931	
-	-	1,674	1,674	86,859	1,930	88,789	
-	-	-	-	508,867	109,540	618,407	
-	-	-	-	18,126	6,155	24,281	
-	-	5,784	5,784	7,271,463	79,086	7,350,549	
-	-	27,110	27,110	2,455,288	55,059	2,510,347	
-	-	-	-	-	(59,923)	(59,923)	
-	-	-	-	66,665	11,780	78,445	
-	-	26,869	26,869	182,355	(6,674)	175,681	
-	-	1,154	1,154	8,272	(781)	7,491	
-	-	-	-	28,101	5,524	33,625	
-	-	2,265	2,265	122,381	(76)	122,305	
-	-	28,230	28,230	337,582	(15,372)	322,210	
-	-	-	-	13,382	2,846	16,228	
-	-	-	-	64,475	5,002	69,477	
-	-	103,974	103,974	1,117,489	(966)	1,116,523	
-	-	-	-	31,751	1,169	32,920	
-	-	194,185	194,185	-	(60,935)	(60,935)	
-	-	22,451	22,451	419,210	(8,590)	410,620	
-	-	3,233	3,233	162,040	4,570	166,610	
-	-	2,075	2,075	51,823	2,154	53,977	
-	-	-	-	12,652	3,997	16,649	
-	-	125,539	125,539	2,944,326	(37,549)	2,906,777	
-	-	79	79	18,613	1,201	19,814	
-	-	1,524	1,524	411,425	5,674	417,099	
-	-	26,499	26,499	832,460	6,924	839,384	
-	-	66	66	3,406	512	3,918	
-	-	-	-	36,495	5,057	41,552	
-	-	38,214	38,214	8,804,148	29,944	8,834,092	
-	-	9,694	9,694	7,177	(3,195)	3,982	
-	-	96,281	96,281	3,501,368	601	3,501,969	
-	-	-	-	37,347	9,267	46,614	
-	-	337,008	337,008	4,682,237	(195,151)	4,487,086	
-	-	-	-	33,819	1,901	35,720	
-	-	-	-	30,778	2,949	33,727	
-	-	9,256	9,256	260,577	(3,682)	256,895	
-	-	-	-	8,394	1,484	9,878	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
94941	MI CONNECTION COMMUNICATIONS SYSTEM	1,601,686	274,249	39,067	261,048	22,301	596,665
94947	VALDESE ABC BOARD	16,112	2,759	393	2,626	6,305	12,083
95001	JACKSON COUNTY	6,231,691	1,067,023	152,000	1,015,662	155,309	2,389,994
95002	TUCKASEIGEE WATER AUTHORITY	492,931	84,402	12,023	80,340	26,348	203,113
95005	FONTANA REGIONAL LIBRARY	513,960	88,003	12,536	83,767	-	184,306
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	325,799	55,785	7,946	53,100	19,310	136,141
95009	VAYA HEALTH	11,121,134	1,904,220	271,260	1,812,560	116,692	4,104,732
95011	TOWN OF SYLVA	525,156	89,920	12,809	85,592	5,134	193,455
95017	JACKSON COUNTY ABC BOARD	139,277	23,848	3,397	22,700	1,599	51,544
95101	JOHNSTON COUNTY	24,172,756	4,138,988	589,608	3,939,758	42,722	8,711,076
95103	BENSON HOUSING AUTHORITY	138,185	23,661	3,370	22,522	17,200	66,753
95104	JOHNSTON COUNTY ABC BOARD	313,783	53,728	7,654	51,141	38,997	151,520
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	195,261	33,434	4,763	31,824	12,840	82,861
95106	TOWN OF ARCHER LODGE	35,229	6,032	859	5,742	3,315	15,948
95110	JOHNSTON HEALTH CENTER	8,612,782	1,474,726	210,077	1,403,741	-	3,088,544
95111	TOWN OF SMITHFIELD	2,875,388	492,339	70,135	468,641	-	1,031,115
95113	SMITHFIELD HOUSING AUTHORITY	123,711	21,182	3,017	20,163	101,740	146,102
95121	TOWN OF SELMA	1,277,252	218,698	31,154	208,171	6,851	464,874
95122	TOWN OF MICRO	42,056	7,201	1,026	6,854	11,248	26,329
95123	SELMA HOUSING AUTHORITY	133,815	22,913	3,264	21,810	2,564	50,551
95131	TOWN OF CLAYTON	4,889,716	837,243	119,267	796,943	67,539	1,820,992
95141	TOWN OF BENSON	985,863	168,805	24,047	160,679	20,356	373,887
95151	TOWN OF FOUR OAKS	300,675	51,483	7,334	49,005	187	108,009
95161	TOWN OF PINE LEVEL	194,442	33,293	4,743	31,691	11,881	81,608
95171	TOWN OF KENLY	297,397	50,922	7,254	48,471	19,879	126,526
95181	TOWN OF PRINCETON	163,036	27,916	3,977	26,572	-	58,465
95191	TOWN OF WILSON'S MILLS	201,542	34,509	4,916	32,848	37,441	109,714
95201	JONES COUNTY	1,777,011	304,269	43,344	289,623	1,991	639,227
95204	JONES COUNTY ABC BOARD	15,566	2,665	380	2,537	912	6,494
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	7,373	1,263	180	1,202	1,922	4,567
95211	TOWN OF POLLOCKSVILLE	13,928	2,385	340	2,270	506	5,501
95221	TOWN OF MAYSVILLE	148,562	25,438	3,624	24,213	14,008	67,283
95301	LEE COUNTY	5,888,141	1,008,199	143,620	959,669	15,791	2,127,279
95311	CITY OF SANFORD	7,040,317	1,205,481	171,723	1,147,455	27,137	2,551,796
95317	SANFORD ABC BOARD	114,699	19,639	2,798	18,639	7,683	48,814
95321	TOWN OF BROADWAY	132,450	22,679	3,230	21,587	4,906	52,402
95401	LENOIR COUNTY	7,925,955	1,357,124	193,325	1,291,799	4,785	2,847,033
95404	LENOIR COUNTY ABC BOARD	122,345	20,949	2,984	19,940	1,478	45,351
95405	NEUSE REGIONAL LIBRARY	91,213	15,618	2,225	14,866	25,766	58,475
95411	CITY OF KINSTON	5,561,523	952,274	135,653	906,436	3,600	1,997,963
95412	GLOBAL TRANSPARK DEVELOPMENT COMMISSION	-	-	-	-	-	-
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	672,080	115,077	16,393	109,538	84,779	325,787
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	157,301	26,934	3,837	25,637	2,357	58,765
95421	TOWN OF PINK HILL	100,225	17,161	2,445	16,335	788	36,729
95431	TOWN OF LAGRANGE	373,863	64,015	9,119	60,934	-	134,068
95501	LINCOLN COUNTY	13,732,168	2,351,295	334,947	2,238,116	116,158	5,040,516
95504	LINCOLN COUNTY ABC BOARD	40,691	6,967	993	6,632	16,771	31,363
95511	CITY OF LINCOLNTON	2,591,918	443,802	63,221	422,440	69,230	998,693
95513	LINCOLNTON HOUSING AUTHORITY	108,418	18,564	2,644	17,670	19,335	58,213
95517	TOWN OF LINCOLNTON ABC BOARD	50,249	8,604	1,226	8,190	6,177	24,197
95601	MACON COUNTY	6,679,835	1,143,757	162,930	1,088,702	10,163	2,405,552
95611	TOWN OF FRANKLIN	1,034,746	177,175	25,239	168,646	6,982	378,042
95617	HIGHLANDS ABC BOARD	40,691	6,967	993	6,632	986	15,578
95621	TOWN OF HIGHLANDS	1,249,397	213,928	30,474	203,631	31,778	479,811
95701	MADISON COUNTY	3,319,709	568,418	80,973	541,057	19,199	1,209,647
95711	TOWN OF MARS HILL	391,068	66,961	9,538	63,738	227	140,464
95721	TOWN OF MARSHALL	179,695	30,768	4,383	29,287	-	64,438
95733	HOT SPRINGS HOUSING AUTHORITY	39,052	6,687	952	6,365	41	14,045
95801	MARTIN COUNTY	2,614,585	447,683	63,774	426,134	43,286	980,877
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	12,289	2,104	300	2,003	4,669	9,076
95804	MARTIN COUNTY ABC BOARD	71,004	12,158	1,732	11,572	1,841	27,303
95811	TOWN OF WILLIAMSTON	1,443,838	247,222	35,217	235,322	2,826	520,587
95813	WILLIAMSTON HOUSING AUTHORITY	120,434	20,621	2,938	19,629	79,656	122,844
95821	TOWN OF OAK CITY	17,478	2,993	426	2,849	6,306	12,574
95831	TOWN OF HAMILTON	54,345	9,305	1,326	8,857	21,775	41,263
95841	TOWN OF JAMESVILLE	70,458	12,064	1,719	11,483	5,942	31,208
95851	TOWN OF ROBERSONVILLE	344,096	58,918	8,393	56,082	141,070	264,463
95853	ROBERSONVILLE HOUSING AUTHORITY	82,747	14,168	2,018	13,486	5,360	35,032
95901	MCDOWELL COUNTY	5,444,093	932,167	132,789	887,297	-	1,952,253
95908	PLEASANT GARDEN FIRE DEPARTMENT	195,261	33,434	4,763	31,824	2,130	72,151
95911	TOWN OF MARION	1,551,983	265,739	37,855	252,947	-	556,541
95917	MARION ABC BOARD	50,795	8,697	1,239	8,279	1,449	19,664
95921	TOWN OF OLD FORT	148,016	25,344	3,611	24,124	7,363	60,442
96001	MECKLENBURG COUNTY	118,433,260	20,278,773	2,888,752	19,302,657	-	42,470,182
96003	CHARLOTTE HOUSING AUTHORITY	4,538,792	777,156	110,708	739,748	41,167	1,668,779
96004	MECKLENBURG COUNTY ABC BOARD	2,565,974	439,360	62,588	418,211	151,395	1,071,554
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	6,681,747	1,144,084	162,977	1,089,014	17,394	2,413,469
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	16,860,986	2,887,028	411,263	2,748,061	-	6,046,352

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
-	-	29,495	29,495	713,485	9,271	722,756	
-	-	-	-	7,177	1,576	8,753	
-	-	37,098	37,098	2,775,961	62,392	2,838,353	
-	-	-	-	219,581	10,886	230,467	
-	-	10,481	10,481	228,948	1,247	230,195	
-	-	1,877	1,877	145,130	7,016	152,146	
-	-	144,383	144,383	4,954,006	159,013	5,113,019	
-	-	1,730	1,730	233,935	(643)	233,292	
-	-	-	-	62,042	5,238	67,280	
-	-	98,844	98,844	10,767,965	(40,899)	10,727,066	
-	-	-	-	61,556	7,975	69,531	
-	-	-	-	139,777	15,329	155,106	
-	-	-	-	86,981	5,370	92,351	
-	-	718	718	15,693	2,074	17,767	
-	-	657,900	657,900	3,836,639	(425,151)	3,411,488	
-	-	111,110	111,110	1,280,867	(58,821)	1,222,046	
-	-	-	-	55,108	47,235	102,343	
-	-	42,071	42,071	568,963	(4,120)	564,843	
-	-	-	-	18,734	3,572	22,306	
-	-	1,651	1,651	59,609	2,683	62,292	
-	-	-	-	2,178,167	41,149	2,219,316	
-	-	10,967	10,967	439,161	(7,446)	431,715	
-	-	10,229	10,229	133,938	(4,950)	128,988	
-	-	-	-	86,616	4,042	90,658	
-	-	10,913	10,913	132,478	2,957	135,435	
-	-	18,867	18,867	72,626	(6,273)	66,353	
-	-	1,591	1,591	89,779	10,708	100,487	
-	-	57,108	57,108	791,585	(22,583)	769,002	
-	-	2,255	2,255	6,934	(402)	6,532	
-	-	712	712	3,285	396	3,681	
-	-	1,284	1,284	6,204	52	6,256	
-	-	8,634	8,634	66,178	204	66,382	
-	-	104,311	104,311	2,622,924	(674)	2,622,250	
-	-	27,206	27,206	3,136,171	(17,181)	3,118,990	
-	-	-	-	51,094	3,839	54,933	
-	-	1,078	1,078	59,001	2,205	61,206	
-	-	103,111	103,111	3,530,686	(27,716)	3,502,970	
-	-	6,508	6,508	54,500	(102)	54,398	
-	-	-	-	40,632	10,805	51,437	
-	-	80,802	80,802	2,477,429	(20,706)	2,456,723	
-	-	-	-	-	(9,383)	(9,383)	
-	-	13,714	13,714	299,384	79,665	379,049	
-	-	16,202	16,202	70,071	(6,841)	63,230	
-	-	1,512	1,512	44,646	(2,640)	42,006	
-	-	31,578	31,578	166,541	(14,732)	151,809	
-	-	87,326	87,326	6,117,114	(24,913)	6,092,201	
-	-	-	-	18,126	6,430	24,556	
-	-	13,397	13,397	1,154,592	4,354	1,158,946	
-	-	-	-	48,296	10,130	58,426	
-	-	1,931	1,931	22,384	4,635	27,019	
-	-	172,897	172,897	2,975,591	(23,590)	2,952,001	
-	-	2,022	2,022	460,937	351	461,288	
-	-	-	-	18,126	(17)	18,109	
-	-	23,030	23,030	556,555	3,606	560,161	
-	-	149,768	149,768	1,478,793	(27,093)	1,451,700	
-	-	13,477	13,477	174,205	(1,737)	172,468	
-	-	7,182	7,182	80,047	(3,340)	76,707	
-	-	1,037	1,037	17,396	(94)	17,302	
-	-	3,919	3,919	1,164,690	22,024	1,186,714	
-	-	-	-	5,474	2,138	7,612	
-	-	1,765	1,765	31,629	641	32,270	
-	-	939	939	643,170	(922)	642,248	
-	-	-	-	53,648	38,959	92,607	
-	-	326	326	7,786	1,901	9,687	
-	-	-	-	24,209	11,381	35,590	
-	-	-	-	31,386	2,072	33,458	
-	-	-	-	153,281	69,620	222,901	
-	-	587	587	36,860	3,279	40,139	
-	-	9,248	9,248	2,425,119	(1,062)	2,424,057	
-	-	12,079	12,079	86,981	(9,339)	77,642	
-	-	37,793	37,793	691,344	(18,101)	673,243	
-	-	2,540	2,540	22,627	214	22,841	
-	-	-	-	65,935	3,136	69,071	
-	-	672,724	672,724	52,757,128	(161,384)	52,595,744	
-	-	108,882	108,882	2,021,845	(41,472)	1,980,373	
-	-	-	-	1,143,036	74,968	1,218,004	
-	-	102,840	102,840	2,976,442	20,584	2,997,026	
-	-	1,244,707	1,244,707	7,510,873	(456,370)	7,054,503	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
96009	CENTRALINA COUNCIL OF GOVERNMENTS	967,019	165,578	23,587	157,608	32,780	379,553
96011	CITY OF CHARLOTTE	172,606,286	29,554,567	4,210,108	28,131,962	1,851,231	63,747,868
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	6,989,249	1,196,736	170,478	1,139,132	56,615	2,562,961
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	93,398	15,992	2,278	15,222	1,784	35,276
96021	TOWN OF PINEVILLE	2,116,191	362,346	51,617	344,904	9,298	768,165
96031	TOWN OF MINT HILL	2,288,240	391,805	55,814	372,945	-	820,564
96041	TOWN OF HUNTERSVILLE	4,769,828	816,715	116,343	777,403	11,617	1,722,078
96051	TOWN OF CORNELIUS	2,646,537	453,154	64,552	431,342	-	949,048
96061	TOWN OF STALLINGS	934,522	160,014	22,795	152,312	30,092	365,213
96071	TOWN OF MATTHEWS	3,554,568	608,632	86,701	579,336	180,982	1,455,651
96081	TOWN OF DAVIDSON	1,479,887	253,394	36,096	241,197	7,049	537,736
96101	MITCHELL COUNTY	1,767,726	302,679	43,117	288,110	36,198	670,104
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	31,679	5,424	772	5,163	-	11,359
96111	TOWN OF SPRUCE PINE	431,759	73,928	10,531	70,370	25,581	180,410
96121	TOWN OF BAKERSVILLE	66,361	11,363	1,618	10,816	488	24,285
96201	MONTGOMERY COUNTY	2,887,950	494,490	70,441	470,688	-	1,035,619
96204	MONTGOMERY-MUNICIPAL ABC BOARD	38,779	6,640	945	6,320	4,271	18,176
96211	TOWN OF STAR	65,542	11,222	1,599	10,682	5,177	28,680
96221	TOWN OF TROY	584,690	100,114	14,261	95,295	-	209,670
96231	TOWN OF BISCOE	337,269	57,749	8,227	54,969	1,276	122,221
96241	TOWN OF CANDOR	176,144	30,160	4,296	28,709	6,915	70,080
96251	TOWN OF MOUNT GILEAD	274,185	46,947	6,688	44,688	3,100	101,423
96301	MOORE COUNTY	12,809,117	2,193,245	312,433	2,087,674	171,827	4,765,179
96302	TOWN OF TAYLORTOWN	64,450	11,035	1,572	10,504	4,516	27,627
96304	MOORE COUNTY ABC BOARD	119,887	20,528	2,925	19,540	8,818	51,811
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	112,514	19,265	2,745	18,338	17,174	57,522
96310	MOORE COUNTY AIRPORT AUTHORITY	122,618	20,995	2,991	19,985	3,610	47,581
96311	TOWN OF SOUTHERN PINES	3,580,785	613,121	87,340	583,609	-	1,284,070
96312	TOWN OF CAMERON	15,839	2,712	386	2,582	3,816	9,496
96318	SANDHILLS CENTER	6,095,145	1,043,643	148,669	993,408	2,592,518	4,778,238
96321	TOWN OF VASS	99,679	17,068	2,431	16,246	1,536	37,281
96331	TOWN OF ABERDEEN	2,032,625	348,037	49,578	331,284	-	728,899
96341	TOWN OF ROBBINS	213,558	36,567	5,209	34,806	2,758	79,340
96351	VILLAGE OF PINEHURST	2,756,320	471,952	67,231	449,234	-	988,417
96361	TOWN OF PINEBLUFF	112,241	19,218	2,738	18,293	714	40,963
96371	VILLAGE OF WHISPERING PINES	412,369	70,608	10,058	67,209	7,242	155,117
96381	FOX FIRE VILLAGE	89,574	15,337	2,184	14,599	1,260	33,380
96391	TOWN OF CARTHAGE	561,478	96,139	13,695	91,512	-	201,346
96401	NASH COUNTY	12,004,041	2,055,396	292,795	1,956,460	-	4,304,651
96404	NASH COUNTY ABC BOARD	268,450	45,965	6,548	43,753	26,376	122,642
96405	BRASWELL MEMORIAL LIBRARY	397,895	68,130	9,705	64,850	25,301	167,986
96411	TOWN OF SPRING HOPE	193,622	33,153	4,723	31,557	3,500	72,933
96421	TOWN OF NASHVILLE	1,038,023	177,736	25,319	169,181	-	372,236
96431	TOWN OF MIDDLESEX	91,759	15,711	2,238	14,955	9,792	42,696
96441	TOWN OF WHITAKERS	50,522	8,651	1,232	8,234	1,604	19,721
96451	TOWN OF BAILEY	20,209	3,460	493	3,294	2,684	9,931
96461	TOWN OF SHARPSBURG	371,678	63,641	9,066	60,577	8,805	142,089
96501	NEW HANOVER COUNTY	40,001,726	6,849,308	975,697	6,519,618	87,197	14,431,820
96502	NEW HANOVER AIRPORT AUTHORITY	1,114,762	190,876	27,191	181,688	19,956	419,711
96503	WILMINGTON HOUSING AUTHORITY	872,256	149,352	21,276	142,163	368,263	681,054
96504	NEW HANOVER COUNTY ABC BOARD	1,192,047	204,109	29,075	194,284	38,910	466,378
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	6,358,133	1,088,673	155,083	1,036,270	159,186	2,439,212
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	16,112	2,759	393	2,626	13,832	19,610
96511	TOWN OF WRIGHTSVILLE BEACH	1,652,754	282,993	40,313	269,371	-	592,677
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	417,285	71,450	10,178	68,011	6,021	155,660
96519	COASTALCARE	-	-	-	-	-	-
96521	TOWN OF CAROLINA BEACH	2,552,866	437,115	62,268	416,075	-	915,458
96531	CITY OF WILMINGTON	23,514,877	4,026,342	573,560	3,832,535	-	8,432,437
96541	TOWN OF KURE BEACH	1,057,140	181,009	25,785	172,296	15,689	394,779
96601	NORTHAMPTON COUNTY	4,756,720	814,471	116,023	775,266	26,011	1,731,771
96604	NORTHAMPTON COUNTY ABC BOARD	14,474	2,478	353	2,359	2,335	7,525
96611	TOWN OF RICH SQUARE	37,960	6,500	926	6,187	121	13,734
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	150,474	25,765	3,670	24,525	9,540	63,500
96621	TOWN OF WOODLAND	57,076	9,773	1,392	9,302	2,357	22,824
96631	TOWN OF GARYSBURG	59,534	10,194	1,452	9,703	-	21,349
96641	TOWN OF CONWAY	92,305	15,805	2,252	15,044	15,476	48,577
96651	TOWN OF GASTON	50,522	8,651	1,232	8,234	1,993	20,110
96661	TOWN OF JACKSON	49,430	8,464	1,206	8,056	1,831	19,557
96671	TOWN OF SEVERN	34,410	5,892	840	5,608	3,261	15,601
96681	TOWN OF SEABOARD	61,173	10,474	1,492	9,970	12,153	34,089
96701	ONSLow COUNTY	23,175,970	3,968,313	565,294	3,777,299	129,653	8,440,559
96704	ONSLow COUNTY ABC BOARD	511,502	87,582	12,476	83,366	55,402	238,826
96708	ONSLow WATER & SEWER AUTHORITY	2,387,099	408,732	58,224	389,058	83,282	939,296
96711	CITY OF JACKSONVILLE	10,355,383	1,773,104	252,582	1,687,756	-	3,713,442
96721	TOWN OF SWANSBORO	593,156	101,563	14,468	96,675	5,560	218,266
96731	TOWN OF HOLLY RIDGE	481,462	82,438	11,744	78,470	7,384	180,036
96733	HOLLY RIDGE HOUSING AUTHORITY	17,751	3,039	433	2,893	2,536	8,901
96741	TOWN OF RICHLANDS	264,353	45,264	6,448	43,085	2,105	96,902

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	
-	-	6,198	6,198	430,767	11,845	442,612	
-	-	15,079	15,079	76,888,974	636,066	77,525,040	
-	-	3,190	3,190	3,113,422	38,388	3,151,810	
-	-	8,821	8,821	41,605	(124)	41,481	
-	-	54,758	54,758	942,676	(16,279)	926,397	
-	-	135,011	135,011	1,019,316	(73,641)	945,675	
-	-	101,646	101,646	2,124,762	(57,913)	2,066,849	
-	-	145,175	145,175	1,178,923	(61,133)	1,117,790	
-	-	9,266	9,266	416,291	6,177	422,468	
-	-	18,432	18,432	1,583,413	49,473	1,632,886	
-	-	19,149	19,149	659,228	(3,621)	655,607	
-	-	96,675	96,675	787,449	(6,438)	781,011	
-	-	4,181	4,181	14,112	(1,891)	12,221	
-	-	840	840	192,331	7,828	200,159	
-	-	1,447	1,447	29,561	(436)	29,125	
-	-	96,982	96,982	1,286,462	(40,906)	1,245,556	
-	-	-	-	17,274	1,982	19,256	
-	-	-	-	29,196	2,985	32,181	
-	-	27,197	27,197	260,455	(11,712)	248,743	
-	-	25,769	25,769	150,239	(11,075)	139,164	
-	-	1,315	1,315	78,465	1,042	79,507	
-	-	11,724	11,724	122,138	(7,206)	114,932	
-	-	76,023	76,023	5,705,933	19,036	5,724,969	
-	-	560	560	28,710	2,447	31,157	
-	-	489	489	53,405	4,307	57,712	
-	-	-	-	50,120	8,111	58,231	
-	-	4,525	4,525	54,621	127	54,748	
-	-	106,196	106,196	1,595,092	(58,466)	1,536,626	
-	-	5,173	5,173	7,056	76	7,132	
-	-	-	-	2,715,135	2,724,340	5,439,475	
-	-	643	643	44,403	78	44,481	
-	-	45,892	45,892	905,451	(23,208)	882,243	
-	-	16,316	16,316	95,131	(491)	94,640	
-	-	45,454	45,454	1,227,827	(17,713)	1,210,114	
-	-	8,246	8,246	49,999	(1,925)	48,074	
-	-	10,278	10,278	183,693	(3,983)	179,710	
-	-	1,913	1,913	39,902	(662)	39,240	
-	-	33,780	33,780	250,115	(15,455)	234,660	
-	-	164,633	164,633	5,347,305	(64,735)	5,282,570	
-	-	-	-	119,583	13,291	132,874	
-	-	1,039	1,039	177,246	10,392	187,638	
-	-	6,794	6,794	86,251	1,393	87,644	
-	-	89,739	89,739	462,397	(42,723)	419,674	
-	-	6,223	6,223	40,875	812	41,687	
-	-	4,025	4,025	22,505	1,757	24,262	
-	-	7,497	7,497	9,002	(545)	8,457	
-	-	23,490	23,490	165,567	(9,680)	155,887	
-	-	155,849	155,849	17,819,117	(17)	17,819,100	
-	-	-	-	496,581	13,518	510,099	
-	-	-	-	388,554	162,134	550,688	
-	-	1,792	1,792	531,008	15,969	546,977	
-	-	11,396	11,396	2,832,286	67,778	2,900,064	
-	-	-	-	7,177	6,229	13,406	
-	-	45,820	45,820	736,234	(31,787)	704,447	
-	-	6,275	6,275	185,883	1,167	187,050	
-	-	207,555	207,555	-	(216,126)	(216,126)	
-	-	100,716	100,716	1,137,196	(20,296)	1,116,900	
-	-	411,642	411,642	10,474,907	(174,600)	10,300,307	
-	-	3,863	3,863	470,912	6,333	477,245	
-	-	57,193	57,193	2,118,922	(10,516)	2,108,406	
-	-	-	-	6,448	881	7,329	
-	-	7,722	7,722	16,910	(2,592)	14,318	
-	-	1,698	1,698	67,030	3,984	71,014	
-	-	2,640	2,640	25,425	(638)	24,787	
-	-	891	891	26,520	793	27,313	
-	-	-	-	41,118	7,087	48,205	
-	-	3,543	3,543	22,505	(353)	22,152	
-	-	165	165	22,019	1,824	23,843	
-	-	-	-	15,328	3,907	19,235	
-	-	4,141	4,141	27,250	6,193	33,443	
-	-	465,920	465,920	10,323,938	16,462	10,340,400	
-	-	-	-	227,853	18,669	246,522	
-	-	5,984	5,984	1,063,354	35,823	1,099,177	
-	-	301,826	301,826	4,612,896	(207,019)	4,405,877	
-	-	11,234	11,234	264,227	(7,051)	257,176	
-	-	1,328	1,328	214,471	6,633	221,104	
-	-	5,920	5,920	7,907	(272)	7,635	
-	-	5,235	5,235	117,758	205	117,963	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
96751	TOWN OF NORTH TOPSAIL BEACH	834,024	142,806	20,343	135,932	23,640	322,721
96801	ORANGE COUNTY	20,811,537	3,563,462	507,622	3,391,935	112,458	7,575,477
96804	ORANGE COUNTY ABC BOARD	661,702	113,300	16,140	107,847	2,705	239,992
96808	ORANGE WATER AND SEWER AUTHORITY	3,324,898	569,307	81,098	541,903	6,336	1,198,644
96811	TOWN OF CHAPEL HILL	15,977,532	2,735,758	389,714	2,604,073	18,706	5,748,251
96821	TOWN OF CARRBORO	3,415,291	584,784	83,304	556,636	95,766	1,320,490
96831	TOWN OF HILLSBOROUGH	2,472,850	423,415	60,316	403,034	5,976	892,741
96901	PAMLICO COUNTY	2,610,488	446,982	63,673	425,466	69,955	1,006,076
96911	TOWN OF BAYBORO	6,281	1,075	153	1,024	2,054	4,306
96912	TOWN OF ORIENTAL	196,626	33,667	4,796	32,047	332	70,842
96918	BAY RIVER METRO SEWERAGE DISTRICT	81,381	13,935	1,985	13,264	299	29,483
97001	PASQUOTANK COUNTY	3,697,941	633,181	90,198	602,703	105,013	1,431,095
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	1,376,385	235,672	33,572	224,328	1,791	495,363
97004	PASQUOTANK COUNTY ABC BOARD	42,056	7,201	1,026	6,854	10,950	26,031
97005	EAST ALBEMARLE REGIONAL LIBRARY	54,892	9,399	1,339	8,946	6,045	25,729
97008	ALBEMARLE DISTRICT JAIL COMMISSION	783,775	134,202	19,118	127,742	14,195	295,257
97010	ALBEMARLE HOSPITAL AUTHORITY	-	-	-	-	-	-
97011	ELIZABETH CITY	5,014,792	858,659	122,318	817,328	-	1,798,305
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	81,108	13,888	1,978	13,219	6,037	35,122
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	24,578	4,208	599	4,006	4,178	12,991
97015	PASQUOTANK-CAMDEN LIBRARY	119,887	20,528	2,925	19,540	6,170	49,163
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	44,787	7,669	1,092	7,300	10,886	26,947
97101	PENDER COUNTY	7,464,702	1,278,146	182,075	1,216,623	286,055	2,962,899
97104	PENDER COUNTY ABC BOARD	147,743	25,297	3,604	24,080	8,231	61,212
97111	TOWN OF BURGAW	778,040	133,220	18,977	126,808	304	279,309
97121	TOWN OF TOPSAIL BEACH	407,727	69,813	9,945	66,453	34,362	180,573
97131	TOWN OF SURF CITY	1,785,477	305,719	43,550	291,003	19,533	659,805
97201	PERQUIMANS COUNTY	1,598,409	273,688	38,988	260,514	76,290	649,480
97211	TOWN OF HERTFORD	222,297	38,063	5,422	36,231	6,850	86,566
97213	HERTFORD HOUSING AUTHORITY	96,948	16,600	2,364	15,801	6,055	40,820
97217	TOWN OF HERTFORD ABC BOARD	15,293	2,619	373	2,493	8,547	14,032
97221	TOWN OF WINFALL	33,863	5,798	826	5,519	10,782	22,925
97301	PERSON COUNTY	6,538,373	1,119,535	159,480	1,065,646	-	2,344,661
97302	ROXBORO HOUSING AUTHORITY	-	-	-	-	10,885	10,885
97304	PERSON COUNTY ABC BOARD	39,325	6,733	959	6,409	11,209	25,310
97311	CITY OF ROXBORO	2,460,834	421,357	60,024	401,075	-	882,456
97401	PITT COUNTY	19,270,205	3,299,547	470,027	3,140,724	136,552	7,046,850
97402	PITT-GREENVILLE CONVENTION AND VISTORS	114,699	19,639	2,798	18,639	7,239	48,370
97404	PITT COUNTY ABC BOARD	580,048	99,319	14,148	94,538	804	208,809
97405	SHEPPARD MEMORIAL LIBRARY	302,040	51,717	7,367	49,228	28,536	136,848
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	106,506	18,237	2,598	17,359	6,662	44,856
97411	CITY OF GREENVILLE	17,477,355	2,992,566	426,298	2,848,519	33,760	6,301,143
97412	GREENVILLE UTILITIES COMMISSION	12,262,659	2,099,678	299,104	1,998,610	147,881	4,545,273
97413	GREENVILLE HOUSING AUTHORITY	767,935	131,490	18,731	125,161	44,625	320,007
97421	TOWN OF FARMVILLE	1,177,574	201,630	28,722	191,925	8,998	431,275
97423	FARMVILLE HOUSING AUTHORITY	117,430	20,107	2,864	19,139	44,588	86,698
97431	TOWN OF GRIFTON	243,598	41,710	5,942	39,702	12,171	99,525
97441	TOWN OF BETHEL	158,120	27,074	3,857	25,771	-	56,702
97451	TOWN OF WINTERVILLE	1,810,328	309,974	44,156	295,053	13,127	662,310
97461	TOWN OF AYDEN	1,573,011	269,339	38,368	256,375	14,572	578,654
97463	AYDEN HOUSING AUTHORITY	-	-	-	-	-	-
97471	TOWN OF GRIMESLAND	44,787	7,669	1,092	7,300	10,800	26,861
97481	VILLAGE OF SIMPSON	2,458	421	60	401	840	1,722
97491	TOWN OF FOUNTAIN	-	-	-	-	-	-
97501	POLK COUNTY	3,227,131	552,566	78,714	525,969	135,321	1,292,570
97511	TOWN OF TRYON	522,152	89,406	12,736	85,102	23,269	210,513
97521	TOWN OF COLUMBUS	311,052	53,260	7,587	50,696	-	111,543
97527	COLUMBUS ABC BOARD	46,426	7,949	1,132	7,567	12,859	29,507
97531	CITY OF SALUDA	222,024	38,016	5,416	36,186	32,174	111,792
97601	RANDOLPH COUNTY	14,459,140	2,475,771	352,679	2,356,600	95,463	5,280,513
97607	ASHEBORO ABC BOARD	56,530	9,679	1,379	9,213	14,896	35,167
97611	CITY OF ASHEBORO	6,340,655	1,085,681	154,657	1,033,422	-	2,273,760
97613	ASHEBORO HOUSING AUTHORITY	241,960	41,430	5,902	39,435	4,716	91,483
97621	CITY OF RANDLEMAN	1,200,513	205,558	29,283	195,664	-	430,505
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	69,365	11,877	1,692	11,305	944	25,818
97627	CITY OF RANDLEMAN ABC BOARD	25,398	4,349	620	4,139	1,149	10,257
97631	TOWN OF LIBERTY	538,538	92,211	13,136	87,773	1,180	194,300
97637	LIBERTY ABC BOARD	8,739	1,496	213	1,424	1,804	4,937
97641	TOWN OF RAMSEUR	123,984	21,229	3,024	20,207	4,892	49,352
97651	CITY OF ARCHDALE	1,429,091	244,697	34,857	232,918	-	512,472
97661	CITY OF TRINITY	145,558	24,923	3,550	23,724	11,766	63,963
97701	RICHMOND COUNTY	6,712,060	1,149,275	163,717	1,093,954	33,100	2,440,046
97705	SANDHILL REGIONAL LIBRARY	86,570	14,823	2,112	14,110	715	31,760
97711	CITY OF ROCKINGHAM	2,346,681	401,811	57,239	382,470	8,237	849,757
97713	ROCKINGHAM HOUSING AUTHORITY	137,638	23,567	3,357	22,433	3,325	52,682
97717	HAMLET ABC BOARD	14,747	2,525	360	2,404	573	5,862
97721	CITY OF HAMLET	1,521,124	260,455	37,102	247,918	6,173	551,648
97727	CITY OF ROCKINGHAM ABC BOARD	50,795	8,697	1,239	8,279	-	18,215

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	8,623	8,623	371,523	(5,086)	366,437
-	-	55,673	55,673	9,270,681	108,734	9,379,415
-	-	33,698	33,698	294,761	(9,191)	285,570
-	-	39,806	39,806	1,481,105	572	1,481,677
-	-	216,448	216,448	7,117,331	(57,023)	7,060,308
-	-	103,219	103,219	1,521,371	(41,989)	1,479,382
-	-	32,451	32,451	1,101,553	3,949	1,105,502
-	-	-	-	1,162,865	35,406	1,198,271
-	-	928	928	2,798	495	3,293
-	-	2,716	2,716	87,589	(119)	87,470
-	-	3,151	3,151	36,252	262	36,514
-	-	-	-	1,647,280	61,715	1,708,995
-	-	90,399	90,399	613,123	(24,523)	588,600
-	-	-	-	18,734	3,800	22,534
-	-	2,125	2,125	24,452	3,013	27,465
-	-	3,097	3,097	349,139	1,987	351,126
-	-	-	-	-	(777,787)	(777,787)
-	-	124,899	124,899	2,233,883	(57,488)	2,176,395
-	-	-	-	36,130	2,295	38,425
-	-	8,450	8,450	10,949	1,084	12,033
-	-	7,097	7,097	53,405	1,272	54,677
-	-	-	-	19,951	4,440	24,391
-	-	-	-	3,325,217	81,275	3,406,492
-	-	-	-	65,813	5,598	71,411
-	-	26,123	26,123	346,585	(12,867)	333,718
-	-	2,511	2,511	181,625	7,620	189,245
-	-	88,627	88,627	795,356	(20,082)	775,274
-	-	934	934	712,025	26,960	738,985
-	-	40,119	40,119	99,024	(9,150)	89,874
-	-	5,103	5,103	43,186	1,150	44,336
-	-	-	-	6,812	4,118	10,930
-	-	-	-	15,085	4,204	19,289
-	-	50,293	50,293	2,912,575	(14,030)	2,898,545
-	-	-	-	-	2,721	2,721
-	-	-	-	17,518	4,892	22,410
-	-	51,438	51,438	1,096,200	(31,608)	1,064,592
-	-	14,697	14,697	8,584,081	36,785	8,620,866
-	-	37	37	51,094	5,663	56,757
-	-	16,299	16,299	258,387	(9,548)	248,839
-	-	-	-	134,546	14,994	149,540
-	-	-	-	47,444	3,520	50,964
-	-	372,381	372,381	7,785,440	(286,709)	7,498,731
-	-	93,373	93,373	5,462,508	62,154	5,524,662
-	-	-	-	342,083	12,847	354,930
-	-	25,214	25,214	524,560	(9,185)	515,375
-	-	-	-	52,310	20,446	72,756
-	-	7,106	7,106	108,513	3,316	111,829
-	-	19,827	19,827	70,436	(7,836)	62,600
-	-	23,794	23,794	806,426	(5,099)	801,327
-	-	33,434	33,434	700,711	(18,371)	682,340
-	-	22,190	22,190	-	(8,862)	(8,862)
-	-	-	-	19,951	4,485	24,436
-	-	10,056	10,056	1,095	(1,984)	(889)
-	-	-	-	-	(2,921)	(2,921)
-	-	2,461	2,461	1,437,553	49,533	1,487,086
-	-	20,626	20,626	232,597	1,216	233,813
-	-	18,578	18,578	138,561	(9,437)	129,124
-	-	-	-	20,681	3,432	24,113
-	-	-	-	98,903	6,913	105,816
-	-	87,149	87,149	6,440,950	(1,723)	6,439,227
-	-	-	-	25,182	6,395	31,577
-	-	165,443	165,443	2,824,500	(108,412)	2,716,088
-	-	9,919	9,919	107,783	(1,471)	106,312
-	-	77,314	77,314	534,779	(27,561)	507,218
-	-	4,023	4,023	30,899	1,243	32,142
-	-	-	-	11,314	(9)	11,305
-	-	19,455	19,455	239,896	(2,980)	236,916
-	-	10	10	3,893	705	4,598
-	-	6,215	6,215	55,230	2,961	58,191
-	-	44,727	44,727	636,601	(18,676)	617,925
-	-	1,455	1,455	64,840	3,751	68,591
-	-	84,502	84,502	2,989,946	(2,965)	2,986,981
-	-	12,170	12,170	38,563	(4,612)	33,951
-	-	44,103	44,103	1,045,350	(13,458)	1,031,892
-	-	6,530	6,530	61,312	(4,414)	56,898
-	-	886	886	6,569	(227)	6,342
-	-	47,608	47,608	677,598	(18,510)	659,088
-	-	881	881	22,627	(805)	21,822

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
97731	TOWN OF ELLERBE	104,321	17,862	2,544	17,003	7,888	45,297
97801	ROBESON COUNTY	16,519,074	2,828,484	402,924	2,692,335	-	5,923,743
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	519,694	88,985	12,676	84,702	22,459	208,822
97803	ROBESON COUNTY HOUSING AUTHORITY	212,739	36,426	5,189	34,673	3,693	79,981
97805	ROBESON COUNTY PUBLIC LIBRARY	236,225	40,448	5,762	38,501	8,007	92,718
97811	CITY OF LUMBERTON	6,576,333	1,126,035	160,406	1,071,833	-	2,358,274
97817	LUMBERTON ABC BOARD	47,791	8,183	1,166	7,789	12,928	30,066
97818	LUMBERTON AIRPORT COMMISSION	68,000	11,643	1,658	11,083	5,468	29,852
97821	TOWN OF FAIRMONT	362,940	62,144	8,852	59,153	32,594	162,743
97823	FAIRMONT HOUSING AUTHORITY	42,056	7,201	1,026	6,854	2,981	18,062
97831	TOWN OF ST PAULS	446,779	76,500	10,898	72,818	24,635	184,851
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	27,309	4,676	666	4,451	2,665	12,458
97840	TOWN OF MAXTON	288,385	49,379	7,034	47,002	74,121	177,536
97841	TOWN OF PARKTON	33,044	5,658	806	5,386	186	12,036
97847	MAXTON ABC BOARD	4,643	795	114	757	2,472	4,138
97851	TOWN OF PEMBROKE	752,096	128,778	18,344	122,579	-	269,701
97853	PEMBROKE HOUSING AUTHORITY	218,201	37,361	5,322	35,563	2,508	80,754
97861	TOWN OF ROWLAND	124,257	21,276	3,031	20,252	6,798	51,357
97871	TOWN OF RED SPRINGS	821,461	140,655	20,037	133,885	270,096	564,673
97877	RED SPRINGS ABC BOARD	20,755	3,554	506	3,383	7,232	14,675
97901	ROCKINGHAM COUNTY	10,942,258	1,873,592	266,897	1,783,407	20,918	3,944,814
97911	CITY OF REIDSVILLE	3,310,151	566,782	80,739	539,500	714	1,187,735
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	78,104	13,373	1,905	12,730	14,218	42,226
97917	REIDSVILLE ABC BOARD	50,249	8,604	1,226	8,190	7,317	25,337
97921	TOWN OF MAYODAN	566,120	96,934	13,809	92,268	5,695	208,706
97931	TOWN OF STONEVILLE	182,152	31,189	4,443	29,688	3,693	69,013
97941	TOWN OF MADISON	585,237	100,207	14,275	95,384	29,447	239,313
97947	MADISON ABC BOARD	41,510	7,108	1,013	6,765	12,028	26,914
97948	MADISON-MAYODAN RECREATION COMMISSION	71,277	12,204	1,739	11,617	4,166	29,726
97951	CITY OF EDEN	3,207,741	549,246	78,241	522,809	44,815	1,195,111
97957	EDEN ABC BOARD	40,691	6,967	993	6,632	6,596	21,188
98001	ROWAN COUNTY	14,520,585	2,486,292	354,177	2,366,615	189,086	5,396,170
98002	ROWAN CONVENTION & VISTORS BUREAU	16,932	2,899	413	2,760	2,683	8,755
98003	ROWAN COUNTY HOUSING AUTHORITY	189,799	32,498	4,629	30,934	63,059	131,120
98004	ROWAN COUNTY ABC BOARD	342,185	58,591	8,346	55,770	53,605	176,312
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	19,663	3,367	480	3,205	14	7,066
98011	CITY OF SALISBURY	9,424,958	1,613,791	229,888	1,536,112	95,530	3,475,321
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	382,056	65,418	9,319	62,269	145,686	282,692
98021	TOWN OF EAST SPENCER	115,791	19,826	2,824	18,872	10,139	51,661
98023	EAST SPENCER HOUSING AUTHORITY	24,032	4,115	586	3,917	1,269	9,887
98031	TOWN OF SPENCER	420,835	72,058	10,264	68,589	3,878	154,789
98041	TOWN OF CHINA GROVE	643,405	110,167	15,693	104,864	16,120	246,844
98051	TOWN OF LANDIS	812,449	139,112	19,817	132,416	21,352	312,697
98061	TOWN OF GRANITE QUARRY	329,895	56,486	8,047	53,767	10,437	128,737
98071	TOWN OF ROCKWELL	129,446	22,164	3,157	21,098	31,632	78,051
98081	TOWN OF FAITH	43,149	7,388	1,052	7,033	-	15,473
98091	TOWN OF CLEVELAND	182,972	31,329	4,463	29,821	11,344	76,957
98101	RUTHERFORD COUNTY	7,346,453	1,257,899	179,191	1,197,350	107,259	2,741,699
98102	BROAD RIVER WATER AUTHORITY	429,574	73,554	10,478	70,013	8,797	162,842
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	1,376,385	235,672	33,572	224,328	30,930	524,502
98107	FOREST CITY ABC BOARD 168	25,671	4,395	627	4,184	8,882	18,088
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	435,582	74,583	10,624	70,993	29,051	185,251
98111	TOWN OF FOREST CITY	2,794,279	478,451	68,157	455,421	-	1,002,029
98113	FOREST CITY HOUSING AUTHORITY	92,578	15,852	2,258	15,089	6,120	39,319
98121	TOWN OF SPINDALE	580,594	99,412	14,162	94,627	4,071	212,272
98131	TOWN OF LAKE LURE	687,919	117,789	16,779	112,119	23,774	270,461
98141	TOWN OF RUTHERFORDTON	783,775	134,202	19,118	127,742	2,132	283,194
98147	TOWN OF RUTHERFORDTON ABC BRD	29,221	5,003	713	4,763	8,490	18,969
98161	TOWN OF ELLENBORO	16,932	2,899	413	2,760	3,318	9,390
98201	SAMPSON COUNTY	9,143,946	1,565,675	223,034	1,490,312	130,024	3,409,045
98205	J C HOLIDAY MEMORIAL LIBRARY	111,695	19,125	2,725	18,204	4,162	44,216
98211	CITY OF CLINTON	2,468,753	422,713	60,217	402,366	25,220	910,516
98218	CLINTON ABC BOARD	49,430	8,464	1,206	8,056	4,872	22,598
98221	TOWN OF SALEMBURG	74,281	12,719	1,812	12,107	8,623	35,261
98231	TOWN OF NEWTON GROVE	86,570	14,823	2,112	14,110	6,066	37,111
98237	ROSEBORO ABC BOARD	18,297	3,133	447	2,982	3,713	10,275
98241	TOWN OF GARLAND	48,610	8,323	1,186	7,923	7,390	24,822
98251	TOWN OF TURKEY	6,827	1,169	167	1,113	1,784	4,233
98261	TOWN OF ROSEBORO	92,032	15,758	2,245	15,000	5,613	38,616
98271	TOWN OF AUTRYVILLE	14,201	2,432	346	2,314	2,894	7,986
98301	SCOTLAND COUNTY	4,845,202	829,621	118,181	789,688	83,174	1,820,664
98304	SCOTLAND COUNTY ABC BOARD	56,530	9,679	1,379	9,213	7,671	27,942
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	43,968	7,528	1,072	7,166	5,235	21,001
98311	CITY OF LAURINBURG	3,024,223	517,824	73,765	492,898	-	1,084,487
98313	LAURINBURG HOUSING AUTHORITY	573,494	98,197	13,989	93,470	272,208	477,864
98321	TOWN OF WAGRAM	46,153	7,902	1,125	7,522	42	16,591
98331	TOWN OF GIBSON	22,940	3,928	559	3,739	3,116	11,342
98401	STANLY COUNTY	8,088,445	1,384,947	197,289	1,318,282	353,472	3,253,990

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
-	-	-	-	46,471	4,081	50,552
-	-	642,269	642,269	7,358,565	(255,015)	7,103,550
-	-	7,514	7,514	231,502	(3,338)	228,164
-	-	3,354	3,354	94,766	151	94,917
-	-	-	-	105,228	5,463	110,691
-	-	52,940	52,940	2,929,485	(69,072)	2,860,413
-	-	-	-	21,289	4,700	25,989
-	-	737	737	30,291	2,914	33,205
-	-	1,315	1,315	161,675	5,063	166,738
-	-	1,579	1,579	18,734	555	19,289
-	-	2,758	2,758	199,022	4,959	203,981
-	-	64	64	12,165	1,379	13,544
-	-	-	-	128,464	41,344	169,808
-	-	474	474	14,720	(77)	14,643
-	-	-	-	2,068	950	3,018
-	-	31,817	31,817	335,028	(11,656)	323,372
-	-	22,513	22,513	97,199	(6,611)	90,588
-	-	11,467	11,467	55,351	(1,850)	53,501
-	-	-	-	365,927	125,339	491,266
-	-	-	-	9,245	2,234	11,479
-	-	292,022	292,022	4,874,324	(51,025)	4,823,299
-	-	32,366	32,366	1,474,535	(5,290)	1,469,245
-	-	-	-	34,792	7,475	42,267
-	-	-	-	22,384	3,517	25,901
-	-	14,528	14,528	252,183	2,315	254,498
-	-	1,945	1,945	81,141	6,142	87,283
-	-	4,374	4,374	260,699	13,475	274,174
-	-	-	-	18,491	5,853	24,344
-	-	4,144	4,144	31,751	(235)	31,516
-	-	75	75	1,428,916	19,096	1,448,012
-	-	-	-	18,126	2,151	20,277
-	-	54,786	54,786	6,468,321	72,716	6,541,037
-	-	-	-	7,542	975	8,517
-	-	-	-	84,548	29,712	114,260
-	-	-	-	152,429	22,227	174,656
-	-	598	598	8,759	(352)	8,407
-	-	74,927	74,927	4,198,430	(64,768)	4,133,662
-	-	-	-	170,190	70,745	240,935
-	-	22,161	22,161	51,580	813	52,393
-	-	9,380	9,380	10,705	(3,499)	7,206
-	-	22,905	22,905	187,465	(3,910)	183,555
-	-	2,518	2,518	286,610	5,185	291,795
-	-	3,702	3,702	361,913	11,173	373,086
-	-	19,984	19,984	146,955	(6,536)	140,419
-	-	-	-	57,663	11,153	68,816
-	-	3,066	3,066	19,221	(1,766)	17,455
-	-	-	-	81,506	3,537	85,043
-	-	150,510	150,510	3,272,542	(15,754)	3,256,788
-	-	7,652	7,652	191,357	(3,295)	188,062
-	-	26,014	26,014	613,123	(4,713)	608,410
-	-	-	-	11,435	4,225	15,660
-	-	6,185	6,185	194,034	2,254	196,288
-	-	80,540	80,540	1,244,736	(36,220)	1,208,516
-	-	312	312	41,240	3,840	45,080
-	-	24,143	24,143	258,631	(9,032)	249,599
-	-	24,067	24,067	306,440	(10,999)	295,441
-	-	28,248	28,248	349,139	(10,163)	338,976
-	-	-	-	13,017	4,099	17,116
-	-	-	-	7,542	1,443	8,985
-	-	28,023	28,023	4,073,250	18,041	4,091,291
-	-	4,045	4,045	49,755	(432)	49,323
-	-	63,246	63,246	1,099,728	(42,769)	1,056,959
-	-	36	36	22,019	1,347	23,366
-	-	-	-	33,089	3,240	36,329
-	-	3,192	3,192	38,563	783	39,346
-	-	-	-	8,151	1,825	9,976
-	-	1,648	1,648	21,654	2,029	23,683
-	-	-	-	3,041	796	3,837
-	-	1,480	1,480	40,996	1,591	42,587
-	-	-	-	6,326	1,623	7,949
-	-	-	-	2,158,337	43,157	2,201,494
-	-	-	-	25,182	2,589	27,771
-	-	-	-	19,586	3,115	22,701
-	-	105,793	105,793	1,347,166	(53,029)	1,294,137
-	-	-	-	255,468	129,789	385,257
-	-	1,583	1,583	20,559	(1,260)	19,299
-	-	-	-	10,219	1,668	11,887
-	-	1,893	1,893	3,603,068	130,566	3,733,634

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
98404	LOCUST ABC BOARD	39,052	6,687	952	6,365	5,183	19,187
98411	CITY OF ALBEMARLE	5,211,145	892,280	127,107	849,330	-	1,868,717
98414	VILLAGE OF MISENHEIMER	82,201	14,075	2,005	13,397	12,992	42,469
98417	ALBEMARLE ABC BOARD	60,900	10,428	1,485	9,926	8,459	30,298
98421	TOWN OF NORWOOD	306,136	52,418	7,467	49,895	13,419	123,199
98427	NORWOOD ABC BOARD	8,466	1,450	206	1,380	2,532	5,568
98431	CITY OF LOCUST	545,365	93,380	13,303	88,885	-	195,568
98441	TOWN OF OAKBORO	279,373	47,836	6,815	45,533	9,054	109,238
98451	TOWN OF BADIN	125,896	21,556	3,070	20,519	414	45,559
98471	TOWN OF NEW LONDON	17,478	2,993	426	2,849	4,967	11,235
98481	TOWN OF STANFIELD	168,225	28,804	4,103	27,418	1,639	61,964
98501	STOKES COUNTY	4,519,676	773,883	110,241	736,632	141,654	1,762,410
98511	TOWN OF WALNUT COVE	134,908	23,100	3,291	21,988	8,529	56,908
98517	WALNUT COVE ABC BOARD	6,554	1,122	160	1,068	3,726	6,076
98521	CITY OF KING	1,730,039	296,227	42,198	281,968	17,396	637,789
98601	SURRY COUNTY	9,794,725	1,677,105	238,907	1,596,378	16,427	3,528,817
98604	YADKIN VALLEY ABC BOARD	33,044	5,658	806	5,396	3,783	15,633
98607	PILOT MOUNTAIN ABC BOARD	14,747	2,525	360	2,404	1,068	6,357
98608	YADKIN VALLEY SEWER AUTHORITY	141,462	24,222	3,451	23,056	10,260	60,989
98611	TOWN OF PILOT MOUNTAIN	326,618	55,925	7,965	53,233	26,095	143,219
98621	TOWN OF DOBSON	352,289	60,321	8,593	57,417	172	126,503
98627	DOBSON ABC BOARD	21,301	3,647	520	3,472	96	7,735
98631	CITY OF MOUNT AIRY	2,742,392	469,567	66,891	446,964	14,243	997,665
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	43,149	7,388	1,052	7,033	10,024	25,497
98641	TOWN OF ELKIN	739,807	126,674	18,045	120,576	1,402	266,697
98647	ELKIN ABC BOARD	-	-	-	-	-	-
98701	SWAIN COUNTY	2,670,569	457,269	65,139	435,258	1,031	958,697
98711	TOWN OF BRYSON CITY	456,337	78,136	11,130	74,375	-	163,641
98717	BRYSON CITY ABC BOARD	61,173	10,474	1,492	9,970	1,953	23,889
98801	TRANSYLVANIA COUNTY	5,907,804	1,011,566	144,100	962,874	101,351	2,219,891
98811	CITY OF BREVARD	1,873,686	320,822	45,702	305,380	59,453	731,357
98817	BREVARD ABC BOARD	46,426	7,949	1,132	7,567	2,606	19,254
98901	TYRRELL COUNTY	775,309	132,752	18,911	126,362	5,350	283,375
98904	TYRRELL COUNTY ABC BOARD	10,924	1,870	267	1,780	455	4,372
98911	TOWN OF COLUMBIA	43,422	7,435	1,059	7,077	7,092	22,663
99001	UNION COUNTY	24,104,756	4,127,345	587,948	3,928,676	530,235	9,174,204
99011	CITY OF MONROE	10,519,785	1,801,254	256,592	1,714,550	22,406	3,794,802
99013	CITY OF MONROE HOUSING AUTHORITY	129,992	22,258	3,171	21,187	3,530	50,146
99014	INDIAN TRAIL ABC BOARD	58,169	9,960	1,419	9,481	14,736	35,596
99017	MONROE ABC BOARD	132,723	22,726	3,237	21,632	4,265	51,860
99021	TOWN OF MARSHVILLE	383,695	65,698	9,359	62,536	7,662	145,255
99022	TOWN OF MINERAL SPRINGS	24,032	4,115	586	3,917	12,266	20,884
99031	TOWN OF WINGATE	329,895	56,486	8,047	53,767	855	119,155
99041	TOWN OF WAXHAW	1,743,421	298,518	42,525	284,149	10,836	636,028
99047	WAXHAW ABC BOARD	36,321	6,219	886	5,920	6,831	19,856
99051	TOWN OF INDIAN TRAIL	929,879	159,219	22,681	151,555	2,211	335,666
99061	TOWN OF UNIONVILLE	16,659	2,852	406	2,715	4,807	10,780
99071	TOWN OF WEDDINGTON	66,908	11,456	1,632	10,905	4,950	28,943
99081	VILLAGE OF MARVIN	99,679	17,068	2,431	16,246	18,833	54,578
99091	VILLAGE OF WESLEY CHAPEL	14,747	2,525	360	2,404	9,359	14,648
99101	VANCE COUNTY	5,794,470	992,160	141,335	944,403	21,629	2,099,527
99104	VANCE COUNTY ABC BOARD	89,301	15,291	2,178	14,555	17,421	49,445
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	319,245	54,663	7,787	52,032	1,517	115,999
99110	KERR AREA TRANSPORTATION AUTHORITY	392,433	67,195	9,572	63,960	56,906	197,633
99111	CITY OF HENDERSON	3,567,950	610,923	87,027	581,517	-	1,279,467
99201	WAKE COUNTY	96,358,671	16,499,045	2,350,323	15,704,866	1,453,972	36,008,206
99202	TOWN OF HOLLY SPRINGS	7,734,517	1,324,345	188,655	1,260,598	-	2,773,598
99203	TOWN OF ROLESVILLE	960,738	164,503	23,433	156,584	38,620	383,140
99204	WAKE COUNTY ABC BOARD	2,571,163	440,248	62,714	419,057	82,702	1,004,721
99206	TOWN OF MORRISVILLE	4,472,158	765,747	109,083	728,888	534,608	2,138,326
99207	WAKE COUNTY HOUSING AUTHORITY	329,349	56,393	8,034	53,678	218,751	336,856
99208	BAYLEAF FIRE DEPARTMENT	844,947	144,676	20,609	137,712	67,706	370,703
99210	ELECTRICITIES OF NORTH CAROLINA	4,891,901	837,617	119,320	797,299	271,936	2,026,172
99211	CITY OF RALEIGH	105,921,814	18,136,497	2,583,581	17,263,499	487,522	38,471,099
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	185,703	31,797	4,530	30,266	120	66,713
99213	CITY OF RALEIGH HOUSING AUTHORITY	1,850,746	316,895	45,142	301,641	10,970	674,648
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	9,400,926	1,609,677	229,302	1,532,195	328,185	3,699,359
99221	TOWN OF CARY	34,611,432	5,926,354	844,221	5,641,090	-	12,411,665
99222	CENTENNIAL AUTHORITY	97,221	16,647	2,371	15,845	-	34,863
99231	TOWN OF WENDELL	960,192	164,409	23,420	156,495	-	344,324
99241	TOWN OF ZEBULON	1,531,228	262,185	37,349	249,565	-	549,099
99251	TOWN OF GARNER	4,467,242	764,905	108,962	728,086	9,898	1,611,851
99252	GARNER FIRE DEPARTMENT	1,807,870	309,553	44,097	294,653	-	648,303
99261	TOWN OF FUQUAY-VARINA	6,119,177	1,047,758	149,255	997,324	1,882	2,196,219
99271	TOWN OF APEX	11,680,973	2,000,078	284,915	1,903,805	55,819	4,244,617
99281	TOWN OF WAKE FOREST	6,618,936	1,133,329	161,445	1,078,777	14,286	2,387,837
99291	TOWN OF KNIGHTDALE	2,318,826	397,042	56,560	377,930	9,422	840,954
99301	WARREN COUNTY	4,394,873	752,514	107,197	716,291	-	1,576,002

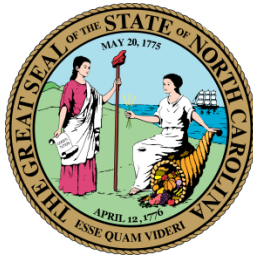
Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	336	336	17,396	2,419	19,815
-	-	156,014	156,014	2,321,350	(57,998)	2,263,352
-	-	8,099	8,099	36,617	3,512	40,129
-	-	-	-	27,128	2,772	29,900
-	-	6,043	6,043	136,371	3,557	139,928
-	-	-	-	3,771	967	4,738
-	-	26,324	26,324	242,938	(14,127)	228,811
-	-	15,598	15,598	124,449	(7,248)	117,201
-	-	3,016	3,016	56,081	(1,250)	54,831
-	-	-	-	7,786	1,562	9,348
-	-	11,141	11,141	74,937	(3,187)	71,750
-	-	-	-	2,013,329	52,916	2,066,245
-	-	2,038	2,038	60,096	1,859	61,955
-	-	-	-	2,920	1,346	4,266
-	-	49,380	49,380	770,661	(17,445)	753,216
-	-	72,055	72,055	4,363,146	(56,293)	4,306,853
-	-	263	263	14,720	2,511	17,231
-	-	780	780	6,569	(415)	6,154
-	-	2,370	2,370	63,015	2,249	65,264
-	-	2,863	2,863	145,495	5,882	151,377
-	-	9,273	9,273	156,930	(5,175)	151,755
-	-	1,675	1,675	9,489	(504)	8,985
-	-	36,728	36,728	1,221,622	(34,212)	1,187,410
-	-	-	-	19,221	4,590	23,811
-	-	8,996	8,996	329,553	(3,836)	325,717
-	-	1,498	1,498	-	(684)	(684)
-	-	125,086	125,086	1,189,628	(49,441)	1,140,187
-	-	29,840	29,840	203,279	(12,286)	190,993
-	-	1,423	1,423	27,250	254	27,504
-	-	57,063	57,063	2,631,683	36,575	2,668,258
-	-	18,221	18,221	834,650	4,037	838,687
-	-	3,818	3,818	20,681	269	20,950
-	-	17,108	17,108	345,368	(3,457)	341,911
-	-	1,079	1,079	4,866	(279)	4,587
-	-	1,159	1,159	19,343	5,261	24,604
-	-	-	-	10,737,674	229,227	10,966,901
-	-	71,000	71,000	4,686,130	(107,569)	4,578,561
-	-	3,602	3,602	57,906	(2,200)	55,706
-	-	169	169	25,912	6,955	32,867
-	-	2,470	2,470	59,123	2,106	61,229
-	-	10,130	10,130	170,920	734	171,654
-	-	-	-	10,705	5,476	16,181
-	-	32,741	32,741	146,955	(11,255)	135,700
-	-	46,850	46,850	776,622	697	777,319
-	-	-	-	16,180	3,039	19,219
-	-	26,623	26,623	414,223	(3,868)	410,355
-	-	-	-	7,421	3,240	10,661
-	-	2,699	2,699	29,805	(141)	29,664
-	-	5,145	5,145	44,403	3,373	47,776
-	-	-	-	6,569	3,384	9,953
-	-	146,931	146,931	2,581,197	(33,243)	2,547,954
-	-	-	-	39,780	8,370	48,150
-	-	7,073	7,073	142,210	(2,269)	139,941
-	-	-	-	174,813	33,579	208,392
-	-	65,270	65,270	1,589,374	(52,514)	1,536,860
-	-	-	-	42,923,810	748,620	43,672,430
-	-	63,886	63,886	3,445,408	(61,035)	3,384,373
-	-	18,355	18,355	427,969	5,343	433,312
-	-	-	-	1,145,347	47,211	1,192,558
-	-	100,910	100,910	1,992,162	280,512	2,272,674
-	-	-	-	146,711	89,133	235,844
-	-	7,190	7,190	376,389	9,175	385,564
-	-	-	-	2,179,140	98,691	2,277,831
-	-	1,274,165	1,274,165	47,183,795	(513,660)	46,670,135
-	-	18,681	18,681	82,723	(14,987)	67,736
-	-	84,903	84,903	824,431	(22,471)	801,960
-	-	-	-	4,187,724	140,332	4,328,056
-	-	426,571	426,571	15,417,964	(272,889)	15,145,075
-	-	5,943	5,943	43,308	(1,198)	42,110
-	-	26,580	26,580	427,726	(12,529)	415,197
-	-	37,966	37,966	682,099	(32,859)	649,240
-	-	23,833	23,833	1,989,972	(6,485)	1,983,487
-	-	156,511	156,511	805,332	(97,206)	708,126
-	-	52,149	52,149	2,725,841	(49,397)	2,676,444
-	-	119,333	119,333	5,203,391	(45,027)	5,158,364
-	-	42,367	42,367	2,948,463	(37,423)	2,911,040
-	-	75,555	75,555	1,032,941	(46,960)	985,981
-	-	179,811	179,811	1,957,734	(44,257)	1,913,477

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2019

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
99304	WARREN COUNTY ABC BOARD	20,755	3,554	506	3,383	6,440	13,883
99311	TOWN OF NORLINA	163,036	27,916	3,977	26,572	3,059	61,524
99321	TOWN OF WARRENTON	235,952	40,401	5,755	38,456	90,082	174,694
99401	WASHINGTON COUNTY	2,118,922	362,813	51,683	345,349	3,138	762,983
99404	WASHINGTON COUNTY ABC BOARD	23,213	3,975	566	3,783	1,858	10,182
99405	PETTIGREW REGIONAL LIBRARY	163,309	27,963	3,984	26,617	21,724	80,288
99411	TOWN OF PLYMOUTH	468,080	80,147	11,417	76,289	28,947	196,800
99413	PLYMOUTH HOUSING AUTHORITY	55,711	9,539	1,359	9,080	8,664	28,642
99421	TOWN OF ROPER	36,867	6,313	899	6,009	979	14,200
99431	TOWN OF CRESWELL	40,418	6,921	986	6,587	-	14,494
99501	WATAUGA COUNTY	4,500,013	770,516	109,762	733,428	58,807	1,672,513
99502	REGION D COUNCIL OF GOVERNMENTS	394,891	67,615	9,632	64,361	10,285	151,893
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	57,349	9,820	1,399	9,347	19	20,585
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	68,819	11,784	1,679	11,216	-	24,679
99511	TOWN OF BOONE	3,630,488	621,631	88,553	591,709	-	1,301,893
99521	TOWN OF BLOWING ROCK	1,316,304	225,385	32,107	214,536	16,554	488,582
99527	BLOWING ROCK ABC BOARD	30,040	5,144	733	4,896	1,319	12,092
99531	TOWN OF SEVEN DEVILS	235,679	40,354	5,749	38,412	62,360	146,875
99601	WAYNE COUNTY	16,118,448	2,759,886	393,152	2,627,040	129,154	5,909,232
99602	FORK TOWNSHIP SANITARY DISTRICT	167,952	28,758	4,096	27,373	3,756	63,983
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	424,385	72,666	10,351	69,168	38,434	190,619
99604	WAYNE COUNTY ABC BOARD	248,787	42,599	6,069	40,548	13,275	102,491
99609	SOUTHERN WAYNE SANITARY DISTRICT	78,651	13,467	1,918	12,819	8,634	36,838
99610	EASTERN WAYNE SANITARY DISTRICT	459,614	78,698	11,211	74,909	396	165,214
99611	CITY OF GOLDSBORO	8,744,958	1,497,358	213,302	1,425,283	44,081	3,180,024
99613	HOUSING AUTHORITY OF GOLDSBORO	920,867	157,676	22,461	150,086	213,061	543,284
99621	TOWN OF MOUNT OLIVE	970,297	166,139	23,667	158,142	16,281	364,229
99623	MOUNT OLIVE HOUSING AUTHORITY	29,494	5,050	719	4,807	298	10,874
99631	TOWN OF FREMONT	294,393	50,408	7,181	47,981	535	106,105
99651	TOWN OF PIKEVILLE	178,329	30,534	4,350	29,065	8,279	72,228
99661	VILLAGE OF WALNUT CREEK	95,036	16,273	2,318	15,489	57,991	92,071
99701	WILKES COUNTY	8,173,923	1,399,583	199,373	1,332,214	2,637	2,933,807
99705	APPALACHIAN REGIONAL LIBRARY	424,112	72,619	10,345	69,123	16,349	168,436
99711	TOWN OF NORTH WILKESBORO	1,160,369	198,685	28,303	189,121	6,755	422,864
99717	TOWN OF NORTH WILKESBORO ABC BOARD	72,643	12,438	1,772	11,840	858	26,908
99721	TOWN OF WILKESBORO	1,670,232	285,986	40,739	272,220	2,317	601,262
99727	WILKESBORO ABC BOARD	54,072	9,259	1,319	8,813	69,546	88,937
99801	WILSON COUNTY	13,036,875	2,232,243	317,987	2,124,795	-	4,675,025
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	31,679	5,424	772	5,163	5,470	16,829
99804	WILSON COUNTY ABC BOARD	197,173	33,761	4,809	32,136	5,995	76,701
99811	CITY OF WILSON	17,537,435	3,002,853	427,763	2,858,311	-	6,288,927
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	51,341	8,791	1,252	8,368	19,026	37,437
99818	CITY OF WILSON CEMETERY COMMISSION	97,221	16,647	2,371	15,845	-	34,863
99821	TOWN OF STANTONSBURG	268,177	45,919	6,541	43,708	17,407	113,575
99831	TOWN OF BLACK CREEK	151,293	25,905	3,690	24,658	10,355	64,608
99841	TOWN OF LUCAMA	43,422	7,435	1,059	7,077	-	15,571
99851	TOWN OF ELM CITY	21,574	3,694	526	3,516	-	7,736
99901	YADKIN COUNTY	4,353,636	745,453	106,191	709,570	15,271	1,576,485
99911	TOWN OF YADKINVILLE	605,992	103,761	14,781	98,767	6,810	224,119
99921	TOWN OF JONESVILLE	359,116	61,490	8,760	58,530	1,863	130,643
99931	TOWN OF EAST BEND	59,261	10,147	1,445	9,659	6,366	27,617
99941	TOWN OF BOONVILLE	211,373	36,192	5,155	34,450	-	75,797
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	1,389,220	237,870	33,885	226,420	3,109	501,284
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	2,756,320	471,952	67,231	449,234	212,881	1,201,298
Total for All Employers		\$ 2,730,922,015	\$ 467,603,002	\$ 66,610,997	\$ 445,095,014	\$ 38,373,065	\$ 1,017,682,078

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

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	-	-	9,245	2,920	12,165
-	-	6,159	6,159	72,626	(1,670)	70,956
-	-	-	-	105,107	46,127	151,234
-	-	81,149	81,149	943,892	(21,502)	922,390
-	-	-	-	10,340	768	11,108
-	-	-	-	72,747	9,982	82,729
-	-	-	-	208,510	16,596	225,106
-	-	3,196	3,196	24,817	878	25,695
-	-	1,752	1,752	16,423	(1,499)	14,924
-	-	8,580	8,580	18,004	(2,925)	15,079
-	-	10,753	10,753	2,004,570	12,254	2,016,824
-	-	12,975	12,975	175,908	7,458	183,366
-	-	683	683	25,547	(506)	25,041
-	-	3,017	3,017	30,656	(1,611)	29,045
-	-	147,705	147,705	1,617,232	(57,397)	1,559,835
-	-	43,035	43,035	586,359	(10,008)	576,351
-	-	-	-	13,382	634	14,016
-	-	-	-	104,985	29,697	134,682
-	-	222,243	222,243	7,180,103	7,285	7,187,388
-	-	4,078	4,078	74,816	2,122	76,938
-	-	7,619	7,619	189,046	35,533	224,579
-	-	-	-	110,824	8,485	119,309
-	-	761	761	35,036	2,870	37,906
-	-	15,245	15,245	204,739	(4,474)	200,265
-	-	146,995	146,995	3,895,518	(70,007)	3,825,511
-	-	14,394	14,394	410,208	126,025	536,233
-	-	23,623	23,623	432,227	2,438	434,665
-	-	20,704	20,704	13,138	(4,510)	8,628
-	-	11,066	11,066	131,140	(3,213)	127,927
-	-	4,878	4,878	79,438	2,716	82,154
-	-	-	-	42,335	24,607	66,942
-	-	28,515	28,515	3,641,145	(375)	3,640,770
-	-	-	-	188,924	5,207	194,131
-	-	9,249	9,249	516,896	(3,318)	513,578
-	-	2,544	2,544	32,359	(1,334)	31,025
-	-	26,668	26,668	744,019	(13,251)	730,768
-	-	-	-	24,087	33,418	57,505
-	-	493,450	493,450	5,807,390	(168,173)	5,639,217
-	-	-	-	14,112	1,903	16,015
-	-	97	97	87,832	4,887	92,719
-	-	518,756	518,756	7,812,203	(279,286)	7,532,917
-	-	-	-	22,870	7,778	30,648
-	-	4,580	4,580	43,308	(1,788)	41,520
-	-	-	-	119,462	7,065	126,527
-	-	5,400	5,400	67,395	1,737	69,132
-	-	15,024	15,024	19,343	(4,088)	15,255
-	-	14,691	14,691	9,610	(4,276)	5,334
-	-	65,837	65,837	1,939,365	1,418	1,940,783
-	-	7,455	7,455	269,944	(1,143)	268,801
-	-	14,440	14,440	159,971	(3,396)	156,575
-	-	2,741	2,741	26,398	(779)	25,619
-	-	9,157	9,157	94,158	(4,998)	89,160
-	-	34,054	34,054	618,840	(5,951)	612,889
-	-	2,283	2,283	1,227,827	85,118	1,312,945
\$	-	\$	\$	\$	\$	\$
		38,372,960	38,372,960	1,216,512,993	24	1,216,513,017



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, 2019, is 912.

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. 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, 2019, all employers made contributions of 8.50% of covered payroll for law enforcement officers and 7.75% for general employees and firefighters. These were different than the actuarially determined contributions. The employer contribution rate for law enforcement officers was lower than the actuarially determined contribution of 8.99%. The employer contribution rate for general employees and firefighters was greater than the actuarially determined contribution of 7.40%. 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 fiscal year ended June 30, 2019 and a schedule of pension amounts by employer for the fiscal year ended June 30, 2019, 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, 2019, 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	\$ 29,866,869
Plan Fiduciary Net Position	<u>(27,135,947)</u>
Net Pension Liability	<u>\$ 2,730,922</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.86%
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The total pension liability is calculated by LGERS’s actuary. The plan’s fiduciary net position is reported in the State of North Carolina’s *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, 2019, 2018 and 2017, 4.86 years for the year ended June 30, 2016 and 4.82 years for the year ended June 30, 2015. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

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

The recognition period for amortizing the deferred outflow and deferred inflow of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all members in the plan. The following table presents a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2019 (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	\$ 19,215	\$ 0	\$ 10,330	\$ 8,885
Difference Between Expected and Actual Experience	2017	5.00	43,849	-	14,617	29,232
Difference Between Expected and Actual Experience	2018	5.00	302,932	-	75,733	227,199
Difference Between Expected and Actual Experience	2019	5.00	-	252,859	50,572	202,287
Change in Assumptions	2016	4.86	70,045	-	37,658	32,387
Change in Assumptions	2017	5.00	82,858	-	27,619	55,239
Change in Assumptions	2018	5.00	476,625	-	119,156	357,469
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2014-2019	5.00	325,652	125,478	384,519	66,611
Total			<u>\$ 1,321,176</u>	<u>\$ 378,337</u>	<u>\$ 720,204</u>	<u>\$ 979,309</u>
Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	2015	4.82	\$ 12,281	\$ 0	\$ 12,281	\$ 0
Total			<u>\$ 12,281</u>	<u>\$ 0</u>	<u>\$ 12,281</u>	<u>\$ 0</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:

2020	\$ 488,010
2021	150,891
2022	264,743
2023	75,665
2024	-
Total	<u>\$ 979,309</u>

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2018. 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, 2019. 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 3.50% 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, 2018 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

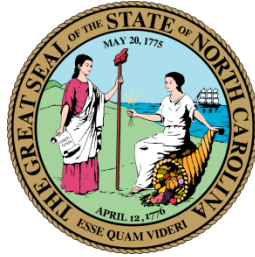
The components of collective pension expense for the year ended June 30, 2019, to be recognized in 2020, are as follows (dollars in thousands):

Service Cost	\$	798,120
Interest Cost on Total Pension Liability		1,934,144
Member Contributions		(420,437)
Projected Earnings on Plan Investments		(1,800,809)
Administrative Expense		4,634
Other		(7,062)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Difference Between Expected and Actual Experience		138,971
Difference Between Projected and Actual Earnings on Plan Investments		384,519
Changes in Assumptions		184,433
Collective Pension Expense	\$	<u>1,216,513</u>

NOTE 5 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

These financial schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 68. Additional financial information for LGERS (including the disclosure of the net pension liability) is located in the State of North Carolina's *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2019. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2019-cafr> or by contacting LGERS at:

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



INDEPENDENT AUDITOR'S REPORT

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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, 2019, and the related notes (hereafter referred to as "the schedules") and have issued our report thereon dated May 18, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered the Department of State Treasurer's (Department) internal control over financial reporting (internal control) 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

May 18, 2020

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For additional information, contact the
North Carolina Office of the State Auditor at 919-807-7666



This audit required 198 hours at an approximate cost of \$20,592, plus actuarial costs of \$2,100.