

North Carolina Department of  
State Treasurer  
Raleigh, North Carolina



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

For the Fiscal Year Ended June 30, 2024

State Auditor  
Dave Boliek

*A Constitutional Office of the  
State of North Carolina*





North Carolina Office of the State Auditor

Dave Boliek, State Auditor

## Auditor's Transmittal

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

We have completed a financial audit of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina schedules of employer allocations and the schedules of other postemployment benefits (OPEB) amounts by employer as of and for the year ended June 30, 2024. The schedules provide the allocation of the net OPEB liability or asset and other amounts to be reported in the financial statements of each employer participating in the OPEB plans.

As our report shows, for the Retiree Health Benefit Fund, participant employers have future salaries with a total present value of \$156.3 billion, and the total net OPEB liability is \$34.0 billion. For the Disability Income Plan of North Carolina, participant employers have future salaries with a total present value of \$194.7 billion and the total net OPEB asset is \$32.9 million.

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

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

Respectfully submitted.

Dave Boliek  
State Auditor

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





# **Independent Auditor's Report**



North Carolina Office of the State Auditor

Dave Boliek, State Auditor

# Independent Auditor's Report

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

## **Report on the Schedules**

### *Opinions*

We have audited the accompanying schedules of employer allocations of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net other postemployment benefits (OPEB) liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense included in the accompanying schedules of OPEB amounts by employer of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2024, and the related notes (hereafter referred to as "the schedules").

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations and net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Schedules*

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

### *Auditor's Responsibilities for the Audit of the Schedules*

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

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

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

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

### *Other Matter*

We have audited, in accordance with GAAS and GAGAS, the OPEB plans included in the State's *Annual Comprehensive Financial Report* as of and for the year ended June 30, 2024, and our report thereon, dated December 19, 2024, expressed an unmodified opinion on those financial statements.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2025 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

**Restriction on Use**

Our report is intended solely for the information and use of management of the Department of State Treasurer; the employers of the Retiree Health Benefit Fund and the Disability Income Plan of North Carolina; their auditors; and the North Carolina Office of the State Controller and is not intended to be and should not be used by anyone other than these specified parties.



Dave Boliek  
State Auditor

Raleigh, North Carolina

April 28, 2025



# Retiree Health Benefit Fund



**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 191,689,299	0.12267%
10400	DEPARTMENT OF JUSTICE	480,494,164	0.30748%
10500	OFFICE OF STATE AUDITOR	98,341,988	0.06293%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	692,612,250	0.44322%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,039,540,176	1.94506%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	26,806,042	0.01715%
10900	DEPARTMENT OF ADMINISTRATION	258,742,671	0.16557%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	73,920,926	0.04730%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	864,446,785	0.55318%
10940	OFFICE OF STATE CONTROLLER	118,630,845	0.07591%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	167,113,157	0.10694%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	32,227,624	0.02062%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	666,924,413	0.42678%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	80,139,424	0.05128%
11600	WILDLIFE RESOURCES COMMISSION	364,317,102	0.23313%
11900	STATE BOARD OF ELECTIONS	47,600,328	0.03046%
12100	OFFICE OF GOVERNOR	42,759,924	0.02736%
12150	OFFICE OF LIEUTENANT GOVERNOR	1,890,899	0.00121%
12160	GENERAL ASSEMBLY	274,070,069	0.17538%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	6,209,975,756	3.97389%
12510	DEPARTMENT OF COMMERCE	600,891,673	0.38452%
12600	DEPARTMENT OF INSURANCE	262,336,479	0.16787%
12700	DEPARTMENT OF LABOR	144,621,764	0.09255%
13500	DEPARTMENT OF REVENUE	624,437,717	0.39959%
13700	DEPARTMENT OF SECRETARY OF STATE	74,934,493	0.04795%
14300	DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)	218,986,470	0.14013%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	24,532,655	0.01570%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	731,195,826	0.46791%
18600	STATE BOARD OF BARBER EXAMINERS	1,404,806	0.00090%
18640	NORTH CAROLINA BOARD OF OPTICIANS	332,994	0.00021%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	3,959,160	0.00253%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	143,168,012	0.09162%
19100	DEPARTMENT OF PUBLIC SAFETY	2,813,796,605	1.80061%
19120	DEPARTMENT OF ADULT CORRECTION	7,082,945,246	4.53252%
20100	APPALACHIAN STATE UNIVERSITY	1,715,038,288	1.09749%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	231,472,964	0.14812%
20300	EAST CAROLINA UNIVERSITY	3,477,295,285	2.22519%
20400	ELIZABETH CITY STATE UNIVERSITY	197,427,686	0.12634%
20600	FAYETTEVILLE STATE UNIVERSITY	415,463,871	0.26586%
20700	NORTH CAROLINA A&T UNIVERSITY	888,675,018	0.56868%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	597,273,376	0.38221%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	1,442,054,917	0.92280%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	458,963,301	0.29370%
21300	NC STATE UNIVERSITY	6,029,629,392	3.85848%
21520	UNC-CHAPEL HILL CB1260	11,630,801,678	7.44288%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	299,885,535	0.19190%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	32,746,753	0.02096%
21550	UNC HEALTH CARE SYSTEM	6,747,989,057	4.31818%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	26,724,178	0.01710%
21800	WESTERN CAROLINA UNIVERSITY	873,387,224	0.55890%
21900	WINSTON-SALEM STATE UNIVERSITY	386,189,482	0.24713%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	587,720,572	0.37609%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	349,478,537	0.22364%
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	2,392,044,391	1.53072%

**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	1,378,419,073	0.88208%
30000	YANCEY COUNTY SCHOOLS	124,341,069	0.07957%
30100	ALAMANCE COUNTY SCHOOLS	1,142,570,307	0.73115%
30102	CLOVER GARDEN CHARTER SCHOOL	38,039,133	0.02434%
30103	RIVER MILL ACADEMY CHARTER	35,325,621	0.02261%
30104	THE HAWBRIDGE SCHOOL	22,844,405	0.01462%
30105	ALAMANCE COMMUNITY COLLEGE	113,020,295	0.07232%
30200	ALEXANDER COUNTY SCHOOLS	272,124,558	0.17414%
30300	ALLEGHANY COUNTY SCHOOLS	86,209,660	0.05517%
30400	ANSON COUNTY SCHOOLS	171,174,034	0.10954%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	94,735,514	0.06062%
30500	ASHE COUNTY SCHOOLS	168,177,687	0.10762%
30600	AVERY COUNTY SCHOOLS	127,658,612	0.08169%
30700	BEAUFORT COUNTY SCHOOLS	326,608,487	0.20900%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	68,569,465	0.04388%
30800	BERTIE COUNTY SCHOOLS	91,958,413	0.05885%
30900	BLADEN COUNTY SCHOOLS	234,231,708	0.14989%
30905	BLADEN COMMUNITY COLLEGE	37,202,382	0.02381%
31000	BRUNSWICK COUNTY SCHOOLS	677,370,593	0.43346%
31005	BRUNSWICK COMMUNITY COLLEGE	62,697,092	0.04012%
31100	BUNCOMBE COUNTY SCHOOLS	1,338,080,732	0.85627%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	9,798,531	0.00627%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	24,959,968	0.01597%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	198,688,740	0.12715%
31110	ASHEVILLE CITY SCHOOLS	299,654,707	0.19176%
31200	BURKE COUNTY SCHOOLS	593,034,264	0.37949%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	62,564,009	0.04004%
31300	CABARRUS COUNTY SCHOOLS	1,785,013,544	1.14227%
31301	CAROLINA INTERNATIONAL SCHOOL	22,841,576	0.01462%
31320	KANNAPOLIS CITY SCHOOLS	286,282,429	0.18320%
31400	CALDWELL COUNTY SCHOOLS	582,895,956	0.37301%
31405	CALDWELL COMMUNITY COLLEGE	126,805,778	0.08115%
31500	CAMDEN COUNTY SCHOOLS	115,904,217	0.07417%
31600	CARTERET COUNTY SCHOOLS	456,682,845	0.29224%
31605	CARTERET COMMUNITY COLLEGE	68,122,581	0.04359%
31700	CASWELL COUNTY SCHOOLS	107,673,222	0.06890%
31800	CATAWBA COUNTY SCHOOLS	830,461,710	0.53143%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	158,006,089	0.10111%
31810	HICKORY CITY SCHOOLS	178,996,763	0.11454%
31820	NEWTON-CONOVER CITY SCHOOLS	151,776,557	0.09712%
31900	CHATHAM COUNTY SCHOOLS	498,340,982	0.31890%
32000	CHEROKEE COUNTY SCHOOLS	181,364,073	0.11606%
32005	TRI-COUNTY COMMUNITY COLLEGE	51,638,164	0.03304%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	102,681,922	0.06571%
32200	CLAY COUNTY SCHOOLS	83,336,117	0.05333%
32300	CLEVELAND COUNTY SCHOOLS	790,311,294	0.50574%
32305	CLEVELAND COMMUNITY COLLEGE	96,923,972	0.06202%
32400	COLUMBUS COUNTY SCHOOLS	279,522,507	0.17887%
32405	SOUTHEASTERN COMMUNITY COLLEGE	66,399,159	0.04249%
32410	WHITEVILLE CITY SCHOOLS	122,001,776	0.07807%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	604,753,995	0.38699%
32505	CRAVEN COMMUNITY COLLEGE	104,156,806	0.06665%
32600	CUMBERLAND COUNTY SCHOOLS	2,210,184,858	1.41434%
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	408,814,462	0.26161%

**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
32700	CURRITUCK COUNTY SCHOOLS	219,130,118	0.14023%
32800	DARE COUNTY SCHOOLS	299,320,700	0.19154%
32900	DAVIDSON COUNTY SCHOOLS	869,208,209	0.55622%
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	3,022,618	0.00193%
32904	DISCOVERY CHARTER	14,491,771	0.00927%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	123,019,823	0.07872%
32910	LEXINGTON CITY SCHOOLS	140,326,217	0.08980%
32915	ALAMANCE COMMUNITY SCHOOLS	21,526,732	0.01378%
32920	THOMASVILLE CITY SCHOOLS	111,216,426	0.07117%
33000	DAVIE COUNTY SCHOOLS	334,896,414	0.21431%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	4,061,929	0.00260%
33027	CORNERSTONE ACADEMY	62,515,947	0.04001%
33100	DUPLIN COUNTY SCHOOLS	443,442,903	0.28377%
33105	JAMES SPRUNT TECHNICAL COLLEGE	54,801,058	0.03507%
33200	DURHAM PUBLIC SCHOOLS	2,059,434,119	1.31787%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	42,110,774	0.02695%
33203	HEALTHY START ACADEMY	29,032,201	0.01858%
33204	VOYAGER ACADEMY	70,441,734	0.04508%
33205	DURHAM TECHNICAL INSTITUTE	184,788,716	0.11825%
33206	BEAR GRASS CHARTER SCHOOL	21,046,721	0.01347%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	71,621,371	0.04583%
33300	EDGEcombe COUNTY SCHOOLS	282,451,067	0.18075%
33305	EDGEcombe TECHNICAL COLLEGE	61,905,244	0.03961%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	2,962,091,101	1.89550%
33402	ARTS BASED ELEMENTARY CHARTER	29,256,539	0.01872%
33405	FORSYTH TECHNICAL INSTITUTE	273,008,049	0.17470%
33500	FRANKLIN COUNTY SCHOOLS	411,657,992	0.26343%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	15,126,371	0.00968%
33600	GASTON COUNTY SCHOOLS	1,434,889,925	0.91822%
33605	GASTON COLLEGE	171,788,177	0.10993%
33700	GATES COUNTY SCHOOLS	105,543,911	0.06754%
33800	GRAHAM COUNTY SCHOOLS	78,010,476	0.04992%
33900	GRANVILLE COUNTY SCHOOLS	299,934,922	0.19193%
34000	GREENE COUNTY SCHOOLS	194,207,084	0.12428%
34100	GUILFORD COUNTY SCHOOLS	3,748,971,307	2.39904%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	279,240,435	0.17869%
34200	HALIFAX COUNTY SCHOOLS	100,466,799	0.06429%
34205	HALIFAX COMMUNITY COLLEGE	45,451,926	0.02909%
34220	ROANOKE RAPIDS CITY SCHOOLS	152,957,895	0.09788%
34230	WELDON CITY SCHOOLS	53,659,851	0.03434%
34300	HARNETT COUNTY SCHOOLS	837,016,559	0.53562%
34400	HAYWOOD COUNTY SCHOOLS	372,138,133	0.23814%
34405	HAYWOOD TECHNICAL COLLEGE	63,257,105	0.04048%
34500	HENDERSON COUNTY SCHOOLS	726,307,940	0.46478%
34501	MOUNTAIN COMMUNITY SCHOOL	10,782,418	0.00690%
34505	BLUE RIDGE COMMUNITY COLLEGE	93,067,949	0.05956%
34600	HERTFORD COUNTY SCHOOLS	147,141,412	0.09416%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	24,342,718	0.01558%
34700	HOKE COUNTY SCHOOLS	429,035,201	0.27455%
34800	HYDE COUNTY SCHOOLS	44,854,644	0.02870%
34900	IREDELL-STATESVILLE SCHOOLS	1,005,779,903	0.64362%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	29,451,589	0.01885%
34903	SUCCESS INSTITUTE	5,054,076	0.00323%
34905	MITCHELL COMMUNITY COLLEGE	90,843,692	0.05813%

**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
34910	MOORESVILLE CITY SCHOOLS	324,769,700	0.20783%
35000	JACKSON COUNTY SCHOOLS	218,588,434	0.13988%
35005	SOUTHWESTERN COMMUNITY COLLEGE	73,692,707	0.04716%
35100	JOHNSTON COUNTY SCHOOLS	1,842,469,725	1.17903%
35105	JOHNSTON TECHNICAL COLLEGE	157,933,225	0.10106%
35106	NEUSE CHARTER SCHOOL	32,893,540	0.02105%
35200	JONES COUNTY SCHOOLS	69,389,018	0.04440%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	498,803,182	0.31919%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	211,283,017	0.13520%
35400	LENOIR COUNTY SCHOOLS	441,103,006	0.28227%
35401	CHILDRENS VILLAGE ACADEMY	4,518,034	0.00289%
35405	LENOIR COUNTY COMMUNITY COLLEGE	116,209,466	0.07436%
35500	LINCOLN COUNTY SCHOOLS	598,335,732	0.38289%
35600	MACON COUNTY SCHOOLS	243,974,742	0.15612%
35700	MADISON COUNTY SCHOOLS	135,213,925	0.08653%
35800	MARTIN COUNTY SCHOOLS	163,605,156	0.10469%
35805	MARTIN COMMUNITY COLLEGE	32,875,326	0.02104%
35900	MCDOWELL COUNTY SCHOOLS	306,042,305	0.19584%
35905	MCDOWELL TECHNICAL COLLEGE	48,601,548	0.03110%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	7,907,946,640	5.06046%
36003	COMMUNITY SCHOOL OF DAVIDSON	61,877,081	0.03960%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	40,313,488	0.02580%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	577,045,201	0.36926%
36006	LAKE NORMAN CHARTER SCHOOL	112,146,236	0.07176%
36007	SOCRATES ACADEMY	36,227,967	0.02318%
36008	PINE LAKE PREP CHARTER	92,267,392	0.05904%
36009	CHARLOTTE SECONDARY CHARTER	8,485,850	0.00543%
36100	MITCHELL COUNTY SCHOOLS	102,200,523	0.06540%
36105	MAYLAND TECHNICAL COLLEGE	43,541,530	0.02786%
36200	MONTGOMERY COUNTY SCHOOLS	177,815,260	0.11379%
36205	MONTGOMERY COMMUNITY COLLEGE	39,741,458	0.02543%
36300	MOORE COUNTY SCHOOLS	653,877,169	0.41843%
36301	ACADEMY OF MOORE COUNTY	19,908,165	0.01274%
36302	STARS CHARTER SCHOOL	31,539,441	0.02018%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	44,230,528	0.02830%
36305	SANDHILLS COMMUNITY COLLEGE	137,072,512	0.08772%
36400	NASH-ROCKY MOUNT SCHOOLS	694,451,671	0.44439%
36405	NASH COMMUNITY COLLEGE	91,244,715	0.05839%
36500	NEW HANOVER COUNTY SCHOOLS	1,503,069,287	0.96185%
36501	CAPE FEAR CENTER FOR INQUIRY	20,626,243	0.01320%
36502	WILMINGTON PREPARATORY ACADEMY	2,908,853	0.00186%
36505	CAPE FEAR COMMUNITY COLLEGE	279,754,192	0.17902%
36600	NORTHAMPTON COUNTY SCHOOLS	72,405,145	0.04633%
36700	ONslow COUNTY SCHOOLS	1,256,239,648	0.80389%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	4,063,745	0.00260%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	119,385,237	0.07640%
36800	ORANGE COUNTY SCHOOLS	472,069,329	0.30209%
36802	ORANGE CHARTER SCHOOL	41,536,848	0.02658%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	948,158,690	0.60675%
36900	PAMLICO COUNTY SCHOOLS	91,489,477	0.05855%
36901	ARAPAHOE CHARTER SCHOOL	32,659,356	0.02090%
36905	PAMLICO COMMUNITY COLLEGE	26,401,358	0.01689%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	244,996,757	0.15678%
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	27,852,109	0.01782%

**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
37005	COLLEGE OF THE ALBEMARLE	78,466,341	0.05021%
37100	PENDER COUNTY SCHOOLS	542,701,516	0.34729%
37200	PERQUIMANS COUNTY SCHOOLS	107,279,992	0.06865%
37300	PERSON COUNTY SCHOOLS	251,831,188	0.16115%
37301	ROXBORO COMMUNITY SCHOOL	25,732,863	0.01647%
37305	PIEDMONT COMMUNITY COLLEGE	51,746,760	0.03311%
37400	PITT COUNTY SCHOOLS	1,267,593,474	0.81116%
37405	PITT COMMUNITY COLLEGE	245,293,705	0.15697%
37500	POLK COUNTY SCHOOLS	140,418,679	0.08986%
37600	RANDOLPH COUNTY SCHOOLS	781,442,971	0.50006%
37601	UWHARRIE CHARTER ACADEMY	89,840,178	0.05749%
37605	RANDOLPH COMMUNITY COLLEGE	102,891,154	0.06584%
37610	ASHEBORO CITY SCHOOLS	246,227,075	0.15757%
37700	RICHMOND COUNTY SCHOOLS	356,720,812	0.22827%
37705	RICHMOND TECHNICAL COLLEGE	92,017,322	0.05888%
37800	ROBESON COUNTY SCHOOLS	989,054,916	0.63292%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	11,018,560	0.00705%
37805	ROBESON COMMUNITY COLLEGE	87,386,799	0.05592%
37900	ROCKINGHAM COUNTY SCHOOLS	556,640,880	0.35621%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	21,777,386	0.01394%
37905	ROCKINGHAM COMMUNITY COLLEGE	61,357,959	0.03926%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	913,897,908	0.58482%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	218,149,018	0.13960%
38100	RUTHERFORD COUNTY SCHOOLS	425,027,386	0.27198%
38105	ISOTHERMAL COMMUNITY COLLEGE	85,261,492	0.05456%
38200	SAMPSON COUNTY SCHOOLS	408,953,027	0.26170%
38205	SAMPSON COMMUNITY COLLEGE	59,394,256	0.03801%
38210	CLINTON CITY SCHOOLS	159,944,204	0.10235%
38300	SCOTLAND COUNTY SCHOOLS	309,819,439	0.19826%
38400	STANLY COUNTY SCHOOLS	407,885,211	0.26101%
38402	GRAY STONE DAY SCHOOL	30,583,250	0.01957%
38405	STANLY COMMUNITY COLLEGE	96,296,396	0.06162%
38500	STOKES COUNTY SCHOOLS	308,305,603	0.19729%
38600	SURRY COUNTY SCHOOLS	388,905,968	0.24887%
38602	MILLENNIUM CHARTER ACADEMY	31,095,293	0.01990%
38605	SURRY COMMUNITY COLLEGE	94,189,542	0.06027%
38610	MOUNT AIRY CITY SCHOOLS	103,979,042	0.06654%
38620	ELKIN CITY SCHOOLS	70,649,352	0.04521%
38700	SWAIN COUNTY SCHOOLS	124,997,222	0.07999%
38701	MOUNTAIN DISCOVERY CHARTER	10,692,686	0.00684%
38800	TRANSYLVANIA COUNTY SCHOOLS	208,509,038	0.13343%
38801	BREVARD ACADEMY CHARTER SCHOOL	18,974,057	0.01214%
38900	TYRRELL COUNTY SCHOOLS	42,239,808	0.02703%
39000	UNION COUNTY SCHOOLS	1,958,198,000	1.25309%
39100	VANCE COUNTY SCHOOLS	235,473,584	0.15068%
39101	VANCE CHARTER SCHOOL	42,664,237	0.02730%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	100,703,655	0.06444%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	9,224,919,261	5.90322%
39201	ENDEAVOR CHARTER SCHOOL	39,316,671	0.02516%
39204	SOUTHERN WAKE ACADEMY	24,476,273	0.01566%
39205	WAKE TECHNICAL COLLEGE	796,545,928	0.50973%
39208	EAST WAKE FIRST ACADEMY	55,904,431	0.03577%
39300	WARREN COUNTY SCHOOLS	100,195,311	0.06412%
39301	HALIWA-SAPONI TRIBAL CHARTER	6,092,848	0.00390%



**Retiree Health Benefit Fund  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
39400	WASHINGTON COUNTY SCHOOLS	57,940,583	0.03708%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	62,309,800	0.03987%
39500	WATAUGA COUNTY SCHOOLS	305,516,706	0.19551%
39501	TWO RIVERS COMMUNITY SCHOOL	6,903,111	0.00442%
39600	WAYNE COUNTY SCHOOLS	787,244,880	0.50377%
39605	WAYNE COMMUNITY COLLEGE	113,071,911	0.07236%
39700	WILKES COUNTY SCHOOLS	479,384,014	0.30677%
39703	PINNACLE CLASSICAL ACADEMY	38,018,997	0.02433%
39705	WILKES COMMUNITY COLLEGE	129,920,838	0.08314%
39800	WILSON COUNTY SCHOOLS	492,097,543	0.31490%
39805	WILSON COMMUNITY COLLEGE	65,718,951	0.04205%
39900	YADKIN COUNTY SCHOOLS	294,074,508	0.18818%
40000	CONSOLIDATED JUDICIAL RETIREMENT SYSTEM	575,599,000	0.36834%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	4,121,240,672	2.63727%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	7,177,716	0.00459%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	124,719,362	0.07981%
60000	LEGISLATIVE RETIREMENT SYSTEM	16,245,848	0.01040%
90901	BLADEN COUNTY	123,341,701	0.07893%
91041	TOWN OF SUNSET BEACH	31,078,759	0.01989%
91111	TOWN OF BILTMORE FOREST	16,931,356	0.01083%
91151	TOWN OF BLACK MOUNTAIN	43,245,104	0.02767%
98101	RUTHERFORD COUNTY	165,731,128	0.10605%
98103	FOOTHILLS HEALTH DISTRICT	27,034,393	0.01730%
98111	TOWN OF FOREST CITY	67,414,654	0.04314%
98131	TOWN OF LAKE LURE	16,798,923	0.01075%
99401	WASHINGTON COUNTY	42,251,036	0.02704%
99521	TOWN OF BLOWING ROCK	39,295,223	0.02515%
99831	TOWN OF BLACK CREEK	2,386,868	0.00153%
<b>Total</b>		<b>\$ 156,269,374,972</b>	<b>100.00000%</b>

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

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources						
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 41,721,863	\$ 340,058	\$ 10,048,328	\$ 178,785	\$ 5,104,977	\$ 15,672,148	
10400	DEPARTMENT OF JUSTICE	104,581,278	852,398	25,187,442	448,148	5,553,107	32,041,095	
10500	OFFICE OF STATE AUDITOR	21,404,487	174,459	5,155,074	91,722	504,102	5,925,357	
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	150,749,539	1,228,697	36,306,644	645,986	3,797,370	41,978,697	
10800	ADMINISTRATIVE OFFICE OF THE COURTS	661,566,811	5,392,156	159,332,302	2,834,922	34,443,756	202,003,136	
10850	OFFICE OF ADMINISTRATIVE HEARINGS	5,834,431	47,554	1,405,169	25,001	1,105,047	2,582,771	
10900	DEPARTMENT OF ADMINISTRATION	56,316,271	459,010	13,563,257	241,324	6,728,447	20,992,038	
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	16,089,156	131,136	3,874,926	68,945	2,730,974	6,805,981	
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	188,149,942	1,533,532	45,314,188	806,253	23,296,644	70,950,617	
10940	OFFICE OF STATE CONTROLLER	25,820,430	210,452	6,218,614	110,845	3,802,017	10,341,728	
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	36,372,778	296,459	8,760,050	155,863	5,530,251	14,742,623	
11000	STATE BUREAU OF INVESTIGATION	-	-	-	-	1,711,288	1,711,288	
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	7,014,457	57,172	1,689,368	30,058	355,393	2,131,991	
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	145,158,488	1,183,126	34,960,091	622,028	6,995,954	43,761,199	
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	17,442,632	142,168	4,200,898	74,745	879,250	5,297,061	
11600	WILDLIFE RESOURCES COMMISSION	79,294,924	646,300	19,097,455	339,792	3,211,571	23,295,118	
11900	STATE BOARD OF ELECTIONS	10,360,381	84,443	2,495,203	44,396	1,929,080	4,553,122	
12100	OFFICE OF GOVERNOR	9,306,851	75,856	2,241,470	39,881	607,276	2,964,483	
12150	OFFICE OF LIEUTENANT GOVERNOR	411,563	3,354	99,121	1,764	109,176	213,415	
12160	GENERAL ASSEMBLY	59,652,334	486,201	14,366,718	255,620	2,720,860	17,829,399	
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,351,623,478	11,016,521	325,526,123	5,791,927	60,782,398	403,116,969	
12510	DEPARTMENT OF COMMERCE	130,786,227	1,065,984	31,498,663	560,440	9,906,710	43,031,797	
12600	DEPARTMENT OF INSURANCE	57,098,475	465,386	13,751,644	244,676	1,256,976	15,718,682	
12700	DEPARTMENT OF LABOR	31,477,444	256,560	7,581,054	134,866	1,141,638	9,114,138	
13500	DEPARTMENT OF REVENUE	135,911,108	1,107,755	32,732,944	582,401	5,287,159	39,690,259	
13700	DEPARTMENT OF SECRETARY OF STATE	16,309,761	132,934	3,928,056	69,890	1,789,450	5,920,300	
14300	DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)	47,663,189	388,483	11,479,242	204,245	2,229,920	14,301,890	
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	5,339,619	43,521	1,285,998	22,881	438,973	1,791,373	
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	159,147,393	1,297,144	38,329,190	681,973	397,748	40,708,055	
18600	STATE BOARD OF BARBER EXAMINERS	305,760	2,492	73,639	1,310	36,098	113,539	
18640	NORTH CAROLINA BOARD OF OPTICIANS	72,477	591	17,456	311	14,338	32,696	
18740	NC AUCTIONEERS LICENSING BOARD	-	-	-	-	23,872	23,872	
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	861,726	7,024	207,539	3,693	84,193	302,449	
19005	COMMUNITY COLLEGE SYSTEM OFFICE	31,161,032	253,981	7,504,849	133,530	5,863,760	13,756,120	
19100	DEPARTMENT OF PUBLIC SAFETY	1,624,432,911	4,991,686	147,498,853	2,624,375	69,630,554	224,745,468	
19120	DEPARTMENT OF ADULT CORRECTION	1,541,628,419	12,565,172	371,287,071	6,606,129	870,047,883	1,260,506,255	
20100	APPALACHIAN STATE UNIVERSITY	373,284,226	3,042,484	89,902,085	1,599,584	16,112,456	110,656,609	
20200	NORTH CAROLINA SCHOOL OF THE ARTS	50,380,921	410,634	12,133,783	215,890	383,088	13,143,395	
20300	EAST CAROLINA UNIVERSITY	756,845,778	6,168,735	182,279,367	3,243,208	191,691,310	191,691,310	
20400	ELIZABETH CITY STATE UNIVERSITY	42,970,843	350,237	10,349,133	184,137	2,729,275	13,612,782	
20600	FAYETTEVILLE STATE UNIVERSITY	90,427,201	737,034	21,778,562	387,495	3,899,649	26,802,740	
20700	NORTH CAROLINA A&T UNIVERSITY	193,423,305	1,576,513	46,584,229	828,850	3,071,119	52,060,711	
20800	NORTH CAROLINA CENTRAL UNIVERSITY	129,998,693	1,059,565	31,308,993	557,066	-	32,925,624	
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	313,868,415	2,558,211	75,592,332	1,344,977	2,715,785	82,211,305	
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	99,895,006	814,203	24,058,796	428,066	1,886,975	27,188,040	
21300	NC STATE UNIVERSITY	1,312,370,446	10,696,585	316,072,390	5,623,721	30,469,480	362,862,176	
21520	UNC-CHAPEL HILL CB1260	2,531,485,674	20,633,086	609,685,114	10,847,829	88,532,788	729,698,817	
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	65,271,163	531,998	15,719,961	279,698	4,734,033	21,265,690	
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	7,127,447	58,093	1,716,580	30,542	1,190,381	2,995,596	
21550	UNC HEALTH CARE SYSTEM	1,468,724,001	11,970,958	353,728,710	6,293,722	39,724,399	411,717,789	
21570	UNIVERSITY OF NORTH CAROLINA PRESS	5,816,612	47,409	1,400,878	24,925	200,425	1,673,637	
21800	WESTERN CAROLINA UNIVERSITY	190,095,860	1,549,392	45,782,845	814,592	921,712	49,068,541	
21900	WINSTON-SALEM STATE UNIVERSITY	84,055,524	685,102	20,244,002	360,192	1,218,296	21,289,296	
22000	DEPARTMENT OF PUBLIC INSTRUCTION	127,919,489	1,042,619	30,808,236	548,156	16,805,615	49,204,626	
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	76,065,256	619,976	18,319,619	325,952	844,656	20,110,203	
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	520,637,030	4,243,496	125,390,656	2,231,015	7,720,613	139,588,780	
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	300,017,846	2,445,321	72,256,549	1,285,625	11,350,959	87,338,454	
30000	YANCEY COUNTY SCHOOLS	27,063,280	220,582	6,517,943	115,971	1,821,460	8,675,956	
30100	ALAMANCE COUNTY SCHOOLS	248,684,522	2,026,924	59,893,387	1,065,654	7,791,028	70,776,993	
30102	CLOVER GARDEN CHARTER SCHOOL	8,279,355	67,482	1,994,007	35,478	1,859,475	3,956,442	
30103	RIVER MILL ACADEMY CHARTER	7,688,747	62,668	1,851,764	32,948	502,011	2,449,391	
30104	THE HAWBRIDGE SCHOOL	4,972,168	40,526	1,197,501	21,307	730,604	1,989,938	
30105	ALAMANCE COMMUNITY COLLEGE	24,599,272	200,498	5,924,509	105,412	1,144,868	7,375,287	
30200	ALEXANDER COUNTY SCHOOLS	59,228,884	482,750	14,264,734	253,805	3,195,300	18,196,589	
30300	ALLEGHANY COUNTY SCHOOLS	18,763,841	152,936	4,519,099	80,406	1,038,084	5,790,525	
30400	ANSON COUNTY SCHOOLS	37,256,642	303,663	8,972,921	159,651	2,592,943	12,029,178	
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	20,619,524	168,061	4,966,023	88,358	372,244	5,594,686	
30500	ASHE COUNTY SCHOOLS	36,604,475	298,348	8,815,852	156,856	1,669,351	10,940,407	
30600	AVERY COUNTY SCHOOLS	27,785,354	226,467	6,691,848	119,065	1,130,144	8,167,524	
30601	GRANDFATHER ACADEMY	-	-	-	-	58,526	58,526	
30700	BEAUFORT COUNTY SCHOOLS	71,087,510	579,405	17,120,775	304,622	4,209,116	22,213,918	
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	14,924,391	121,643	3,594,403	63,953	804,867	4,584,866	
30800	BERTIE COUNTY SCHOOLS	20,015,079	163,135	4,820,448	85,768	18,972	5,088,323	
30900	BLADEN COUNTY SCHOOLS	50,981,372	415,528	12,278,396	218,463	4,780,875	17,693,262	
30905	BLADEN COMMUNITY COLLEGE	8,097,231	65,997	1,950,144	34,598	331,772	2,382,611	
31000	BRUNSWICK COUNTY SCHOOLS	147,432,138	1,201,658	35,507,679	631,771	4,175,545	41,516,653	
31005	BRUNSWICK COMMUNITY COLLEGE	13,846,246	111,225	3,286,573	58,476	709,576	4,165,850	
31100	BUNCOMBE COUNTY SCHOOLS	291,238,061	2,373,760	70,142,018	1,248,003	5,760,279	79,524,060	

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense
					Proportional Share of OPEB Expense	Total Employer OPEB Expense	
\$ -	\$ 5,439,679	\$ 344,337	\$ 5,784,016	\$ 1,160,377	\$ 1,906,422	\$ 3,066,799	
-	13,635,263	733,586	14,368,849	2,908,638	2,026,944	4,935,582	
-	2,790,708	1,564,556	4,355,264	595,305	(296,185)	299,120	
-	19,654,662	2,193,783	21,848,445	4,192,680	2,465,972	6,658,652	
-	86,254,805	131,783	86,386,588	18,399,647	12,155,218	30,554,865	
-	760,691	263,583	1,024,274	162,270	177,761	340,031	
-	7,342,492	78,799	7,421,291	1,566,279	2,617,484	4,183,763	
-	2,097,697	-	2,097,697	447,474	1,443,918	1,891,392	
-	24,530,911	-	24,530,911	5,232,867	23,448,525	28,681,392	
-	3,366,457	-	3,366,457	718,124	1,145,188	1,863,312	
-	4,742,268	-	4,742,268	1,011,606	2,323,033	3,334,639	
-	-	-	-	-	427,823	427,823	
-	914,542	253,288	1,167,810	195,088	112,546	307,634	
-	18,925,703	2,128,547	21,054,250	4,037,181	2,201,822	6,239,003	
-	2,274,163	215,070	2,489,233	485,118	357,322	842,440	
-	10,338,439	645,880	10,984,319	2,205,369	2,787,439	4,992,808	
-	1,350,782	1,653,297	3,004,079	288,145	803,902	1,092,047	
-	1,213,423	66,888	1,280,311	258,846	342,424	601,270	
-	53,659	403,874	457,533	11,446	(169,482)	(158,036)	
-	7,777,446	295,196	8,072,642	1,659,064	864,164	2,523,228	
-	176,224,105	103,457,934	279,682,039	37,591,655	(9,045,893)	28,545,762	
-	17,051,854	10,115,767	27,167,621	3,637,455	825,877	4,463,332	
-	7,444,475	1,190,243	8,634,718	1,588,035	307,973	1,896,008	
-	4,104,016	1,521,641	5,625,657	875,457	(132,039)	743,418	
-	17,720,033	781,924	18,501,957	3,779,990	925,754	4,705,744	
-	2,126,460	157,264	2,283,724	453,609	471,970	925,579	
-	6,214,307	483,379	6,697,686	1,325,618	41,204	1,366,822	
-	696,177	751,526	1,447,703	148,507	141,594	290,101	
-	20,749,571	1,568,771	22,318,342	4,426,242	(614,201)	3,812,041	
-	39,865	99,789	139,654	8,502	(22,806)	(14,304)	
-	9,450	392	9,842	2,015	8,558	10,573	
-	-	43,423	43,423	-	(35,377)	(35,377)	
-	112,351	-	112,351	23,966	46,430	70,396	
-	4,062,762	200,394	4,263,156	866,657	1,672,670	2,539,327	
-	79,848,748	930,313,491	1,010,162,239	17,033,120	(278,948,242)	(261,915,122)	
-	200,996,869	-	200,996,869	42,876,116	288,865,370	331,741,486	
-	48,668,642	1,326,259	49,994,901	10,381,864	6,460,689	16,842,553	
-	6,568,643	988,765	7,557,408	1,401,205	363,243	1,764,448	
-	98,677,237	29,694,566	128,371,803	21,049,564	(13,316,254)	7,733,310	
-	5,602,520	200,908	5,803,428	1,195,113	971,956	2,167,069	
-	11,789,861	3,549,023	15,338,884	2,514,982	(920,686)	1,594,296	
-	25,218,450	5,377,540	30,595,990	5,379,534	110,222	5,489,756	
-	16,949,175	9,000,386	25,949,561	3,615,553	(3,726,804)	(111,251)	
-	40,922,034	22,464,225	63,386,259	8,729,377	(1,027,291)	7,702,086	
-	13,024,269	5,135,332	18,159,601	2,778,301	(326,214)	2,452,087	
-	171,106,311	25,324,202	196,430,513	36,499,941	464,721	36,964,662	
-	330,054,044	-	330,054,044	70,406,248	43,462,880	113,869,128	
-	8,510,027	612,435	9,122,462	1,815,337	2,122,223	3,937,560	
-	929,274	-	929,274	198,230	543,403	741,633	
-	191,491,622	67,110,677	258,602,299	40,848,478	29,011,024	69,859,502	
-	758,367	445,240	1,203,607	161,773	126,114	287,887	
-	24,784,619	5,137,480	29,922,099	5,286,989	(212,187)	5,074,802	
-	10,959,124	5,675,916	16,635,040	2,337,772	(4,275,639)	(1,937,867)	
-	16,678,089	-	16,678,089	3,557,725	4,558,580	8,116,305	
-	9,917,356	3,529,365	13,446,721	2,115,544	(1,959,545)	155,999	
-	67,880,439	7,356,286	75,236,725	14,480,074	4,249,388	18,729,462	
-	39,116,202	764,720	39,880,922	8,344,162	9,404,927	17,749,089	
-	3,528,499	900,551	4,429,050	752,690	(494,814)	257,876	
-	32,423,384	12,796,255	45,219,639	6,916,469	(1,719,675)	5,196,794	
-	1,079,459	-	1,079,459	230,266	564,167	794,433	
-	1,002,456	195,766	1,198,222	213,840	216,637	430,477	
-	648,269	79,490	726,759	138,286	146,227	284,513	
-	3,207,243	564,961	3,772,204	684,159	(296,816)	388,343	
-	7,722,237	2,055,269	9,777,506	1,647,286	8,172	1,655,458	
-	2,446,422	938,598	3,385,020	521,865	20,905	542,770	
-	4,857,505	527,028	5,384,533	1,036,189	441,558	1,477,747	
-	2,688,365	235,694	2,924,059	573,475	(491,748)	81,727	
-	4,772,476	1,138,962	5,911,438	1,018,051	(282,395)	735,656	
-	3,622,643	443,696	4,066,339	772,771	(224,613)	548,158	
-	-	203,770	203,770	-	(147,487)	(147,487)	
-	9,268,360	6,040,927	15,309,287	1,977,102	(710,825)	1,266,277	
-	1,945,836	47,683	1,993,519	415,079	184,406	599,125	
-	2,609,558	1,291,012	3,900,570	556,664	(898,146)	(341,482)	
-	6,646,930	1,153,450	7,800,380	1,417,905	606,643	2,024,548	
-	1,055,714	393,818	1,449,532	225,201	(88,003)	137,198	
-	19,222,140	1,277,770	20,499,910	4,100,417	266,460	4,366,877	
-	1,779,192	98,281	1,877,473	379,533	178,837	558,370	
-	37,971,497	7,396,597	45,368,094	8,099,976	(3,151,023)	4,948,953	

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2024**

Deferred Outflows of Resources								
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	2,132,685	17,383	513,638	9,139	213,224	753,384	
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	5,432,627	44,279	1,308,398	23,280	217,270	1,593,227	
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	43,245,317	352,475	10,415,238	185,313	344,596	11,297,622	
31110	ASHEVILLE CITY SCHOOLS	65,220,923	531,589	15,707,861	279,482	-	16,518,932	
31200	BURKE COUNTY SCHOOLS	129,076,033	1,052,045	31,086,779	553,112	5,103,168	37,795,104	
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	13,617,280	110,989	3,279,597	58,352	286,423	3,735,361	
31300	CABARRUS COUNTY SCHOOLS	388,514,591	3,166,621	93,570,178	1,664,848	8,344,182	106,745,829	
31301	CAROLINA INTERNATIONAL SCHOOL	4,971,552	40,521	1,197,353	21,304	-	1,259,178	
31320	KANNAPOLIS CITY SCHOOLS	62,310,398	507,866	15,006,888	267,010	1,625,375	17,407,139	
31400	CALDWELL COUNTY SCHOOLS	126,869,395	1,034,060	30,555,330	543,656	5,261,006	37,394,052	
31405	CALDWELL COMMUNITY COLLEGE	27,599,734	224,954	6,647,143	118,269	2,198,738	9,189,104	
31500	CAMDEN COUNTY SCHOOLS	25,226,968	205,615	6,075,584	108,102	2,478,701	8,868,102	
31600	CARTERET COUNTY SCHOOLS	99,398,657	810,157	23,939,255	425,939	4,038,376	29,213,727	
31605	CARTERET COMMUNITY COLLEGE	14,827,125	120,850	3,570,977	63,537	699,629	4,454,993	
31700	CASWELL COUNTY SCHOOLS	23,435,463	191,013	5,644,216	100,425	758,397	6,694,051	
31800	CATAWBA COUNTY SCHOOLS	180,752,969	1,473,242	43,532,695	774,556	10,681,306	56,461,799	
31805	CATAWBA VALLEY COMMUNITY COLLEGE	34,390,592	280,303	8,282,659	147,369	2,046,654	10,756,985	
31810	HICKORY CITY SCHOOLS	38,959,285	317,541	9,382,987	166,947	162,790	10,030,265	
31820	NEWTON-CONOVER CITY SCHOOLS	33,034,711	269,252	7,956,107	141,559	-	8,366,918	
31900	CHATHAM COUNTY SCHOOLS	108,465,700	884,059	26,122,969	464,793	1,967,564	29,439,385	
32000	CHEROKEE COUNTY SCHOOLS	39,474,542	321,741	9,507,082	169,155	209,924	10,207,902	
32005	TRI-COUNTY COMMUNITY COLLEGE	11,239,232	91,606	2,706,866	48,162	1,149,879	3,996,513	
32100	EDENTON-CHOWAN COUNTY SCHOOLS	22,349,088	182,158	5,382,573	95,769	1,360,907	7,021,407	
32200	CLAY COUNTY SCHOOLS	18,138,404	147,839	4,368,468	77,728	1,248,647	5,842,680	
32300	CLEVELAND COUNTY SCHOOLS	172,014,087	1,402,015	41,428,015	737,108	5,916,738	49,483,877	
32305	CLEVELAND COMMUNITY COLLEGE	21,095,850	171,943	5,090,742	90,399	2,167,049	7,510,133	
32400	COLUMBUS COUNTY SCHOOLS	60,839,074	495,874	14,652,533	260,705	3,213,408	18,622,520	
32405	SOUTHEASTERN COMMUNITY COLLEGE	14,452,014	117,792	3,480,635	61,929	451,208	4,111,564	
32410	WHITEVILLE CITY SCHOOLS	26,554,125	216,432	6,395,318	113,789	1,699,455	8,424,994	
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	131,626,875	1,072,836	31,701,126	564,043	286,314	33,624,319	
32505	CRABEN COMMUNITY COLLEGE	22,670,102	184,775	5,459,886	97,145	1,232,290	6,974,096	
32600	CUMBERLAND COUNTY SCHOOLS	481,054,650	3,920,876	115,857,603	2,061,398	16,368,058	138,207,935	
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	88,979,935	725,238	21,430,001	381,294	7,604,369	30,140,902	
32700	CURRITUCK COUNTY SCHOOLS	47,694,457	388,738	11,486,773	204,379	981,443	13,061,333	
32800	DARE COUNTY SCHOOLS	65,148,224	530,996	15,690,352	279,171	1,414,877	17,915,396	
32900	DAVIDSON COUNTY SCHOOLS	189,186,282	1,541,979	45,563,781	810,894	5,976,716	53,893,170	
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	657,885	5,362	158,446	2,819	75,993	242,620	
32904	DISCOVERY CHARTER	3,154,185	25,708	759,656	13,516	1,365,428	2,165,306	
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	26,775,704	218,238	6,448,683	114,738	845,065	7,626,724	
32910	LEXINGTON CITY SCHOOLS	30,542,503	248,939	7,355,882	130,880	565,400	8,301,101	
32915	ALAMANCE COMMUNITY SCHOOLS	4,685,370	38,189	1,128,428	20,078	2,222,539	3,409,234	
32920	THOMASVILLE CITY SCHOOLS	24,206,655	197,298	5,829,951	103,729	90,006	6,220,984	
33000	DAVIE COUNTY SCHOOLS	72,891,405	594,108	17,555,226	312,352	2,990,281	21,451,967	
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	884,093	7,206	212,926	3,788	43,964	267,884	
33027	CORNERSTONE ACADEMY	13,606,822	110,904	3,277,078	58,307	1,587,433	5,033,722	
33100	DUPLIN COUNTY SCHOOLS	96,516,937	786,669	23,245,219	413,591	2,584,588	27,030,067	
33105	JAMES SPRUNT TECHNICAL COLLEGE	11,927,647	97,217	2,872,664	51,112	885,166	3,906,159	
33200	DURHAM PUBLIC SCHOOLS	448,243,212	3,653,444	107,955,269	1,920,795	3,163,300	116,692,808	
33202	CENTRAL PARK SCHOOL FOR CHILDREN	9,165,560	74,705	2,207,441	39,276	433,194	2,754,616	
33203	HEALTHY START ACADEMY	6,318,961	51,503	1,521,864	27,078	951,653	2,552,098	
33204	VOYAGER ACADEMY	15,331,896	124,964	3,692,547	65,700	869,962	4,753,173	
33205	DURHAM TECHNICAL INSTITUTE	40,219,928	327,816	9,686,601	172,349	3,396,764	13,583,530	
33206	BEAR GRASS CHARTER SCHOOL	4,580,894	37,337	1,103,266	19,630	619,771	1,780,004	
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	15,588,647	127,057	3,754,383	66,800	1,267,492	5,215,732	
33209	PIONEER SPRINGS COMMUNITY CHARTER	-	-	-	-	-	-	
33300	EDGEcombe COUNTY SCHOOLS	61,476,487	501,069	14,806,048	263,437	743,918	16,314,472	
33305	EDGEcombe TECHNICAL COLLEGE	13,473,897	109,820	3,245,065	57,738	954,017	4,366,640	
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	644,709,739	5,254,761	155,272,431	2,762,686	25,552,486	188,842,364	
33402	ARTS BASED ELEMENTARY CHARTER	6,367,789	51,901	1,533,624	27,287	521,615	2,134,427	
33405	FORSYTH TECHNICAL INSTITUTE	59,421,181	484,317	14,311,047	254,629	4,267,846	19,317,839	
33500	FRANKLIN COUNTY SCHOOLS	89,598,838	730,283	21,579,059	383,946	1,587,830	24,281,118	
33501	A CHILD'S GARDEN CHARTER (AKA CROSS CREEK CHARTER)	3,292,310	26,834	792,923	14,108	636,067	1,469,932	
33600	GASTON COUNTY SCHOOLS	312,308,928	2,545,500	75,216,743	1,338,295	6,374,050	85,474,598	
33605	GASTON COLLEGE	37,390,312	304,753	9,005,114	160,224	2,354,224	11,824,315	
33700	GATES COUNTY SCHOOLS	22,972,011	187,235	5,532,598	98,439	1,039,992	6,588,284	
33800	GRAHAM COUNTY SCHOOLS	16,979,258	138,391	4,089,299	72,759	1,352,018	5,652,467	
33900	GRANVILLE COUNTY SCHOOLS	65,281,911	532,086	15,722,550	279,744	-	16,534,380	
34000	GREENE COUNTY SCHOOLS	42,269,867	344,524	10,180,310	181,133	3,721,088	14,427,055	
34100	GUILFORD COUNTY SCHOOLS	815,977,039	6,650,689	196,520,590	3,496,595	4,512,261	211,180,135	
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	60,777,682	495,374	14,637,747	260,442	1,003,096	16,396,659	
34200	HALIFAX COUNTY SCHOOLS	21,866,959	178,228	5,266,457	93,703	627,726	6,165,664	
34205	HALIFAX COMMUNITY COLLEGE	9,892,776	80,632	2,382,584	42,392	425,074	2,930,682	
34220	ROANOKE RAPIDS CITY SCHOOLS	33,291,836	271,348	8,018,033	142,661	1,709,133	10,141,175	
34230	WELDON CITY SCHOOLS	11,679,260	95,193	2,812,843	50,048	1,248,455	4,206,539	
34300	HARNETT COUNTY SCHOOLS	182,179,655	1,484,871	43,876,299	780,870	-	46,141,840	
34400	HAYWOOD COUNTY SCHOOLS	80,967,200	660,174	19,507,433	347,086	1,488,598	22,003,291	
34405	HAYWOOD TECHNICAL COLLEGE	13,768,136	112,218	3,315,929	58,999	42,616	3,529,762	
34500	HENDERSON COUNTY SCHOOLS	158,083,527	1,288,473	38,072,968	677,414	6,312,907	46,351,762	

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense
					Proportional Share of OPEB Expense	Proportional Share of Contributions	
-	278,059	49,303	327,362	59,314	8,262	67,576	
-	708,304	186,604	894,908	151,094	(18,643)	132,451	
-	5,638,306	703,515	6,341,821	1,202,749	(668,800)	533,949	
-	8,503,477	4,097,661	12,601,138	1,813,939	(1,293,530)	520,409	
-	16,828,879	3,119,774	19,948,653	3,589,890	(453,852)	3,136,038	
-	1,775,415	280,856	2,056,271	378,729	(264,229)	114,500	
-	50,654,371	2,953,028	53,607,399	10,805,455	1,472,087	12,277,542	
-	648,189	1,569,492	2,217,681	138,272	(676,761)	(538,489)	
-	8,124,004	2,820,216	10,944,220	1,732,993	(667,305)	1,065,688	
-	16,541,179	4,987,278	21,528,457	3,528,520	(2,290,136)	1,238,384	
-	3,598,442	274,342	3,872,784	767,610	175,656	943,266	
-	3,289,081	270,213	3,559,294	701,617	859,597	1,561,214	
-	12,959,555	2,964,344	15,923,899	2,764,496	344,774	3,109,270	
-	1,933,154	-	1,933,154	412,377	265,643	678,020	
-	3,055,506	2,942,826	5,998,332	651,791	(1,292,390)	(640,599)	
-	23,566,497	3,627,818	27,194,315	5,027,143	1,601,836	6,628,979	
-	4,483,831	2,790,776	7,274,607	956,479	298,611	1,255,090	
-	5,079,495	2,034,366	7,113,861	1,083,543	(1,489,578)	(406,035)	
-	4,307,052	1,942,203	6,249,255	918,768	(1,328,862)	(410,094)	
-	14,141,713	3,766,908	17,908,621	3,016,673	(434,251)	2,582,422	
-	5,146,674	2,247,623	7,394,297	1,097,877	(895,076)	202,801	
-	1,465,366	75,957	1,541,323	312,589	316,674	629,263	
-	2,913,865	2,523,569	5,437,434	621,579	(470,885)	150,694	
-	2,364,878	321,508	2,686,386	504,469	244,861	749,330	
-	22,427,125	3,642,409	26,069,534	4,784,094	(2,416,723)	2,367,371	
-	2,750,468	236,613	2,987,081	586,724	670,893	1,257,617	
-	7,932,173	1,529,361	9,461,534	1,692,070	(541,455)	1,150,615	
-	1,884,248	737,738	2,621,986	401,942	(382,463)	19,479	
-	3,462,116	943,758	4,405,874	738,529	484,437	1,222,966	
-	17,161,457	6,963,254	24,124,711	3,660,837	(2,121,641)	1,539,196	
-	2,955,718	80,695	3,036,413	630,505	2,205	632,710	
-	62,719,705	42,239,280	104,958,985	13,379,199	(6,369,523)	7,009,676	
-	11,601,167	270,476	11,871,643	2,474,731	2,976,721	5,451,452	
-	6,218,383	848,697	7,067,080	1,326,489	111,968	1,438,457	
-	8,493,998	2,897,326	11,391,324	1,811,918	(58,500)	1,753,418	
-	24,666,028	4,682,308	29,348,336	5,261,692	(2,102,893)	3,158,799	
-	85,775	2,491,346	2,577,121	18,298	(902,941)	(884,643)	
-	411,241	-	411,241	87,724	618,592	706,316	
-	3,491,005	-	3,491,005	744,693	(77,214)	667,479	
-	3,982,119	3,440,716	7,422,835	849,454	(982,575)	(133,121)	
-	610,877	-	610,877	130,312	891,398	1,021,710	
-	3,156,054	3,830,708	6,986,762	673,241	(1,447,214)	(773,973)	
-	9,503,551	2,391,552	11,895,103	2,027,273	(623,565)	1,403,708	
-	115,268	517,447	632,715	24,590	(225,755)	(201,165)	
-	1,774,052	-	1,774,052	378,437	729,006	1,107,443	
-	12,583,838	2,903,388	15,487,226	2,684,349	(1,402,470)	1,281,879	
-	1,555,122	449,068	2,004,190	331,736	87,115	418,851	
-	58,441,763	19,468,991	77,910,754	12,466,639	(3,302,585)	9,164,054	
-	1,195,002	221,274	1,416,276	254,913	159,416	414,329	
-	823,863	-	823,863	175,744	483,142	658,886	
-	1,998,966	50,682	2,049,648	426,413	365,169	791,582	
-	5,243,857	339,255	5,583,112	1,118,606	674,287	1,792,893	
-	597,255	-	597,255	127,405	168,086	295,491	
-	2,032,441	1,342,487	3,374,928	433,555	820,589	1,254,144	
-	-	1,364,652	1,364,652	-	(566,072)	(566,072)	
-	8,015,279	3,766,649	11,781,928	1,709,797	(1,415,647)	294,150	
-	1,756,721	942,420	2,699,141	374,739	(506,069)	(131,330)	
-	84,056,987	5,784,977	89,841,964	17,930,813	4,102,554	22,033,367	
-	830,230	83,004	913,234	177,103	162,336	339,439	
-	7,747,309	148,288	7,895,597	1,652,635	1,032,492	2,685,127	
-	11,681,859	3,543,728	15,225,587	2,491,943	(1,237,677)	1,254,266	
-	429,250	294,063	723,313	91,568	212,555	304,123	
-	40,718,708	16,991,779	57,710,487	8,686,006	(5,574,291)	3,111,715	
-	4,874,933	874,579	5,749,512	1,039,909	(372,249)	667,660	
-	2,995,081	746,118	3,741,199	638,905	151,368	790,273	
-	2,213,749	992,128	3,205,877	472,231	61,943	534,174	
-	8,511,428	6,844,106	15,355,534	1,815,635	(3,856,164)	(2,040,529)	
-	5,511,128	672,208	6,183,336	1,175,620	469,398	1,645,018	
-	106,386,746	25,223,591	131,610,337	22,694,136	(13,049,541)	9,644,595	
-	7,924,169	1,410,056	9,334,225	1,690,362	(1,457,729)	232,633	
-	2,851,005	4,258,159	7,109,164	608,170	(1,064,938)	(456,768)	
-	1,289,816	1,431,422	2,721,238	275,142	(540,453)	(265,311)	
-	4,340,576	711,737	5,052,313	925,918	(226,982)	698,936	
-	1,522,737	328,734	1,851,471	324,827	(165,240)	159,587	
-	25,752,507	13,978,652	37,731,159	5,066,820	(6,666,263)	(1,601,443)	
-	10,560,381	4,448,687	15,009,068	2,252,711	(715,213)	1,537,498	
-	1,795,084	1,257,977	3,053,061	382,924	(579,890)	(196,966)	
-	20,610,864	5,005,607	25,616,471	4,396,652	435,489	4,832,141	



**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2024**

Deferred Outflows of Resources								
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
34501	MOUNTAIN COMMUNITY SCHOOL	2,346,831	19,128	565,213	10,057	219,429	813,827	
34505	BLUE RIDGE COMMUNITY COLLEGE	20,256,572	165,103	4,878,610	86,803	791,335	5,921,851	
34600	HERTFORD COUNTY SCHOOLS	32,025,856	261,029	7,713,134	137,236	2,311,636	10,423,035	
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	5,298,281	43,184	1,276,042	22,704	238,254	1,580,184	
34700	HOKE COUNTY SCHOOLS	93,381,048	761,110	22,489,969	400,153	1,428,596	25,079,828	
34800	HYDE COUNTY SCHOOLS	9,762,773	79,572	2,351,274	41,835	278,314	2,750,995	
34900	IREDELL-STATESVILLE SCHOOLS	218,911,602	1,784,257	52,722,852	938,072	6,170,124	61,615,305	
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	6,410,244	52,247	1,543,848	27,469	430,807	2,054,371	
34903	SUCCESS INSTITUTE	1,100,039	8,966	264,934	4,714	529,330	807,944	
34905	MITCHELL COMMUNITY COLLEGE	19,772,454	161,157	4,762,014	84,728	501,846	5,509,745	
34910	MOORESVILLE CITY SCHOOLS	70,687,290	576,143	17,024,386	302,907	3,837,245	21,740,681	
35000	JACKSON COUNTY SCHOOLS	47,576,555	387,777	11,458,377	203,873	2,403,985	14,454,012	
35005	SOUTHWESTERN COMMUNITY COLLEGE	16,039,480	130,731	3,862,962	68,732	33,180	4,095,605	
35100	JOHNSTON COUNTY SCHOOLS	401,020,132	3,268,548	96,582,023	1,718,437	6,086,827	107,655,835	
35105	JOHNSTON TECHNICAL COLLEGE	34,374,732	280,174	8,278,839	147,301	1,430,965	10,137,279	
35106	NEUSE CHARTER SCHOOL	7,159,398	58,353	1,724,275	30,679	35,199	1,848,506	
35200	JONES COUNTY SCHOOLS	15,102,770	123,096	3,637,364	64,718	531,186	4,356,364	
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	108,566,302	884,879	26,147,198	465,224	3,308,726	30,806,027	
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	45,986,508	374,817	11,075,429	197,060	2,440,204	14,087,510	
35400	LENOIR COUNTY SCHOOLS	96,007,650	782,518	23,122,562	411,408	7,648,911	31,965,399	
35401	CHILDRENS VILLAGE ACADEMY	983,365	8,015	236,834	4,214	185,012	434,075	
35405	LENOIR COUNTY COMMUNITY COLLEGE	25,293,408	206,156	6,091,685	108,386	484,387	6,890,614	
35500	LINCOLN COUNTY SCHOOLS	130,229,917	1,061,450	31,364,681	558,056	7,835,551	40,819,738	
35500	MACON COUNTY SCHOOLS	53,101,979	432,812	12,789,125	227,551	1,759,176	15,208,664	
35700	MADISON COUNTY SCHOOLS	29,428,795	239,870	7,087,896	126,111	1,673,406	9,127,283	
35800	MARTIN COUNTY SCHOOLS	35,809,249	290,236	8,578,161	152,591	1,271,050	10,290,038	
35805	MARTIN COMMUNITY COLLEGE	7,155,433	58,321	1,723,320	30,662	369,008	2,181,311	
35900	MCDOWELL COUNTY SCHOOLS	66,611,205	542,920	16,042,698	285,440	728,538	17,599,596	
35905	MCDOWELL TECHNICAL COLLEGE	10,578,300	86,219	2,547,686	45,330	1,796,443	4,475,578	
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	1,721,192,927	14,028,727	414,533,536	7,375,592	5,266,546	441,204,401	
36003	COMMUNITY SCHOOL OF DAVIDSON	13,467,768	109,770	3,243,588	57,712	895,627	4,306,697	
36004	CORVIAN COMMUNITY CHARTER SCHOOL	8,774,374	71,516	2,113,228	37,600	553,225	2,775,569	
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	125,595,957	1,023,680	30,248,635	538,199	687,828	32,498,342	
36006	LAKE NORMAN CHARTER SCHOOL	24,409,030	198,948	5,878,691	104,597	1,477,241	7,659,477	
36007	SOCRATES ACADEMY	7,885,145	64,269	1,899,065	33,789	808,062	2,805,185	
36008	PINE LAKE PREP CHARTER	20,082,329	163,683	4,836,645	86,056	726,493	5,812,877	
36009	CHARLOTTE SECONDARY CHARTER	1,846,975	15,054	444,827	7,915	30,044	487,840	
36100	MITCHELL COUNTY SCHOOLS	22,244,312	181,304	5,357,339	95,321	1,194,085	6,828,049	
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	256,075	256,075	
36105	MAYLAND TECHNICAL COLLEGE	9,476,969	77,243	2,282,441	40,610	255,857	2,656,151	
36200	MONTGOMERY COUNTY SCHOOLS	38,702,130	315,445	9,321,053	165,845	552,002	10,354,345	
36205	MONTGOMERY COMMUNITY COLLEGE	8,649,871	70,501	2,083,242	37,066	409,317	2,600,126	
36300	MOORE COUNTY SCHOOLS	142,318,709	1,159,981	34,276,156	609,859	1,843,300	37,889,296	
36301	ACADEMY OF MOORE COUNTY	4,333,083	35,317	1,043,584	18,568	643,564	1,741,033	
36302	STARS CHARTER SCHOOL	6,864,675	55,951	1,653,293	29,416	1,041,816	2,780,476	
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	9,626,934	78,465	2,318,559	41,253	1,354,584	3,792,861	
36305	SANDHILLS COMMUNITY COLLEGE	29,834,323	243,167	7,185,323	127,845	1,848,541	9,404,876	
36400	NASH-ROCKY MOUNT SCHOOLS	151,149,894	1,231,960	36,403,066	647,702	4,777,038	43,059,766	
36401	ASPIRE TRADE HIGH SCHOOL	-	-	-	-	59,192	59,192	
36405	NASH COMMUNITY COLLEGE	19,859,740	161,868	4,783,036	85,102	5,030,006	5,030,006	
36500	NEW HANOVER COUNTY SCHOOLS	327,148,413	2,666,451	78,790,697	1,401,884	13,746,770	96,605,802	
36501	CAPE FEAR CENTER FOR INQUIRY	4,489,376	36,591	1,081,225	19,238	286,640	1,423,694	
36502	WILMINGTON PREPARATORY ACADEMY	633,124	5,160	152,482	2,713	-	160,355	
36505	CAPE FEAR COMMUNITY COLLEGE	60,889,501	496,285	14,664,678	260,921	2,563,422	17,985,306	
36600	NORTHAMPTON COUNTY SCHOOLS	15,759,240	128,447	3,795,469	67,531	290,052	4,281,499	
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	-	-	
36700	ONSLOW COUNTY SCHOOLS	273,425,055	2,228,574	65,851,919	1,171,671	8,649,291	77,901,455	
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	884,487	7,209	213,021	3,790	204,583	428,603	
36705	COASTAL CAROLINA COMMUNITY COLLEGE	25,984,625	211,790	6,258,159	111,348	1,079,982	7,661,279	
36800	ORANGE COUNTY SCHOOLS	102,747,581	837,453	24,745,813	440,290	2,601,927	28,625,483	
36802	ORANGE CHARTER SCHOOL	9,040,645	73,687	2,177,356	38,741	782,622	3,072,406	
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	206,370,140	1,682,037	49,702,356	864,330	3,068,145	55,336,868	
36900	PAMLICO COUNTY SCHOOLS	19,913,014	162,303	4,795,867	85,331	2,379,217	7,422,718	
36901	ARAPAOHE CHARTER SCHOOL	7,108,427	57,938	1,712,000	30,461	532,697	2,333,096	
36905	PAMLICO COMMUNITY COLLEGE	5,746,349	46,836	1,383,955	24,624	-	1,455,415	
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	53,324,421	434,625	12,842,698	228,504	354,541	13,860,368	
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	6,062,111	49,410	1,460,004	25,977	914,071	2,449,462	
37005	COLLEGE OF THE ALBEMARLE	17,078,480	139,200	4,113,195	73,184	1,183,052	5,508,631	
37100	PENDER COUNTY SCHOOLS	118,120,932	962,755	28,448,343	506,167	10,640,243	40,557,508	
37200	PERQUIMANS COUNTY SCHOOLS	23,349,874	190,315	5,623,603	100,058	2,311,127	8,225,103	
37300	PERSON COUNTY SCHOOLS	54,811,962	446,749	13,200,958	234,878	1,927,227	15,809,812	
37301	ROXBORO COMMUNITY SCHOOL	5,600,850	45,650	1,348,913	24,001	63,588	1,482,152	
37305	PIEDMONT COMMUNITY COLLEGE	11,262,868	91,799	2,712,558	48,263	286,633	3,139,253	
37400	PITT COUNTY SCHOOLS	275,896,257	2,248,716	66,447,085	1,182,260	6,114,506	75,992,567	
37405	PITT COMMUNITY COLLEGE	53,389,055	435,152	12,858,264	228,781	910,918	14,433,115	
37500	POLK COUNTY SCHOOLS	30,562,628	249,103	7,360,729	130,966	1,773,379	9,514,177	
37600	RANDOLPH COUNTY SCHOOLS	170,083,863	1,386,283	40,963,139	728,837	2,989,003	46,067,262	
37601	UWHARRIE CHARTER ACADEMY	19,554,035	159,377	4,709,410	83,792	1,909,600	6,862,179	

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense
-	305,979	82,072	388,051	65,271	32,291	97,562
-	2,641,043	-	2,641,043	563,379	216,457	779,836
-	4,175,518	2,067,284	6,242,802	890,711	(571,167)	319,544
-	690,788	384,199	1,074,987	147,357	(355,497)	(208,140)
-	12,174,982	7,819,509	19,994,491	2,597,135	(1,768,327)	828,808
-	1,272,866	616,160	1,889,026	271,524	(282,744)	(11,220)
-	28,541,603	2,594,677	31,136,280	6,088,418	(84,496)	6,003,922
-	835,765	53,770	889,535	178,283	118,016	296,299
-	143,423	-	143,423	30,595	160,108	190,703
-	2,577,924	605,382	3,183,306	549,915	(86,198)	463,717
-	9,216,179	2,415,483	11,631,662	1,965,970	83,980	2,049,950
-	6,203,011	1,492,833	7,695,844	1,323,211	300,761	1,623,972
-	2,091,221	1,532,171	3,623,392	446,095	(803,352)	(357,257)
-	52,284,838	13,466,285	65,751,123	11,153,261	(2,453,772)	8,699,489
-	4,481,763	883,606	5,365,369	956,039	(60,198)	895,841
-	933,439	945,225	1,878,664	199,119	(390,158)	(191,039)
-	1,969,093	741,624	2,710,717	420,041	(269,464)	150,577
-	14,154,829	9,596,263	23,751,092	3,019,470	(3,549,882)	(530,412)
-	5,995,702	1,075,827	7,071,529	1,278,987	590,801	1,869,788
-	12,517,437	4,267,174	16,784,611	2,670,187	1,188,168	3,858,355
-	128,211	249,257	377,468	27,350	9,814	37,164
-	3,297,744	1,558,529	4,856,273	703,465	(946,468)	(243,003)
-	16,979,322	1,864,947	18,844,269	3,621,985	876,648	4,498,633
-	6,923,414	790,510	7,713,924	1,476,883	165,203	1,642,086
-	3,837,044	948,848	4,785,892	818,508	307,527	1,126,035
-	4,642,719	1,134,044	5,776,763	990,372	(405,876)	584,496
-	932,922	353,115	1,286,037	199,008	35,628	234,636
-	8,684,741	2,641,177	11,325,918	1,852,606	(1,501,695)	350,911
-	1,379,194	166,177	1,545,371	294,207	332,967	627,174
-	224,408,415	81,417,172	305,825,587	47,870,203	(29,916,341)	17,953,862
-	1,755,922	263,831	2,019,753	374,569	126,456	501,025
-	1,143,999	1,088,721	2,232,720	244,035	219,161	463,196
-	16,375,148	5,907,612	22,282,760	3,493,101	(4,423,977)	(930,876)
-	3,182,439	-	3,182,439	678,871	719,453	1,398,324
-	1,028,062	305,941	1,334,003	219,302	332,804	552,106
-	2,618,326	120,146	2,738,472	558,534	231,052	789,586
-	240,808	863,499	1,104,307	51,371	(476,165)	(424,794)
-	2,900,204	635,640	3,535,844	618,663	57,460	676,123
-	-	3,728,078	3,728,078	-	(1,550,309)	(1,550,309)
-	1,235,603	738,414	1,974,017	263,575	(425,125)	(161,550)
-	5,045,968	1,613,682	6,659,650	1,076,391	(1,484,989)	(408,598)
-	1,127,767	450,602	1,578,369	240,573	33,460	274,033
-	18,555,454	4,415,004	22,970,458	3,958,199	(1,784,823)	2,173,376
-	564,946	90,510	655,456	120,512	339,987	460,499
-	895,013	59,540	954,553	190,921	550,943	741,864
-	1,255,156	-	1,255,156	267,748	889,762	1,157,510
-	3,889,787	42,891	3,932,678	829,758	616,602	1,446,360
-	19,706,860	4,938,789	24,645,649	4,203,815	(2,685,779)	1,518,036
-	-	-	-	-	14,797	14,797
-	2,589,305	2,657,920	5,247,225	552,343	(1,500,092)	(947,749)
-	42,653,474	13,833,689	56,487,163	9,098,725	(1,824,413)	7,274,312
-	585,323	215,540	800,863	124,859	(31,370)	93,489
-	82,546	480,155	562,701	17,609	(199,438)	(181,829)
-	7,938,748	1,650,814	9,589,562	1,693,473	(301,034)	1,392,439
-	2,054,683	2,570,566	4,625,249	438,299	(1,354,569)	(916,270)
-	-	5,049,209	5,049,209	-	(2,822,689)	(2,822,689)
-	35,649,045	9,915,211	45,564,256	7,604,558	(2,603,441)	5,001,117
-	115,319	412,685	528,004	24,600	(30,918)	(6,318)
-	3,387,865	4,178,256	7,566,121	722,689	(1,314,912)	(592,223)
-	13,396,187	1,547,205	14,943,392	2,857,639	(1,319,328)	1,538,311
-	1,178,716	55,502	1,234,218	251,439	588,061	839,500
-	26,906,452	1,362,718	28,269,170	5,739,612	(187,287)	5,552,325
-	2,596,250	2,247,418	4,843,668	553,826	188,996	742,822
-	926,794	453,852	1,380,646	197,702	35,723	233,425
-	749,207	577,973	1,327,180	159,818	(119,958)	39,860
-	6,952,416	3,189,794	10,142,210	1,483,068	(2,173,011)	(689,943)
-	790,376	435,276	1,225,652	168,601	529,647	698,248
-	2,226,685	-	2,226,685	474,991	444,068	919,059
-	15,400,558	347,826	15,748,384	3,285,204	3,446,731	6,731,935
-	3,044,347	748,113	3,792,460	649,412	348,710	998,122
-	7,146,361	1,655,465	8,801,826	1,524,442	(866,062)	658,380
-	730,236	480,676	1,210,912	155,771	(174,054)	(18,283)
-	1,468,448	1,180,063	2,648,511	313,245	(411,252)	(88,007)
-	35,971,239	8,235,920	44,207,159	7,673,289	(236,397)	7,436,892
-	6,960,843	1,436,614	8,397,457	1,494,868	(1,471,559)	13,309
-	3,984,743	532,494	4,517,237	850,015	99,163	949,178
-	22,175,463	5,151,832	27,327,295	4,730,410	(3,900,843)	829,567
-	2,549,447	-	2,549,447	543,842	1,836,075	2,379,917

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
37605	RANDOLPH COMMUNITY COLLEGE	22,394,627	182,529	5,393,541	95,965	843,955	6,515,990
37610	ASHEBORO CITY SCHOOLS	53,592,206	436,808	12,907,191	229,651	289,742	13,863,392
37700	RICHMOND COUNTY SCHOOLS	77,641,562	632,824	18,699,258	332,707	3,495,523	23,160,312
37705	RICHMOND TECHNICAL COLLEGE	20,027,898	163,239	4,823,536	85,823	604,005	5,676,603
37800	ROBESON COUNTY SCHOOLS	215,271,347	1,754,587	51,846,130	922,473	8,206,295	62,729,485
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	2,398,228	19,547	577,591	10,277	146,335	753,750
37805	ROBESON COMMUNITY COLLEGE	19,020,051	155,025	4,580,805	81,504	1,211,848	6,029,182
37900	ROCKINGHAM COUNTY SCHOOLS	121,154,882	987,483	29,179,042	519,168	2,003,646	32,689,339
37901	BETHANY COMMUNITY MIDDLE SCHOOL	4,739,926	38,633	1,141,568	20,311	866,233	2,066,745
37905	ROCKINGHAM COMMUNITY COLLEGE	13,354,781	108,849	3,216,377	57,227	276,478	3,658,931
38000	ROWAN-SALISBURY SCHOOL SYSTEM	198,913,155	1,621,258	47,906,409	852,375	6,259,816	56,639,858
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	47,480,915	386,997	11,435,343	203,463	3,874,242	15,900,045
38100	RUTHERFORD COUNTY SCHOOLS	92,508,734	754,000	22,279,880	396,415	5,167,348	28,597,643
38105	ISOTHERMAL COMMUNITY COLLEGE	18,557,470	151,254	4,469,396	79,522	851,156	5,551,328
38200	SAMPSON COUNTY SCHOOLS	89,010,093	725,484	21,437,265	381,423	3,793,626	26,337,798
38205	SAMPSON COMMUNITY COLLEGE	12,927,372	105,366	3,113,439	55,396	418,075	3,692,276
38210	CLINTON CITY SCHOOLS	34,812,430	283,742	8,384,254	149,177	1,388,554	10,205,727
38300	SCOTLAND COUNTY SCHOOLS	67,433,313	549,621	16,240,695	288,963	2,645,054	19,724,333
38400	STANLY COUNTY SCHOOLS	88,777,679	723,590	21,381,290	380,427	3,461,674	25,946,981
38402	GRAY STONE DAY SCHOOL	6,656,553	54,255	1,603,170	28,524	154,172	1,840,121
38405	STANLY COMMUNITY COLLEGE	20,959,255	170,830	5,047,844	89,814	392,257	5,700,745
38500	STOKES COUNTY SCHOOLS	67,103,819	546,935	16,161,340	287,551	2,542,368	19,538,194
38600	SURRY COUNTY SCHOOLS	84,646,778	689,921	20,386,400	362,725	3,022,367	24,461,413
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	7,773	7,773
38602	MILLENNIUM CHARTER ACADEMY	6,768,002	55,163	1,630,011	29,002	56,613	1,770,789
38605	SURRY COMMUNITY COLLEGE	20,500,690	167,093	4,937,403	87,849	1,198,778	6,391,123
38610	MOUNT AIRY CITY SCHOOLS	22,631,413	184,459	5,450,568	96,979	2,010,916	7,742,922
38620	ELKIN CITY SCHOOLS	15,377,085	125,332	3,703,430	65,893	1,069,591	4,964,246
38700	SWAIN COUNTY SCHOOLS	27,206,092	221,746	6,552,338	116,583	1,561,197	8,451,864
38701	MOUNTAIN DISCOVERY CHARTER	2,327,301	18,969	560,509	9,973	315,974	905,425
38800	TRANSYLVANIA COUNTY SCHOOLS	45,382,740	369,896	10,930,017	194,472	1,502,156	12,996,541
38801	BREVARD ACADEMY CHARTER SCHOOL	4,129,771	33,660	994,618	17,697	201,848	1,247,823
38900	TYRRELL COUNTY SCHOOLS	9,193,647	74,934	2,214,206	39,396	227,583	2,556,119
39000	UNION COUNTY SCHOOLS	426,208,809	3,473,851	102,648,485	1,826,374	5,973,660	113,922,370
39100	VANCE COUNTY SCHOOLS	51,251,670	417,731	12,343,495	219,622	1,803,276	14,784,124
39101	VANCE CHARTER SCHOOL	9,286,025	75,687	2,236,454	39,792	715,624	3,067,557
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	21,918,512	178,649	5,278,873	93,924	1,810,951	7,362,397
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	2,007,836,741	16,365,042	483,569,070	8,603,908	36,347,152	544,885,172
39201	ENDEAVOR CHARTER SCHOOL	8,557,415	69,748	2,060,975	36,670	1,460,061	3,627,454
39204	SOUTHERN WAKE ACADEMY	5,327,348	43,421	1,283,043	22,829	343,284	1,692,577
39205	WAKE TECHNICAL COLLEGE	173,371,077	1,413,076	41,754,834	742,923	8,443,101	52,353,934
39208	EAST WAKE FIRST ACADEMY	12,167,800	99,175	2,930,503	52,141	378,664	3,460,483
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	19,588	19,588
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	220,466	220,466
39300	WARREN COUNTY SCHOOLS	21,807,869	177,747	5,252,225	93,450	1,876,166	7,399,588
39301	HALIWA-SAPONI TRIBAL CHARTER	1,326,130	10,809	319,386	5,683	187,585	523,463
39400	WASHINGTON COUNTY SCHOOLS	12,610,977	102,787	3,037,238	54,040	555,504	3,749,569
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	13,561,952	110,538	3,266,272	58,115	896,584	4,331,509
39500	WATAUGA COUNTY SCHOOLS	66,496,807	541,988	16,015,146	284,950	4,378,208	21,220,292
39501	TWO RIVERS COMMUNITY SCHOOL	1,502,486	12,246	361,860	6,438	41,277	421,821
39600	WAYNE COUNTY SCHOOLS	171,346,672	1,396,575	41,287,275	734,248	2,421,619	45,818,717
39605	WAYNE COMMUNITY COLLEGE	24,610,507	200,590	5,927,215	105,460	324,306	6,557,571
39700	WILKES COUNTY SCHOOLS	104,339,649	850,429	25,129,248	447,112	3,618,936	30,045,725
39703	PINNAACLE CLASSICAL ACADEMY	8,274,971	67,446	1,982,951	35,460	570,401	2,666,258
39705	WILKES COMMUNITY COLLEGE	28,277,737	230,480	6,810,434	121,175	1,452,390	8,614,479
39800	WILSON COUNTY SCHOOLS	107,106,795	872,983	25,795,689	458,970	824,016	27,951,658
39805	WILSON COMMUNITY COLLEGE	14,303,964	116,586	3,444,979	61,295	898,421	4,521,281
39900	YADKIN COUNTY SCHOOLS	64,006,371	521,689	15,415,348	274,278	4,502,282	20,713,597
40000	CONSOLIDATED JUDICIAL RETIREMENT SYSTEM	125,281,187	1,021,115	30,172,825	536,850	20,316,766	52,047,556
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	897,002,800	7,311,097	216,034,901	3,843,803	49,593,763	276,783,564
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	1,562,256	12,733	376,255	6,895	643,482	1,039,165
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	27,145,614	221,253	6,537,772	116,323	2,066,006	8,941,354
60000	LEGISLATIVE RETIREMENT SYSTEM	3,535,966	28,820	851,605	15,152	194,788	1,090,365
90901	BLADEN COUNTY	26,845,763	218,809	6,465,556	115,038	136,390	6,935,793
91041	TOWN OF SUNSET BEACH	6,764,403	55,134	1,629,145	28,987	774,613	2,487,879
91111	TOWN OF BILTMORE FOREST	3,685,169	30,036	887,539	15,792	767,603	1,700,970
91151	TOWN OF BLACK MOUNTAIN	9,412,450	76,717	2,266,902	40,334	842,014	3,225,967
98101	RUTHERFORD COUNTY	36,071,974	294,008	8,687,604	154,574	946,479	10,082,665
98103	FOOTHILLS HEALTH DISTRICT	5,884,134	47,959	1,417,140	25,214	142,783	1,633,096
98111	TOWN OF FOREST CITY	14,673,041	119,594	3,533,867	62,876	1,025,447	4,741,784
98131	TOWN OF LAKE LURE	3,656,347	29,801	880,598	15,668	560,395	1,576,462
99401	WASHINGTON COUNTY	9,196,089	74,953	2,214,794	39,407	361,904	2,691,058
99521	TOWN OF BLOWING ROCK	8,552,745	69,710	2,059,850	36,650	1,028,826	3,195,036
99831	TOWN OF BLACK CREEK	519,512	4,234	125,120	2,226	99,181	230,761
<b>Total for All Employers</b>		<b>\$ 34,012,589,486</b>	<b>\$ 277,222,469</b>	<b>\$ 8,191,620,343</b>	<b>\$ 145,749,493</b>	<b>\$ 1,974,884,408</b>	<b>\$ 10,589,476,713</b>

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

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense
					Proportional Share of OPEB Expense	Total Employer OPEB Expense	
-	2,919,802	403,467	3,323,269	622,844	(113,164)	509,680	
-	6,987,329	1,583,569	8,570,898	1,490,517	(925,198)	565,319	
-	10,122,874	2,117,018	12,239,892	2,159,386	(406,809)	1,752,577	
-	2,611,229	1,947,248	4,558,477	557,020	(739,030)	(182,010)	
-	28,066,988	19,423,410	47,490,398	5,987,175	(6,088,915)	(101,740)	
-	312,680	67,378	380,058	66,700	45,978	112,678	
-	2,479,826	-	2,479,826	528,992	131,469	660,461	
-	15,796,123	1,178,511	16,974,634	3,369,587	(1,266,606)	2,102,981	
-	617,990	-	617,990	131,828	436,264	568,092	
-	1,741,191	288,797	2,029,988	371,426	(109,568)	261,858	
-	25,934,214	11,805,880	37,740,094	5,532,217	(4,417,309)	1,114,908	
-	6,190,542	6,048,623	6,190,542	1,320,550	1,524,781	2,845,331	
-	12,061,250	-	18,109,873	2,572,872	(923,004)	1,649,868	
-	2,419,515	268,387	2,687,902	516,124	5,918	522,042	
-	11,605,099	2,335,099	13,940,198	2,475,568	(419,044)	2,056,524	
-	1,685,465	350,464	2,035,929	359,539	45,183	404,722	
-	4,538,830	813,164	5,351,994	968,211	(109,775)	858,436	
-	8,791,927	3,011,586	11,803,513	1,875,470	(977,415)	898,055	
-	11,574,797	2,267,212	13,842,009	2,469,105	(369,663)	2,099,442	
-	867,879	189,819	1,057,698	185,134	38,705	223,839	
-	2,732,659	614,714	3,347,373	582,925	(640,466)	(57,541)	
-	8,748,968	1,874,005	10,622,973	1,866,306	(470,238)	1,396,068	
-	11,036,212	2,582,567	13,618,779	2,354,215	(982,951)	1,371,264	
-	-	541,994	541,994	-	(254,946)	(254,946)	
-	882,409	633,494	1,515,903	188,233	(187,581)	652	
-	2,672,871	1,490,718	4,163,589	570,169	(597,608)	(27,439)	
-	2,950,674	124,374	3,075,048	629,430	783,667	1,413,097	
-	2,004,858	159,496	2,164,354	427,673	211,343	639,016	
-	3,547,119	1,165,160	4,712,279	756,662	(32,258)	724,404	
-	303,433	-	303,433	64,727	127,061	191,788	
-	5,916,983	1,395,215	7,312,198	1,262,197	(182,292)	1,079,905	
-	538,438	300,076	838,514	114,860	(19,550)	95,310	
-	1,198,664	642,603	1,841,267	256,695	(133,191)	122,504	
-	55,568,927	28,130,674	83,699,601	11,853,814	(8,753,735)	3,100,079	
-	6,682,171	3,282,571	9,964,742	1,425,422	(2,839,832)	(1,414,410)	
-	1,210,708	-	1,210,708	258,265	478,191	736,456	
-	2,857,726	967,519	3,825,245	609,603	(995,893)	(386,290)	
-	261,780,915	32,825,884	294,606,799	55,842,404	(7,637,488)	48,204,916	
-	1,115,712	30,729	1,146,441	237,999	410,344	648,343	
-	694,577	2,609,457	3,304,034	148,166	(248,553)	(100,387)	
-	22,604,049	1,386,306	23,990,355	4,821,836	2,814,848	7,636,684	
-	1,586,433	526,562	2,112,995	338,415	(80,068)	258,347	
-	-	2,496,006	2,496,006	-	(1,312,887)	(1,312,887)	
-	-	1,191,629	1,191,629	-	39,486	39,486	
-	2,843,301	1,299,753	4,143,054	606,526	(443,709)	162,817	
-	172,900	19,076	191,976	36,884	13,186	50,070	
-	1,644,214	1,395,533	3,039,747	350,742	(1,102,598)	(751,856)	
-	1,768,202	1,463,442	3,231,644	377,188	271,762	648,950	
-	8,669,826	2,764,884	11,434,710	1,849,424	1,188,205	3,037,629	
-	195,893	153,069	348,962	41,788	(75,007)	(33,219)	
-	22,340,107	10,828,076	33,168,183	4,765,532	(4,412,967)	352,565	
-	3,208,708	2,192,555	5,401,263	684,471	(778,751)	(94,280)	
-	13,603,760	3,554,282	17,158,042	2,901,917	(1,319,805)	1,582,112	
-	1,078,887	223,118	1,302,005	230,146	252,269	482,415	
-	3,686,840	77,978	3,764,818	786,468	428,156	1,214,624	
-	13,964,539	5,924,387	19,888,926	2,978,877	(4,102,241)	(1,123,364)	
-	1,864,945	335,516	2,200,461	397,826	113,475	511,301	
-	8,345,124	1,315,929	9,661,053	1,780,161	89,173	1,869,334	
-	16,334,109	-	16,334,109	3,484,346	10,988,007	14,472,353	
-	116,950,851	19,032,022	135,982,873	24,947,643	12,992,690	37,940,333	
-	203,686	150,624	354,310	43,448	214,348	257,796	
-	3,539,234	-	3,539,234	754,980	1,157,678	1,912,658	
-	461,018	641,218	1,102,236	98,344	73,705	172,049	
-	3,500,139	917,862	4,418,001	746,641	135,832	882,473	
-	881,940	114,838	996,778	188,133	279,395	467,528	
-	480,471	140,502	620,973	102,494	174,938	277,432	
-	1,227,191	-	1,227,191	261,781	372,555	634,336	
-	4,703,049	944,416	5,647,465	1,003,241	623,276	1,626,517	
-	767,171	562,253	1,329,424	163,652	(7,701)	155,951	
-	1,913,065	75,426	1,988,491	408,089	373,720	781,809	
-	476,713	189,548	666,261	101,692	198,414	300,106	
-	1,198,982	1,113,864	2,312,846	255,765	(125,022)	130,743	
-	1,115,103	-	1,115,103	237,870	511,182	749,052	
-	67,734	151,278	219,012	14,448	(16,325)	(1,877)	
\$	\$ 4,434,547,222	\$ 1,974,884,458	\$ 6,409,431,680	\$ 945,965,742	\$ (42)	\$ 945,965,700	



# **Disability Income Plan of North Carolina**



**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2024**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 224,505,072	0.11534%
10400	DEPARTMENT OF JUSTICE	577,469,369	0.29667%
10500	OFFICE OF STATE AUDITOR	133,405,306	0.06854%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	903,985,612	0.46442%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,837,577,024	1.97154%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	32,866,399	0.01688%
10900	DEPARTMENT OF ADMINISTRATION	314,331,324	0.16149%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	109,742,864	0.05638%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	980,901,835	0.50393%
10940	OFFICE OF STATE CONTROLLER	137,776,626	0.07078%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	222,052,251	0.11408%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	49,108,403	0.02523%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	903,402,274	0.46412%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	98,473,672	0.05059%
11600	WILDLIFE RESOURCES COMMISSION	423,429,260	0.21753%
11900	STATE BOARD OF ELECTIONS	54,527,054	0.02801%
12100	OFFICE OF GOVERNOR	57,320,899	0.02945%
12150	OFFICE OF LIEUTENANT GOVERNOR	9,259,766	0.00476%
12160	GENERAL ASSEMBLY	346,764,735	0.17815%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	7,568,714,800	3.88839%
12510	DEPARTMENT OF COMMERCE	703,275,420	0.36130%
12600	DEPARTMENT OF INSURANCE	336,858,577	0.17306%
12700	DEPARTMENT OF LABOR	177,349,471	0.09111%
13500	DEPARTMENT OF REVENUE	733,871,462	0.37702%
13700	DEPARTMENT OF SECRETARY OF STATE	86,516,512	0.04445%
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	280,299,781	0.14400%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	28,985,696	0.01489%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	880,527,073	0.45237%
18600	STATE BOARD OF BARBER EXAMINERS	2,422,644	0.00124%
18640	NORTH CAROLINA BOARD OF OPTICIANS	320,097	0.00016%
18740	NC AUCTIONEERS LICENSING BOARD	821,049	0.00042%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	4,035,883	0.00207%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	169,309,522	0.08698%
19100	DEPARTMENT OF PUBLIC SAFETY	3,522,788,379	1.80991%
19120	DEPARTMENT OF ADULT CORRECTION	8,600,552,989	4.41850%
20100	APPALACHIAN STATE UNIVERSITY	2,308,713,208	1.18609%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	312,576,112	0.16058%
20300	EAST CAROLINA UNIVERSITY	4,667,557,801	2.39794%
20400	ELIZABETH CITY STATE UNIVERSITY	248,609,234	0.12772%
20600	FAYETTEVILLE STATE UNIVERSITY	578,391,598	0.29715%
20700	NORTH CAROLINA A&T UNIVERSITY	1,208,475,328	0.62085%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	791,417,948	0.40659%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	1,781,973,535	0.91548%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	591,591,747	0.30393%
21300	NC STATE UNIVERSITY	7,943,637,700	4.08101%
21520	UNC-CHAPEL HILL CB1260	15,360,647,233	7.89146%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	415,820,641	0.21363%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	11,252,425	0.00578%
21550	UNC HEALTH CARE SYSTEM	8,795,082,813	4.51843%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	45,947,726	0.02361%
21800	WESTERN CAROLINA UNIVERSITY	1,169,475,233	0.60081%
21900	WINSTON-SALEM STATE UNIVERSITY	475,112,083	0.24409%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	632,106,292	0.32474%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	484,745,119	0.24904%

**Disability Income Plan of North Carolina  
Schedule of Employer Allocations  
As of and For the Year Ended June 30, 2024**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	3,166,613,376	1.62683%
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	1,829,304,529	0.93980%
30000	YANCEY COUNTY SCHOOLS	139,227,101	0.07153%
30100	ALAMANCE COUNTY SCHOOLS	1,372,021,330	0.70487%
30102	CLOVER GARDEN CHARTER SCHOOL	44,466,713	0.02284%
30103	RIVER MILL ACADEMY CHARTER	40,127,932	0.02062%
30104	THE HAWBRIDGE SCHOOL	32,994,616	0.01695%
30105	ALAMANCE COMMUNITY COLLEGE	137,989,979	0.07089%
30200	ALEXANDER COUNTY SCHOOLS	315,262,103	0.16196%
30300	ALLEGHANY COUNTY SCHOOLS	105,309,960	0.05410%
30400	ANSON COUNTY SCHOOLS	218,648,308	0.11233%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	127,986,291	0.06575%
30500	ASHE COUNTY SCHOOLS	200,411,023	0.10296%
30600	AVERY COUNTY SCHOOLS	157,610,450	0.08097%
30700	BEAUFORT COUNTY SCHOOLS	386,815,663	0.19872%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	90,074,098	0.04628%
30800	BERTIE COUNTY SCHOOLS	121,127,000	0.06223%
30900	BLADEN COUNTY SCHOOLS	273,369,000	0.14044%
30905	BLADEN COMMUNITY COLLEGE	52,413,394	0.02693%
31000	BRUNSWICK COUNTY SCHOOLS	855,472,488	0.43950%
31005	BRUNSWICK COMMUNITY COLLEGE	82,920,555	0.04260%
31100	BUNCOMBE COUNTY SCHOOLS	1,597,214,017	0.82056%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	9,801,229	0.00504%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	29,894,805	0.01536%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	261,696,224	0.13445%
31110	ASHEVILLE CITY SCHOOLS	379,344,986	0.19489%
31200	BURKE COUNTY SCHOOLS	704,533,135	0.36195%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	72,159,193	0.03707%
31300	CABARRUS COUNTY SCHOOLS	2,123,295,945	1.09083%
31301	CAROLINA INTERNATIONAL SCHOOL	39,761,513	0.02043%
31320	KANNAPOLIS CITY SCHOOLS	353,984,005	0.18186%
31400	CALDWELL COUNTY SCHOOLS	673,285,863	0.34590%
31405	CALDWELL COMMUNITY COLLEGE	163,733,329	0.08412%
31500	CAMDEN COUNTY SCHOOLS	128,083,080	0.06580%
31600	CARTERET COUNTY SCHOOLS	530,222,020	0.27240%
31605	CARTERET COMMUNITY COLLEGE	87,268,825	0.04483%
31700	CASWELL COUNTY SCHOOLS	136,145,813	0.06994%
31800	CATAWBA COUNTY SCHOOLS	943,667,266	0.48480%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	186,701,816	0.09592%
31810	HICKORY CITY SCHOOLS	225,472,668	0.11584%
31820	NEWTON-CONOVER CITY SCHOOLS	181,293,267	0.09314%
31900	CHATHAM COUNTY SCHOOLS	618,034,747	0.31751%
32000	CHEROKEE COUNTY SCHOOLS	220,598,043	0.11333%
32005	TRI-COUNTY COMMUNITY COLLEGE	60,783,197	0.03123%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	124,649,072	0.06404%
32200	CLAY COUNTY SCHOOLS	102,351,541	0.05258%
32300	CLEVELAND COUNTY SCHOOLS	914,252,019	0.46969%
32305	CLEVELAND COMMUNITY COLLEGE	119,644,416	0.06147%
32400	COLUMBUS COUNTY SCHOOLS	343,240,768	0.17634%
32405	SOUTHEASTERN COMMUNITY COLLEGE	85,383,087	0.04387%
32410	WHITEVILLE CITY SCHOOLS	145,783,214	0.07490%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	805,565,447	0.41386%
32505	CRAVEN COMMUNITY COLLEGE	131,877,510	0.06775%
32600	CUMBERLAND COUNTY SCHOOLS	2,801,844,216	1.43944%

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	489,511,651	0.25148%
32700	CURRITUCK COUNTY SCHOOLS	315,475,202	0.16207%
32800	DARE COUNTY SCHOOLS	406,937,664	0.20906%
32900	DAVIDSON COUNTY SCHOOLS	1,026,134,609	0.52717%
32904	DISCOVERY CHARTER	20,375,206	0.01047%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	147,341,024	0.07570%
32910	LEXINGTON CITY SCHOOLS	189,502,783	0.09736%
32915	ALAMANCE COMMUNITY SCHOOLS	26,684,505	0.01371%
32920	THOMASVILLE CITY SCHOOLS	137,894,553	0.07084%
33000	DAVIE COUNTY SCHOOLS	389,791,698	0.20025%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	4,896,620	0.00252%
33027	CORNERSTONE ACADEMY	65,011,593	0.03340%
33100	DUPLIN COUNTY SCHOOLS	549,613,072	0.28236%
33105	JAMES SPRUNT TECHNICAL COLLEGE	66,031,039	0.03392%
33200	DURHAM PUBLIC SCHOOLS	2,669,638,222	1.37151%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	48,894,694	0.02512%
33203	HEALTHY START ACADEMY	56,181,525	0.02886%
33204	VOYAGER ACADEMY	82,952,776	0.04262%
33205	DURHAM TECHNICAL INSTITUTE	232,795,305	0.11960%
33206	BEAR GRASS CHARTER SCHOOL	22,281,585	0.01145%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	88,838,885	0.04564%
33300	EDGECOMBE COUNTY SCHOOLS	377,968,061	0.19418%
33305	EDGECOMBE TECHNICAL COLLEGE	78,369,654	0.04026%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	3,652,114,984	1.87626%
33402	ARTS BASED ELEMENTARY CHARTER	33,798,783	0.01736%
33405	FORSYTH TECHNICAL INSTITUTE	348,314,231	0.17894%
33500	FRANKLIN COUNTY SCHOOLS	504,785,501	0.25933%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	21,224,604	0.01090%
33600	GASTON COUNTY SCHOOLS	1,733,105,207	0.89038%
33605	GASTON COLLEGE	224,163,906	0.11516%
33700	GATES COUNTY SCHOOLS	115,998,345	0.05959%
33800	GRAHAM COUNTY SCHOOLS	94,221,410	0.04841%
33900	GRANVILLE COUNTY SCHOOLS	407,739,020	0.20947%
34000	GREENE COUNTY SCHOOLS	226,860,161	0.11655%
34100	GUILFORD COUNTY SCHOOLS	4,775,098,622	2.45319%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	359,539,015	0.18471%
34200	HALIFAX COUNTY SCHOOLS	123,494,521	0.06344%
34205	HALIFAX COMMUNITY COLLEGE	48,084,641	0.02470%
34220	ROANOKE RAPIDS CITY SCHOOLS	180,852,970	0.09291%
34230	WELDON CITY SCHOOLS	63,281,203	0.03251%
34300	HARNETT COUNTY SCHOOLS	1,122,734,977	0.57680%
34400	HAYWOOD COUNTY SCHOOLS	431,169,901	0.22151%
34405	HAYWOOD TECHNICAL COLLEGE	75,247,061	0.03866%
34500	HENDERSON COUNTY SCHOOLS	854,170,230	0.43883%
34501	MOUNTAIN COMMUNITY SCHOOL	12,496,268	0.00642%
34505	BLUE RIDGE COMMUNITY COLLEGE	133,139,431	0.06840%
34600	HERTFORD COUNTY SCHOOLS	179,565,942	0.09225%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	34,664,989	0.01781%
34700	HOKE COUNTY SCHOOLS	562,318,232	0.28889%
34800	HYDE COUNTY SCHOOLS	52,563,418	0.02700%
34900	IREDELL-STATESVILLE SCHOOLS	1,253,828,085	0.64415%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	37,458,419	0.01924%
34903	SUCCESS INSTITUTE	5,222,755	0.00268%
34905	MITCHELL COMMUNITY COLLEGE	103,183,846	0.05301%

**Disability Income Plan of North Carolina  
Schedule of Employer Allocations  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
34910	MOORESVILLE CITY SCHOOLS	390,804,341	0.20077%
35000	JACKSON COUNTY SCHOOLS	267,319,336	0.13733%
35005	SOUTHWESTERN COMMUNITY COLLEGE	95,633,686	0.04913%
35100	JOHNSTON COUNTY SCHOOLS	2,255,027,835	1.15851%
35105	JOHNSTON TECHNICAL COLLEGE	197,893,307	0.10167%
35106	NEUSE CHARTER SCHOOL	40,420,992	0.02077%
35200	JONES COUNTY SCHOOLS	83,338,853	0.04281%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	625,505,125	0.32135%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	240,895,757	0.12376%
35400	LENOIR COUNTY SCHOOLS	532,939,782	0.27380%
35401	CHILDRENS VILLAGE ACADEMY	4,051,890	0.00208%
35405	LENOIR COUNTY COMMUNITY COLLEGE	139,277,872	0.07155%
35500	LINCOLN COUNTY SCHOOLS	694,452,913	0.35677%
35600	MACON COUNTY SCHOOLS	308,961,286	0.15873%
35700	MADISON COUNTY SCHOOLS	159,687,997	0.08204%
35800	MARTIN COUNTY SCHOOLS	190,702,600	0.09797%
35805	MARTIN COMMUNITY COLLEGE	38,504,411	0.01978%
35900	MCDOWELL COUNTY SCHOOLS	367,757,547	0.18893%
35905	MCDOWELL TECHNICAL COLLEGE	57,686,981	0.02964%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	10,057,727,472	5.16711%
36003	COMMUNITY SCHOOL OF DAVIDSON	72,124,716	0.03705%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	59,902,600	0.03077%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	733,290,264	0.37672%
36006	LAKE NORMAN CHARTER SCHOOL	116,905,852	0.06006%
36007	SOCRATES ACADEMY	51,296,700	0.02635%
36008	PINE LAKE PREP CHARTER	103,382,198	0.05311%
36009	CHARLOTTE SECONDARY CHARTER	11,348,185	0.00583%
36100	MITCHELL COUNTY SCHOOLS	120,093,118	0.06170%
36105	MAYLAND TECHNICAL COLLEGE	49,845,227	0.02561%
36200	MONTGOMERY COUNTY SCHOOLS	225,971,263	0.11609%
36205	MONTGOMERY COMMUNITY COLLEGE	52,600,765	0.02702%
36300	MOORE COUNTY SCHOOLS	825,793,780	0.42425%
36301	ACADEMY OF MOORE COUNTY	21,578,329	0.01109%
36302	STARS CHARTER SCHOOL	38,370,725	0.01971%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	51,526,032	0.02647%
36305	SANDHILLS COMMUNITY COLLEGE	175,490,027	0.09016%
36400	NASH-ROCKY MOUNT SCHOOLS	820,865,465	0.42172%
36401	ASPIRE TRADE HIGH SCHOOL	7,983,534	0.00410%
36405	NASH COMMUNITY COLLEGE	110,121,213	0.05657%
36500	NEW HANOVER COUNTY SCHOOLS	1,884,478,932	0.96814%
36501	CAPE FEAR CENTER FOR INQUIRY	25,689,151	0.01320%
36502	WILMINGTON PREPARATORY ACADEMY	3,483,298	0.00179%
36505	CAPE FEAR COMMUNITY COLLEGE	360,464,837	0.18519%
36600	NORTHAMPTON COUNTY SCHOOLS	83,981,224	0.04314%
36700	ONslow COUNTY SCHOOLS	1,767,830,237	0.90821%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	6,299,665	0.00324%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	153,145,104	0.07868%
36800	ORANGE COUNTY SCHOOLS	587,351,909	0.30175%
36802	ORANGE CHARTER SCHOOL	45,882,236	0.02357%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	1,138,860,598	0.58508%
36900	PAMLICO COUNTY SCHOOLS	109,362,588	0.05618%
36901	ARAPAHOE CHARTER SCHOOL	36,467,885	0.01874%
36905	PAMLICO COMMUNITY COLLEGE	29,649,312	0.01523%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	320,269,868	0.16454%

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
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**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	37,286,761	0.01916%
37005	COLLEGE OF THE ALBEMARLE	101,416,040	0.05210%
37100	PENDER COUNTY SCHOOLS	692,249,694	0.35564%
37200	PERQUIMANS COUNTY SCHOOLS	121,630,842	0.06249%
37300	PERSON COUNTY SCHOOLS	307,782,883	0.15812%
37301	ROXBORO COMMUNITY SCHOOL	32,975,831	0.01694%
37305	PIEDMONT COMMUNITY COLLEGE	71,057,263	0.03651%
37400	PITT COUNTY SCHOOLS	1,561,167,586	0.80204%
37405	PITT COMMUNITY COLLEGE	272,455,149	0.13997%
37500	POLK COUNTY SCHOOLS	169,331,918	0.08699%
37600	RANDOLPH COUNTY SCHOOLS	946,618,849	0.48632%
37601	UWHARRIE CHARTER ACADEMY	101,372,911	0.05208%
37605	RANDOLPH COMMUNITY COLLEGE	111,505,245	0.05729%
37610	ASHEBORO CITY SCHOOLS	285,426,150	0.14664%
37700	RICHMOND COUNTY SCHOOLS	433,168,455	0.22254%
37705	RICHMOND TECHNICAL COLLEGE	120,035,718	0.06167%
37800	ROBESON COUNTY SCHOOLS	1,319,951,174	0.67812%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	11,244,029	0.00578%
37805	ROBESON COMMUNITY COLLEGE	104,437,504	0.05365%
37900	ROCKINGHAM COUNTY SCHOOLS	695,208,440	0.35716%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	29,297,529	0.01505%
37905	ROCKINGHAM COMMUNITY COLLEGE	73,538,180	0.03778%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	1,104,110,309	0.56723%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	247,427,393	0.12711%
38100	RUTHERFORD COUNTY SCHOOLS	506,212,464	0.26006%
38105	ISOTHERMAL COMMUNITY COLLEGE	91,884,796	0.04721%
38200	SAMPSON COUNTY SCHOOLS	477,779,761	0.24546%
38205	SAMPSON COMMUNITY COLLEGE	73,983,647	0.03801%
38210	CLINTON CITY SCHOOLS	185,935,517	0.09552%
38300	SCOTLAND COUNTY SCHOOLS	376,455,721	0.19340%
38400	STANLY COUNTY SCHOOLS	487,951,655	0.25068%
38402	GRAY STONE DAY SCHOOL	35,033,166	0.01800%
38405	STANLY COMMUNITY COLLEGE	114,105,045	0.05862%
38500	STOKES COUNTY SCHOOLS	361,619,672	0.18578%
38600	SURRY COUNTY SCHOOLS	449,879,363	0.23112%
38602	MILLENNIUM CHARTER ACADEMY	33,605,677	0.01726%
38605	SURRY COMMUNITY COLLEGE	125,748,394	0.06460%
38610	MOUNT AIRY CITY SCHOOLS	119,499,775	0.06139%
38620	ELKIN CITY SCHOOLS	79,976,928	0.04109%
38700	SWAIN COUNTY SCHOOLS	145,944,047	0.07498%
38701	MOUNTAIN DISCOVERY CHARTER	13,680,940	0.00703%
38800	TRANSYLVANIA COUNTY SCHOOLS	256,432,084	0.13174%
38801	BREVARD ACADEMY CHARTER SCHOOL	26,904,834	0.01382%
38900	TYRRELL COUNTY SCHOOLS	50,050,181	0.02571%
39000	UNION COUNTY SCHOOLS	2,465,506,364	1.26664%
39100	VANCE COUNTY SCHOOLS	311,900,779	0.16024%
39101	VANCE CHARTER SCHOOL	45,811,479	0.02354%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	123,780,542	0.06359%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	11,390,738,000	5.85194%
39201	ENDEAVOR CHARTER SCHOOL	48,192,000	0.02476%
39204	SOUTHERN WAKE ACADEMY	38,125,765	0.01959%
39205	WAKE TECHNICAL COLLEGE	993,142,244	0.51022%
39208	EAST WAKE FIRST ACADEMY	72,162,490	0.03707%
39300	WARREN COUNTY SCHOOLS	131,297,685	0.06745%

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2024**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
39301	HALIWA-SAPONI TRIBAL CHARTER	9,968,103	0.00512%
39400	WASHINGTON COUNTY SCHOOLS	75,763,180	0.03892%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	102,910,109	0.05287%
39500	WATAUGA COUNTY SCHOOLS	371,452,028	0.19083%
39501	TWO RIVERS COMMUNITY SCHOOL	8,655,652	0.00445%
39600	WAYNE COUNTY SCHOOLS	949,196,089	0.48765%
39605	WAYNE COMMUNITY COLLEGE	135,126,744	0.06942%
39700	WILKES COUNTY SCHOOLS	555,881,215	0.28558%
39703	PINNACLE CLASSICAL ACADEMY	45,726,510	0.02349%
39705	WILKES COMMUNITY COLLEGE	147,875,574	0.07597%
39800	WILSON COUNTY SCHOOLS	606,986,126	0.31184%
39805	WILSON COMMUNITY COLLEGE	75,593,704	0.03884%
39900	YADKIN COUNTY SCHOOLS	338,316,984	0.17381%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	4,848,165,168	2.49072%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	8,125,934	0.00417%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	182,820,015	0.09392%
<b>Total</b>		<b>\$ 194,648,874,488</b>	<b>100.00000%</b>

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



**Disability Income Plan of North Carolina  
Schedule of OPEB Amounts by Employer  
As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources							
Employer Number	Employer	Net OPEB Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions And Proportional Share of Contributions	Total Deferred Outflows of Resources		
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ (37,977)	\$ 15,310	\$ 29,814	\$ 566	\$ 1,191	\$ 46,881		
10400	DEPARTMENT OF JUSTICE	(97,682)	39,380	76,686	1,457	984	118,507		
10500	OFFICE OF STATE AUDITOR	(22,567)	9,098	17,717	337	1,482	28,634		
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	(152,915)	61,647	120,048	2,280	6,673	190,648		
10800	ADMINISTRATIVE OFFICE OF THE COURTS	(649,149)	261,702	509,623	9,680	75,712	856,717		
10850	OFFICE OF ADMINISTRATIVE HEARINGS	(5,558)	2,241	4,363	83	3,020	9,707		
10900	DEPARTMENT OF ADMINISTRATION	(53,172)	21,436	41,744	793	13,178	77,151		
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	(18,564)	7,484	14,574	277	-	22,335		
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	(165,924)	66,892	130,261	2,474	32,296	231,923		
10940	OFFICE OF STATE CONTROLLER	(23,305)	9,395	18,296	348	5,462	33,501		
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	(37,562)	15,143	29,489	560	1,678	46,870		
11000	STATE BUREAU OF INVESTIGATION	-	-	-	-	5,492	5,492		
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	(8,307)	3,349	6,522	124	1,548	11,543		
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	(152,816)	61,607	119,970	2,279	27,975	211,831		
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	(16,657)	6,715	13,077	248	3,433	23,473		
11600	WILDLIFE RESOURCES COMMISSION	(71,624)	28,875	56,229	1,068	-	86,172		
11900	STATE BOARD OF ELECTIONS	(9,223)	3,718	7,240	138	877	11,973		
12100	OFFICE OF GOVERNOR	(9,697)	3,909	7,613	145	242	11,909		
12150	OFFICE OF LIEUTENANT GOVERNOR	(1,567)	632	1,230	23	301	2,186		
12160	GENERAL ASSEMBLY	(58,658)	23,648	46,050	875	7,425	77,998		
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	(1,280,291)	516,145	1,005,110	19,092	379,073	1,919,420		
12510	DEPARTMENT OF COMMERCE	(118,962)	47,959	93,392	1,774	56,371	199,496		
12600	DEPARTMENT OF INSURANCE	(56,982)	22,972	44,734	850	18,964	87,520		
12700	DEPARTMENT OF LABOR	(29,999)	12,094	23,551	447	14,770	50,862		
13500	DEPARTMENT OF REVENUE	(124,138)	50,046	97,456	1,851	25,683	175,036		
13700	DEPARTMENT OF SECRETARY OF STATE	(14,636)	5,900	11,490	218	5,116	22,724		
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	(47,413)	19,115	37,223	707	12,923	69,968		
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	(4,903)	1,976	3,849	73	12,747	18,645		
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	(148,947)	60,048	116,933	2,221	31,144	210,346		
18600	STATE BOARD OF BARBER EXAMINERS	(408)	165	321	6	212	704		
18640	NORTH CAROLINA BOARD OF OPTICIANS	(53)	21	41	1	23	86		
18740	NC AUCTIONEERS LICENSING BOARD	(138)	56	109	2	228	395		
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	(682)	275	535	10	3	823		
19005	COMMUNITY COLLEGE SYSTEM OFFICE	(28,639)	11,546	22,483	427	7,497	41,953		
19100	DEPARTMENT OF PUBLIC SAFETY	(595,931)	240,247	467,844	8,887	712,906	1,429,884		
19120	DEPARTMENT OF ADULT CORRECTION	(1,454,835)	586,512	1,142,138	21,695	9,923	1,760,268		
20100	APPALACHIAN STATE UNIVERSITY	(390,532)	157,442	306,592	5,824	12,775	482,633		
20200	NORTH CAROLINA SCHOOL OF THE ARTS	(52,873)	21,315	41,508	788	5,337	68,948		
20300	EAST CAROLINA UNIVERSITY	(789,546)	318,303	619,844	11,774	107,791	1,057,712		
20400	ELIZABETH CITY STATE UNIVERSITY	(42,053)	16,954	33,014	627	2,227	52,822		
20600	FAYETTEVILLE STATE UNIVERSITY	(97,840)	39,444	76,810	1,459	27,967	145,680		
20700	NORTH CAROLINA A&T UNIVERSITY	(204,421)	82,412	160,484	3,048	27,841	273,785		
20800	NORTH CAROLINA CENTRAL UNIVERSITY	(133,874)	53,971	105,099	1,996	40,196	201,262		
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	(301,431)	121,521	236,642	4,495	26,246	388,904		
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	(100,072)	40,344	78,563	1,492	9,476	129,875		
21300	NC STATE UNIVERSITY	(1,343,713)	541,713	1,054,900	20,038	109,785	1,726,436		
21520	UNC-CHAPEL HILL CB1280	(2,598,342)	1,047,512	2,039,863	38,747	-	3,126,122		
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	(70,340)	28,357	55,221	1,049	6,532	91,159		
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	(1,903)	767	1,494	28	7,960	10,249		
21550	UNC HEALTH CARE SYSTEM	(1,487,738)	599,776	1,167,969	22,185	-	1,789,930		
21570	UNIVERSITY OF NORTH CAROLINA PRESS	(7,774)	3,134	6,103	116	46	9,399		
21800	WESTERN CAROLINA UNIVERSITY	(197,823)	79,752	155,303	2,950	3,674	241,679		
21900	WINSTON-SALEM STATE UNIVERSITY	(80,369)	32,401	63,095	1,198	46,101	142,795		
22000	DEPARTMENT OF PUBLIC INSTRUCTION	(106,924)	43,106	83,942	1,594	31,289	159,931		
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	(81,999)	33,058	64,374	1,223	12,110	110,765		
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	(535,650)	215,945	420,519	7,988	39,371	683,823		
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	(309,439)	124,749	242,929	4,614	-	372,292		
30000	YANCEY COUNTY SCHOOLS	(23,552)	9,495	18,490	351	5,627	33,963		
30100	ALAMANCE COUNTY SCHOOLS	(232,085)	93,564	182,202	3,461	1,766	280,993		
30102	CLOVER GARDEN CHARTER SCHOOL	(7,520)	3,032	5,904	112	33	9,081		
30103	RIVER MILL ACADEMY CHARTER	(6,789)	2,737	5,330	101	181	8,349		
30104	THE HAWBRIDGE SCHOOL	(5,581)	2,250	4,381	83	418	7,132		
30105	ALAMANCE COMMUNITY COLLEGE	(23,341)	9,410	18,324	748	7,580	35,662		
30200	ALEXANDER COUNTY SCHOOLS	(53,327)	21,499	41,865	395	4,586	68,745		
30300	ALLEGHANY COUNTY SCHOOLS	(17,813)	7,181	13,984	266	2,003	23,434		
30400	ANSON COUNTY SCHOOLS	(36,986)	14,911	29,036	552	1,877	46,376		
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	(21,649)	8,728	16,996	323	3,700	29,747		
30500	ASHE COUNTY SCHOOLS	(33,901)	13,667	26,614	506	6,312	47,099		
30600	AVERY COUNTY SCHOOLS	(26,660)	10,748	20,930	398	3,380	35,456		
30601	GRANDFATHER ACADEMY	-	-	-	-	1,238	1,238		
30700	BEAUFORT COUNTY SCHOOLS	(65,431)	26,378	51,367	976	11,916	90,637		
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	(15,238)	6,143	11,963	227	961	19,294		
30800	BERTIE COUNTY SCHOOLS	(20,490)	8,260	16,086	306	8,987	33,639		
30900	BLADEN COUNTY SCHOOLS	(46,241)	18,642	36,302	690	14,147	69,781		
30905	BLADEN COMMUNITY COLLEGE	(8,867)	3,575	6,961	132	4,583	15,251		
31000	BRUNSWICK COUNTY SCHOOLS	(144,710)	58,339	113,606	2,158	7,713	181,816		
31005	BRUNSWICK COMMUNITY COLLEGE	(14,026)	5,655	11,012	209	2,114	18,990		
31100	BUNCOMBE COUNTY SCHOOLS	(270,178)	108,921	212,107	4,029	21,891	346,948		

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and		Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
		Proportional Share of Contributions	Proportional Share of Contributions			Proportional Share of Contributions	Total Employer OPEB Expense
\$ 43,682	\$ 17,693	\$ 5,697	\$ 67,072	\$ 20,259	\$ (422)	\$ 19,837	
112,355	45,509	13,835	171,699	52,110	(1,094)	51,016	
25,957	10,514	4,807	41,278	12,039	(710)	11,329	
175,885	71,242	14,424	261,551	81,575	(631)	80,944	
746,662	302,434	24,318	1,073,414	346,301	23,276	369,577	
6,393	2,589	-	8,982	2,965	1,184	4,149	
61,159	24,773	5,126	91,058	28,366	9,690	38,056	
21,352	8,649	8,746	38,747	9,903	(2,983)	6,920	
190,848	77,303	76,846	344,997	88,515	(4,245)	84,270	
26,806	10,858	-	37,664	12,433	2,872	15,305	
43,204	17,500	7,182	67,886	20,038	(3,405)	16,633	
-	-	-	-	-	2,746	2,746	
9,555	3,870	1,136	14,561	4,432	(1,815)	2,617	
175,772	71,196	1,309	248,277	81,523	17,643	99,166	
19,159	7,761	337	27,257	8,886	1,303	10,189	
82,383	33,369	18,009	133,761	38,209	(6,554)	31,655	
10,608	4,297	7,671	22,576	4,920	(1,103)	3,817	
11,153	4,518	2,254	17,925	5,173	(299)	4,874	
1,803	730	461	2,994	836	(226)	610	
67,469	27,328	2,619	97,416	31,292	4,399	35,691	
1,472,611	596,479	170,478	2,239,568	682,996	158,675	841,671	
136,832	55,423	14,004	206,259	63,462	38,388	101,850	
65,541	26,547	-	92,088	30,398	2,472	32,870	
34,505	13,976	-	48,481	16,003	6,765	22,768	
142,785	57,835	2,815	203,435	66,224	12,197	78,421	
16,834	6,819	368	24,021	7,808	2,415	10,223	
54,536	22,090	21,404	98,030	25,294	(1,799)	23,495	
5,639	2,284	2,541	10,464	2,615	6,681	9,296	
171,322	69,394	-	240,716	79,459	15,593	95,052	
470	190	69	729	218	110	328	
61	25	14	100	28	(6)	22	
159	64	-	223	74	101	175	
784	318	360	1,462	364	(233)	131	
32,941	13,343	-	46,284	15,278	2,893	18,171	
685,449	277,640	307,444	1,270,533	317,911	548,775	866,686	
1,673,374	677,798	544,147	2,895,319	776,110	(539,186)	236,924	
449,196	181,946	27,627	658,769	208,337	(10,657)	197,680	
60,815	24,633	653	86,101	28,206	1,615	29,821	
908,148	367,844	28,541	1,304,533	421,198	(4,376)	416,822	
48,370	19,592	87	68,049	22,434	1,216	23,650	
112,537	45,583	1,066	159,186	52,194	5,018	57,212	
235,128	95,238	4,410	334,776	109,052	11,085	120,137	
153,984	62,371	-	216,355	71,418	19,614	91,032	
346,711	140,435	18,402	505,548	160,804	6,539	167,343	
115,104	46,623	6,263	167,990	53,385	128	53,513	
1,545,560	626,027	96,338	2,267,925	716,829	(32,325)	684,504	
2,988,654	1,210,550	308,450	4,507,654	1,386,135	(155,516)	1,230,619	
80,906	32,771	23,411	137,088	37,524	(2,661)	34,863	
2,189	887	2,088	5,164	1,015	3,041	4,056	
1,711,220	693,127	371,567	2,775,914	793,662	(133,175)	660,487	
8,942	3,622	1,385	13,949	4,147	(428)	3,719	
227,539	92,164	15,538	335,241	105,532	(7,105)	98,427	
92,442	37,443	-	129,885	42,874	16,416	59,290	
122,986	49,815	1,452	174,253	57,041	17,608	74,649	
94,316	38,203	4,144	136,663	43,744	838	44,582	
616,113	249,556	64,160	929,829	285,753	(22,689)	263,064	
355,921	144,165	56,209	556,295	165,076	(22,799)	142,277	
27,090	10,973	-	38,063	12,564	2,396	14,960	
266,948	108,127	17,852	392,927	123,810	(5,015)	118,795	
8,650	3,504	2,599	14,753	4,012	(1,401)	2,611	
7,809	3,163	1,500	12,472	3,622	(786)	2,836	
6,419	2,600	3,041	12,060	2,977	(1,124)	1,853	
26,847	10,875	-	37,722	12,452	2,685	15,137	
61,337	24,845	1,126	87,308	28,448	1,269	29,717	
20,489	8,299	903	29,691	9,503	(158)	9,345	
42,542	17,231	1,292	61,065	19,731	288	20,019	
24,901	10,086	1,953	36,940	11,549	1,717	13,266	
38,993	15,794	306	55,093	18,085	1,640	19,725	
30,665	12,421	1,165	44,251	14,222	439	14,661	
-	-	339	339	-	211	211	
75,259	30,484	7,920	113,663	34,905	2,039	36,944	
17,527	7,099	1,478	26,104	8,129	(93)	8,036	
23,568	9,546	-	33,114	10,931	4,612	15,543	
53,187	21,543	1,189	75,919	24,668	4,530	29,198	
10,199	4,131	-	14,330	4,730	1,898	6,628	
166,447	67,419	3,994	237,860	77,198	(902)	76,296	
16,133	6,535	609	23,277	7,483	1,171	8,654	
310,762	125,874	2,959	439,595	144,131	2,974	147,105	

**Disability Income Plan of North Carolina  
Schedule of OPEB Amounts by Employer  
As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions And Proportional Share of Contributions	Total Deferred Outflows of Resources
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	(1,659)	669	1,303	25	823	2,820
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	(5,057)	2,039	3,970	75	1,118	7,202
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	(44,269)	17,847	34,754	660	7,966	61,227
31110	ASHEVILLE CITY SCHOOLS	(64,169)	25,870	50,377	957	5,889	83,093
31200	BURKE COUNTY SCHOOLS	(119,176)	48,045	93,560	1,777	20,055	163,437
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	(12,206)	4,921	9,582	182	5,928	20,613
31300	CABARRUS COUNTY SCHOOLS	(359,167)	144,797	281,969	5,356	1,317	433,439
31301	CAROLINA INTERNATIONAL SCHOOL	(6,727)	2,712	5,281	100	928	9,021
31320	KANNAPOLIS CITY SCHOOLS	(59,879)	24,140	47,009	893	2,529	74,571
31400	CALDWELL COUNTY SCHOOLS	(113,891)	45,915	89,412	1,698	32,141	169,166
31405	CALDWELL COMMUNITY COLLEGE	(27,697)	11,166	21,744	413	6,393	39,716
31500	CAMDEN COUNTY SCHOOLS	(21,665)	8,734	17,009	323	3,162	29,228
31600	CARTERET COUNTY SCHOOLS	(89,690)	36,158	70,413	1,337	10,824	118,732
31605	CARTERET COMMUNITY COLLEGE	(14,761)	5,951	11,588	220	1,936	19,695
31700	CASWELL COUNTY SCHOOLS	(23,028)	9,284	18,079	343	9,055	36,761
31800	CATAWBA COUNTY SCHOOLS	(159,625)	64,352	125,316	2,380	19,435	211,483
31805	CATAWBA VALLEY COMMUNITY COLLEGE	(31,583)	12,732	24,794	471	6,158	44,155
31810	HICKORY CITY SCHOOLS	(38,141)	15,377	29,943	569	7,874	53,763
31820	NEWTON-CONOVER CITY SCHOOLS	(30,667)	12,363	24,076	457	5,107	42,003
31900	CHATHAM COUNTY SCHOOLS	(104,543)	42,146	82,073	1,559	2,350	128,128
32000	CHEROKEE COUNTY SCHOOLS	(37,315)	15,043	29,295	556	5,832	50,726
32005	TRI-COUNTY COMMUNITY COLLEGE	(10,283)	4,145	8,073	153	844	13,215
32100	EDENTON-CHOWAN COUNTY SCHOOLS	(21,086)	8,501	16,554	314	5,636	31,005
32200	CLAY COUNTY SCHOOLS	(17,312)	6,979	13,591	258	1,370	22,198
32300	CLEVELAND COUNTY SCHOOLS	(154,650)	62,347	121,410	2,306	26,334	212,397
32305	CLEVELAND COMMUNITY COLLEGE	(20,240)	8,160	15,889	302	1,766	26,117
32400	COLUMBUS COUNTY SCHOOLS	(58,062)	23,407	45,582	866	10,247	80,102
32405	SOUTHEASTERN COMMUNITY COLLEGE	(14,445)	5,823	11,340	215	4,344	21,722
32410	WHITEVILLE CITY SCHOOLS	(24,662)	9,942	19,361	368	3,212	32,883
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	(136,268)	54,936	106,979	2,032	11,055	175,002
32505	CRAVEN COMMUNITY COLLEGE	(22,307)	8,993	17,513	333	3,346	30,185
32600	CUMBERLAND COUNTY SCHOOLS	(473,950)	191,071	372,081	7,068	51,091	621,311
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	(82,802)	33,381	65,005	1,235	7,064	106,685
32700	CURRITUCK COUNTY SCHOOLS	(53,363)	21,513	41,893	796	-	64,202
32800	DARE COUNTY SCHOOLS	(68,835)	27,751	54,040	1,026	2,465	85,282
32900	DAVIDSON COUNTY SCHOOLS	(173,576)	69,977	136,268	2,588	19,014	227,847
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	-	-	-	-	3,301	3,301
32904	DISCOVERY CHARTER	(3,447)	1,390	2,706	51	-	4,147
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	(24,925)	10,048	19,568	372	5,037	35,025
32910	LEXINGTON CITY SCHOOLS	(32,057)	12,924	25,167	478	3,818	42,387
32915	ALAMANCE COMMUNITY SCHOOLS	(4,514)	1,820	3,544	67	-	5,431
32920	THOMASVILLE CITY SCHOOLS	(23,325)	9,403	18,311	348	2,854	30,916
33000	DAVIE COUNTY SCHOOLS	(65,934)	26,581	51,763	983	9,446	88,773
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	(830)	335	651	12	1,249	2,247
33027	CORNERSTONE ACADEMY	(10,997)	4,434	8,634	184	-	13,232
33100	DUPLIN COUNTY SCHOOLS	(92,970)	37,480	72,987	1,386	12,009	123,862
33105	JAMES SPRUNT TECHNICAL COLLEGE	(11,188)	4,503	8,768	167	2,111	15,549
33200	DURHAM PUBLIC SCHOOLS	(451,583)	182,054	354,522	6,734	4,677	547,987
33202	CENTRAL PARK SCHOOL FOR CHILDREN	(8,271)	3,334	6,493	123	234	10,184
33203	HEALTHY START ACADEMY	(9,502)	3,831	7,460	142	-	11,433
33204	VOYAGER ACADEMY	(14,033)	5,657	11,017	209	23	16,906
33205	DURHAM TECHNICAL INSTITUTE	(39,379)	15,876	30,915	587	4,395	51,773
33206	BEAR GRASS CHARTER SCHOOL	(3,770)	1,520	2,960	56	547	5,083
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	(15,027)	6,058	11,797	224	-	18,079
33209	PIONEER SPRINGS COMMUNITY CHARTER	-	-	-	-	4,828	4,828
33300	EDGECOMBE COUNTY SCHOOLS	(63,936)	25,775	50,194	953	5,696	82,618
33305	EDGECOMBE TECHNICAL COLLEGE	(13,256)	5,344	10,407	198	7,184	23,133
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	(617,777)	249,055	484,994	9,212	19,349	762,610
33402	ARTS BASED ELEMENTARY CHARTER	(5,716)	2,304	4,487	85	-	6,876
33405	FORSYTH TECHNICAL INSTITUTE	(58,918)	23,752	46,254	879	5,594	76,479
33500	FRANKLIN COUNTY SCHOOLS	(85,387)	34,423	67,034	1,273	4,283	107,013
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	(3,589)	1,447	2,818	54	22	4,341
33600	GASTON COUNTY SCHOOLS	(293,167)	118,189	230,154	4,372	33,826	386,541
33605	GASTON COLLEGE	(37,918)	15,286	29,768	565	13,624	59,243
33700	GATES COUNTY SCHOOLS	(19,621)	7,910	15,403	293	1,303	24,909
33800	GRAHAM COUNTY SCHOOLS	(15,939)	6,426	12,514	238	3,412	22,590
33900	GRANVILLE COUNTY SCHOOLS	(68,970)	27,805	54,146	1,028	17,358	100,337
34000	GREENE COUNTY SCHOOLS	(38,375)	15,471	30,127	572	2,681	48,851
34100	GUILFORD COUNTY SCHOOLS	(807,737)	325,636	634,125	12,045	18,895	990,701
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	(60,818)	24,518	47,746	907	22,041	95,212
34200	HALIFAX COUNTY SCHOOLS	(20,888)	8,421	16,399	311	11,583	36,714
34205	HALIFAX COMMUNITY COLLEGE	(8,133)	3,279	6,385	121	5,485	15,270
34220	ROANOKE RAPIDS CITY SCHOOLS	(30,592)	12,333	24,016	456	5,372	42,177
34230	WELDON CITY SCHOOLS	(10,704)	4,315	8,404	160	4,911	17,790
34300	HARNETT COUNTY SCHOOLS	(189,917)	76,564	149,097	2,832	10,228	238,721
34400	HAYWOOD COUNTY SCHOOLS	(72,934)	29,403	57,258	1,088	3,215	90,964
34405	HAYWOOD TECHNICAL COLLEGE	(12,729)	5,132	9,993	190	3,173	18,488
34500	HENDERSON COUNTY SCHOOLS	(144,489)	58,250	113,433	2,155	5,055	178,893

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense
		Proportional Share of Contributions	Total Deferred Inflows of Resources			Proportional Share of Contributions	Total Employer OPEB Expense	
1,909	773	289	2,971	885	155	1,040		
5,817	2,356	2,260	10,433	2,698	(717)	1,981		
50,919	20,625	2,723	74,267	23,616	1,866	25,482		
73,809	29,896	6,216	109,921	34,232	(2,639)	31,593		
137,078	55,523	4,326	196,927	63,577	5,448	69,025		
14,039	5,687	328	20,054	6,511	2,743	9,254		
413,119	167,333	56,497	636,949	191,604	(23,111)	168,493		
7,737	3,134	450	11,321	3,589	126	3,715		
68,874	27,897	4,033	100,804	31,944	(2,398)	29,546		
130,999	53,061	137	184,197	60,757	10,169	70,926		
31,858	12,904	253	45,015	14,776	2,396	17,172		
24,920	10,094	1,741	36,755	11,558	756	12,314		
103,163	41,786	8,837	153,786	47,847	1,517	49,364		
16,978	6,877	179	24,034	7,874	1,236	9,110		
26,488	10,729	11	37,228	12,285	2,427	14,712		
183,603	74,368	5,804	263,775	85,155	6,186	91,341		
36,327	14,714	1,231	52,272	16,848	2,321	19,169		
43,871	17,770	-	61,641	20,347	2,835	23,182		
35,274	14,288	139	49,701	16,360	1,715	18,075		
120,247	48,706	7,504	176,457	55,771	(2,434)	53,337		
42,920	17,385	576	60,881	19,906	1,151	21,057		
11,827	4,791	2,354	18,972	5,486	(220)	5,266		
24,253	9,824	969	35,046	11,249	1,548	12,797		
19,913	8,066	1,086	29,065	9,236	(575)	8,661		
177,881	72,050	3,467	253,398	82,501	8,686	91,187		
23,280	9,429	2,654	35,363	10,797	81	10,878		
66,783	27,051	1,439	95,273	30,974	4,084	35,058		
16,614	6,730	-	23,344	7,706	1,683	9,389		
28,366	11,490	2,360	42,216	13,156	1,095	14,251		
156,737	63,486	12,654	232,877	72,695	(2,839)	69,856		
25,658	10,393	891	36,942	11,900	801	12,701		
545,145	220,810	60,706	826,661	252,838	546	253,384		
95,241	38,577	8,341	142,159	44,172	346	44,518		
61,379	24,862	7,108	93,349	28,468	(3,078)	25,390		
79,175	32,070	8,161	119,406	36,721	(2,960)	33,761		
199,650	80,868	5,349	285,867	92,597	1,801	94,398		
-	-	1,812	1,812	-	484	484		
3,965	1,606	3,288	8,859	1,839	(1,294)	545		
28,669	11,612	545	40,826	13,297	2,504	15,801		
36,872	14,935	1,237	53,044	17,101	801	17,902		
5,192	2,103	4,886	12,181	2,408	(1,571)	837		
26,829	10,867	423	38,119	12,443	501	12,944		
75,839	30,718	1,085	107,642	35,174	931	36,105		
954	387	52	1,393	443	567	1,010		
12,649	5,124	3,715	21,488	5,867	(1,711)	4,156		
106,935	43,314	12	150,261	49,597	4,630	54,227		
12,846	5,203	1,129	19,178	5,958	634	6,592		
519,418	210,390	72,985	802,793	240,906	(24,047)	216,859		
9,513	3,853	4,772	18,138	4,412	(2,024)	2,388		
10,930	4,427	6,640	21,997	5,069	(2,746)	2,323		
16,141	6,538	3,998	26,677	7,486	(1,353)	6,133		
45,295	18,347	1,901	65,543	21,008	1,935	22,943		
4,336	1,756	439	6,531	2,011	13	2,024		
17,285	7,001	13,517	37,803	8,017	(5,510)	2,507		
-	-	518	518	-	651	651		
73,540	29,787	3,453	106,780	34,108	(719)	33,389		
15,247	6,176	158	21,581	7,072	2,493	9,565		
710,577	287,818	18,099	1,016,494	329,565	(10,824)	318,741		
6,575	2,663	1,929	11,167	3,049	(1,030)	2,019		
67,768	27,449	5,738	100,955	31,431	2,718	34,149		
98,213	39,781	2,188	140,182	45,551	472	46,023		
4,128	1,672	1,351	7,151	1,915	(442)	1,473		
337,205	136,584	43,071	516,860	156,395	(5,024)	151,371		
43,613	17,666	-	61,279	20,228	6,358	26,586		
22,568	9,141	742	32,451	10,467	459	10,926		
18,334	7,426	1,410	27,170	8,503	561	9,064		
79,330	32,133	-	111,463	36,793	6,704	43,497		
44,140	17,879	1,597	63,616	20,472	(591)	19,881		
929,072	376,319	41,793	1,347,184	430,903	(13,969)	416,934		
69,953	28,335	-	98,288	32,444	11,875	44,319		
24,026	9,732	2,111	35,869	11,143	3,194	14,337		
9,354	3,789	1,163	14,306	4,339	2,560	6,899		
35,187	14,252	154	49,593	16,320	955	17,275		
12,312	4,987	226	17,525	5,710	1,441	7,151		
218,446	88,481	9,165	316,092	101,315	(2,359)	98,956		
83,890	33,980	3,312	121,182	38,908	588	39,496		
14,641	5,930	567	21,138	6,791	892	7,683		
166,194	67,317	11,181	244,692	77,080	(5,649)	71,431		

**Disability Income Plan of North Carolina  
Schedule of OPEB Amounts by Employer  
As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions And Proportional Share of Contributions	Total Deferred Outflows of Resources
34501	MOUNTAIN COMMUNITY SCHOOL	(2,114)	852	1,660	32	266	2,810
34505	BLUE RIDGE COMMUNITY COLLEGE	(22,521)	9,079	17,681	336	1,849	28,945
34600	HERTFORD COUNTY SCHOOLS	(30,374)	12,245	23,846	453	9,606	46,150
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	(5,864)	2,364	4,604	87	2,822	9,877
34700	HOKE COUNTY SCHOOLS	(95,120)	38,347	74,675	1,418	354	114,794
34800	HYDE COUNTY SCHOOLS	(8,890)	3,584	6,979	133	3,772	14,468
34900	IREDELL-STATESVILLE SCHOOLS	(212,093)	85,504	166,506	3,163	5,681	260,854
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	(6,335)	2,554	4,973	94	79	7,700
34903	SUCCESS INSTITUTE	(882)	356	693	13	209	1,271
34905	MITCHELL COMMUNITY COLLEGE	(17,454)	7,037	13,703	260	4,259	25,259
34910	MOORESVILLE CITY SCHOOLS	(66,106)	26,650	51,897	986	1,506	81,039
35000	JACKSON COUNTY SCHOOLS	(45,217)	18,229	35,498	674	305	54,706
35005	SOUTHWESTERN COMMUNITY COLLEGE	(16,177)	6,522	12,700	241	4,795	24,258
35100	JOHNSTON COUNTY SCHOOLS	(381,451)	153,781	299,463	5,688	8,468	467,400
35105	JOHNSTON TECHNICAL COLLEGE	(33,476)	13,496	26,281	499	2,364	42,640
35106	NEUSE CHARTER SCHOOL	(6,839)	2,757	5,369	102	494	8,722
35200	JONES COUNTY SCHOOLS	(14,096)	5,683	11,066	210	4,086	21,045
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	(105,808)	42,656	83,066	1,578	11,806	139,106
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	(40,749)	16,428	31,991	608	4,350	53,377
35400	LENOIR COUNTY SCHOOLS	(90,151)	36,344	70,775	1,344	2,978	111,441
35401	CHILDRENS VILLAGE ACADEMY	(685)	276	538	10	337	1,161
35405	LENOIR COUNTY COMMUNITY COLLEGE	(23,559)	9,498	18,495	351	4,548	32,892
35500	LINCOLN COUNTY SCHOOLS	(117,470)	47,358	92,221	1,752	7,478	148,809
35600	MACON COUNTY SCHOOLS	(52,263)	21,070	41,030	779	3,512	66,391
35700	MADISON COUNTY SCHOOLS	(27,012)	10,890	21,207	403	3,609	36,109
35800	MARTIN COUNTY SCHOOLS	(32,258)	13,005	25,324	481	8,484	47,294
35805	MARTIN COMMUNITY COLLEGE	(6,513)	2,626	5,113	97	2,721	10,557
35900	MCDOWELL COUNTY SCHOOLS	(62,207)	25,079	48,837	928	11,136	85,980
35905	MCDOWELL TECHNICAL COLLEGE	(7,959)	3,934	7,662	146	3,766	15,508
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	(1,701,323)	685,882	1,335,646	25,371	19,860	2,066,759
36001	COMMUNITY CHARTER SCHOOL	-	-	-	-	-	-
36003	COMMUNITY SCHOOL OF DAVIDSON	(12,199)	4,918	9,577	182	1,553	16,230
36004	CORVIAN COMMUNITY CHARTER SCHOOL	(10,131)	4,084	7,954	151	-	12,189
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	(124,039)	50,006	97,378	1,850	28,612	177,846
36006	LAKE NORMAN CHARTER SCHOOL	(19,775)	7,972	15,525	295	60	23,852
36007	SOCRATES ACADEMY	(8,676)	3,498	6,811	129	-	10,438
36008	PINE LAKE PREP CHARTER	(17,487)	7,050	13,728	261	-	21,039
36009	CHARLOTTE SECONDARY CHARTER	(1,920)	774	1,507	29	1,877	4,187
36100	MITCHELL COUNTY SCHOOLS	(20,315)	8,190	15,949	303	3,907	28,349
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	12,424	12,424
36105	MAYLAND TECHNICAL COLLEGE	(8,432)	3,399	6,620	126	4,514	14,659
36200	MONTGOMERY COUNTY SCHOOLS	(38,224)	15,410	30,008	570	12,928	58,916
36205	MONTGOMERY COMMUNITY COLLEGE	(8,897)	3,587	6,984	133	238	10,942
36300	MOORE COUNTY SCHOOLS	(139,689)	56,315	109,664	2,083	6,204	174,266
36301	ACADEMY OF MOORE COUNTY	(3,651)	1,472	2,867	54	262	4,655
36302	STARS CHARTER SCHOOL	(6,490)	2,616	5,095	97	26	7,834
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	(8,716)	3,514	6,842	130	-	10,486
36305	SANDHILLS COMMUNITY COLLEGE	(29,686)	11,968	23,305	443	3,218	38,934
36310	FERNLEAF COMMUNITY CHARTER	-	-	-	-	-	-
36400	NASH-ROCKY MOUNT SCHOOLS	(138,856)	55,979	109,010	2,071	30,045	197,105
36401	ASPIRE TRADE HIGH SCHOOL	(1,350)	544	1,060	20	-	1,624
36405	NASH COMMUNITY COLLEGE	(18,626)	7,509	14,623	278	7,406	29,816
36500	NEW HANOVER COUNTY SCHOOLS	(318,770)	128,511	250,255	4,754	9,231	392,751
36501	CAPE FEAR CENTER FOR INQUIRY	(4,346)	1,752	3,412	65	69	5,298
36502	WILMINGTON PREPARATORY ACADEMY	(589)	238	463	9	631	1,341
36505	CAPE FEAR COMMUNITY COLLEGE	(60,976)	24,582	47,870	909	9,342	82,703
36600	NORTHAMPTON COUNTY SCHOOLS	(14,204)	5,726	11,151	212	10,001	27,090
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	11,796	11,796
36700	ONSLOW COUNTY SCHOOLS	(299,037)	120,556	234,763	4,459	5,099	364,877
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	(1,067)	430	838	16	318	1,602
36705	COASTAL CAROLINA COMMUNITY COLLEGE	(25,906)	10,444	20,338	386	6,675	37,843
36800	ORANGE COUNTY SCHOOLS	(99,354)	40,054	77,999	1,482	9,601	129,136
36802	ORANGE CHARTER SCHOOL	(7,761)	3,129	6,093	116	-	9,338
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	(192,643)	77,664	151,237	2,873	1,790	233,564
36900	PAMLICO COUNTY SCHOOLS	(18,498)	7,457	14,522	276	2,855	25,110
36901	ARAPAHOE CHARTER SCHOOL	(6,170)	2,488	4,844	92	2,490	9,914
36905	PAMLICO COMMUNITY COLLEGE	(5,015)	2,022	3,937	75	1,929	7,963
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	(54,176)	21,841	42,532	808	9,703	74,884
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	(6,309)	2,543	4,953	94	-	7,590
37005	COLLEGE OF THE ALBEMARLE	(17,154)	6,916	13,467	256	1,234	21,873
37100	PENDER COUNTY SCHOOLS	(117,098)	47,208	91,929	1,746	502	141,385
37200	PERQUIMANS COUNTY SCHOOLS	(20,575)	8,295	16,153	307	3,282	28,037
37300	PERSON COUNTY SCHOOLS	(52,063)	20,989	40,872	776	6,484	69,121
37301	ROXBORO COMMUNITY SCHOOL	(5,578)	2,249	4,379	83	646	7,357
37305	PIEDMONT COMMUNITY COLLEGE	(12,021)	4,846	9,437	179	4,594	19,056
37400	PITT COUNTY SCHOOLS	(264,080)	106,463	207,319	3,938	5,223	322,943
37405	PITT COMMUNITY COLLEGE	(46,087)	18,580	36,181	687	15,134	70,582
37500	POLK COUNTY SCHOOLS	(28,642)	11,547	22,486	427	3,826	38,286

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense
2,431	985	564	4,010	1,128	(363)	765
25,904	10,493	4,178	40,575	12,014	(915)	11,099
34,937	14,151	338	49,426	16,204	3,806	20,010
6,745	2,732	196	9,673	3,128	923	4,051
109,408	44,316	18,393	172,117	50,744	(9,101)	41,643
10,225	4,142	-	14,367	4,743	1,253	5,996
243,952	98,813	9,490	352,255	113,145	(379)	112,766
7,287	2,951	1,587	11,825	3,380	(702)	2,678
1,015	411	333	1,759	471	65	536
20,076	8,132	-	28,208	9,311	1,974	11,285
76,036	30,798	3,564	110,398	35,265	(872)	34,393
52,010	21,066	5,090	78,166	24,122	(3,092)	21,030
18,607	7,537	-	26,144	8,630	2,059	10,689
438,751	177,715	29,786	646,252	203,492	(16,704)	186,788
38,504	15,596	2,019	56,119	17,858	536	18,394
7,866	3,186	768	11,820	3,648	(283)	3,365
16,213	6,567	101	22,881	7,520	1,772	9,292
121,702	49,295	11,947	182,944	56,445	(3,723)	52,722
46,870	18,985	4,702	70,557	21,738	59	21,797
103,694	42,001	7,536	153,231	48,093	(4,493)	43,600
788	319	739	1,846	365	79	444
27,097	10,976	829	38,902	12,568	1,694	14,262
135,116	54,729	4,611	194,456	62,667	(193)	62,474
60,114	24,349	6,197	90,660	27,881	(1,284)	26,597
31,070	12,585	455	44,110	14,410	939	15,349
37,103	15,029	-	52,132	17,208	3,968	21,176
7,491	3,034	390	10,915	3,474	1,329	4,803
71,552	28,982	-	100,534	33,186	4,097	37,283
11,225	4,547	179	15,951	5,206	1,787	6,993
1,956,888	792,635	231,354	2,980,877	907,603	(76,163)	831,440
-	-	-	-	-	339	339
14,032	5,683	1,605	21,320	6,508	159	6,667
11,653	4,720	5,583	21,956	5,405	(2,058)	3,347
142,671	57,789	809	201,269	66,171	9,820	75,991
22,746	9,213	5,634	37,593	10,550	(3,567)	6,983
9,979	4,042	3,901	17,922	4,628	(1,747)	2,881
20,114	8,147	6,069	34,330	9,329	(2,187)	7,142
2,208	894	656	3,758	1,024	458	1,482
23,367	9,465	164	32,996	10,838	1,285	12,123
-	-	2,385	2,385	-	921	921
9,699	3,929	-	13,628	4,498	1,933	6,431
43,966	17,808	-	61,774	20,391	4,080	24,471
10,233	4,145	923	15,301	4,746	(303)	4,443
160,672	65,080	3,628	229,380	74,520	678	75,198
4,200	1,701	2,013	7,914	1,948	(503)	1,445
7,465	3,024	4,063	14,552	3,462	(1,600)	1,862
10,025	4,060	6,152	20,237	4,649	(4,483)	166
34,145	13,831	733	48,709	15,837	1,177	17,014
-	-	-	-	-	467	467
159,714	64,692	2,121	226,527	74,075	12,109	86,184
1,553	629	375	2,557	720	(188)	532
21,424	8,678	-	30,102	9,937	3,687	13,624
366,654	148,513	26,525	541,692	170,054	(14,449)	155,605
4,999	2,025	1,604	8,628	2,319	(561)	1,758
678	275	128	1,081	314	130	444
70,135	28,408	1,624	100,167	32,529	3,141	35,670
16,338	6,618	-	22,956	7,578	3,999	11,577
-	-	-	-	-	3,080	3,080
343,957	139,319	34,035	517,311	159,527	(20,938)	138,589
1,227	497	905	2,629	569	(167)	402
29,798	12,070	2,458	44,326	13,820	2,041	15,861
114,279	46,288	5,860	166,427	53,002	(1,606)	51,396
8,926	3,616	4,257	16,799	4,140	(2,346)	1,794
221,581	89,751	14,272	325,604	102,769	(6,924)	95,845
21,276	8,618	3,037	32,931	9,868	(488)	9,380
7,097	2,875	468	10,440	3,292	418	3,710
5,768	2,336	49	8,153	2,675	857	3,532
62,315	25,240	516	88,071	28,901	1,291	30,192
7,256	2,939	4,022	14,217	3,365	(1,566)	1,799
19,731	7,992	1,098	28,821	9,151	602	9,753
134,688	54,555	20,947	210,190	62,468	(10,698)	51,770
23,666	9,586	1,483	34,735	10,976	652	11,628
59,883	24,256	4,757	88,896	27,774	(517)	27,257
6,416	2,599	170	9,185	2,976	234	3,210
13,827	5,601	-	19,428	6,413	2,356	8,769
303,749	123,033	43,573	470,355	140,878	(19,880)	120,998
53,009	21,471	221	74,701	24,586	6,822	31,408
32,945	13,344	424	46,713	15,280	1,367	16,647



**Disability Income Plan of North Carolina  
Schedule of OPEB Amounts by Employer  
As of and For the Year Ended June 30, 2024**

		Deferred Outflows of Resources						
Employer Number	Employer	Net OPEB Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions And Proportional Share of Contributions	Total Deferred Outflows of Resources	
37600	RANDOLPH COUNTY SCHOOLS	(160,126)	64,554	125,709	2,388	18,421	211,072	
37601	UWHARRIE CHARTER ACADEMY	(17,148)	6,913	13,462	256	-	20,631	
37605	RANDOLPH COMMUNITY COLLEGE	(18,863)	7,605	14,809	281	4,418	27,113	
37610	ASHEBORO CITY SCHOOLS	(48,283)	19,465	37,905	720	3,759	61,849	
37700	RICHMOND COUNTY SCHOOLS	(73,274)	29,540	57,524	1,093	9,735	97,892	
37705	RICHMOND TECHNICAL COLLEGE	(20,305)	8,186	15,941	303	6,728	31,158	
37800	ROBESON COUNTY SCHOOLS	(223,278)	90,014	175,287	3,330	48,284	316,915	
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	(1,903)	767	1,494	28	40	2,329	
37805	ROBESON COMMUNITY COLLEGE	(17,665)	7,122	13,868	263	2,505	23,758	
37900	ROCKINGHAM COUNTY SCHOOLS	(117,599)	47,409	92,322	1,754	14,373	155,858	
37901	BETHANY COMMUNITY MIDDLE SCHOOL	(4,955)	1,998	3,890	74	-	5,962	
37905	ROCKINGHAM COMMUNITY COLLEGE	(12,439)	5,015	9,766	185	3,582	18,548	
38000	ROWAN-SALISBURY SCHOOL SYSTEM	(186,766)	75,294	146,623	2,785	16,919	241,621	
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	(41,852)	16,873	32,857	624	1,019	51,373	
38100	RUTHERFORD COUNTY SCHOOLS	(85,627)	34,520	67,223	1,277	14,748	117,768	
38105	ISOTHERMAL COMMUNITY COLLEGE	(15,544)	6,267	12,203	232	4,397	23,099	
38200	SAMPSON COUNTY SCHOOLS	(80,820)	32,582	63,449	1,205	16,009	113,245	
38205	SAMPSON COMMUNITY COLLEGE	(12,515)	5,045	9,825	187	1,982	17,039	
38210	CLINTON CITY SCHOOLS	(31,451)	12,679	24,691	469	5,549	43,388	
38300	SCOTLAND COUNTY SCHOOLS	(63,679)	25,672	49,992	950	8,884	85,498	
38400	STANLY COUNTY SCHOOLS	(82,539)	33,275	64,798	1,231	12,503	111,807	
38402	GRAY STONE DAY SCHOOL	(5,927)	2,389	4,653	88	331	7,461	
38405	STANLY COMMUNITY COLLEGE	(19,301)	7,781	15,153	288	4,220	27,442	
38500	STOKES COUNTY SCHOOLS	(61,170)	24,660	48,022	912	10,723	84,317	
38600	SURRY COUNTY SCHOOLS	(76,099)	30,679	59,742	1,135	16,975	108,531	
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	1,078	1,078	
38602	MILLENNIUM CHARTER ACADEMY	(5,683)	2,291	4,462	85	772	7,610	
38605	SURRY COMMUNITY COLLEGE	(21,270)	8,575	16,698	317	3,925	29,515	
38610	MOUNT AIRY CITY SCHOOLS	(20,213)	8,149	15,869	301	236	24,555	
38620	ELKIN CITY SCHOOLS	(13,529)	5,454	10,621	202	2,424	18,701	
38700	SWAIN COUNTY SCHOOLS	(24,688)	9,953	19,382	368	1,264	30,967	
38701	MOUNTAIN DISCOVERY CHARTER	(2,315)	933	1,817	35	236	3,021	
38800	TRANSYLVANIA COUNTY SCHOOLS	(43,377)	17,487	34,053	647	2,243	54,430	
38801	BREVARD ACADEMY CHARTER SCHOOL	(4,550)	1,834	3,572	128	1,242	6,716	
38900	TYRRELL COUNTY SCHOOLS	(8,465)	3,413	6,646	66	736	10,921	
39000	UNION COUNTY SCHOOLS	(417,054)	168,134	327,414	6,219	39,666	541,433	
39100	VANCE COUNTY SCHOOLS	(52,761)	21,270	41,420	787	22,396	85,873	
39101	VANCE CHARTER SCHOOL	(7,751)	3,125	6,085	116	538	9,864	
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	(20,938)	8,441	16,437	312	7,982	33,172	
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	(1,926,810)	776,787	1,512,668	28,733	4,287	2,322,475	
39201	ENDEAVOR CHARTER SCHOOL	(8,152)	3,287	6,400	122	190	9,999	
39204	SOUTHERN WAKE ACADEMY	(6,450)	2,600	5,064	96	1,847	9,607	
39205	WAKE TECHNICAL COLLEGE	(167,995)	67,727	131,887	2,505	14,084	216,203	
39208	EAST WAKE FIRST ACADEMY	(12,206)	4,921	9,582	182	393	15,078	
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	5,756	5,756	
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	883	883	
39300	WARREN COUNTY SCHOOLS	(22,209)	8,953	17,435	331	9,185	35,904	
39301	HALIWA-SAPONI TRIBAL CHARTER	(1,686)	680	1,323	25	457	2,485	
39400	WASHINGTON COUNTY SCHOOLS	(12,815)	5,166	10,060	191	8,552	23,969	
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	(17,408)	7,018	13,666	260	-	20,944	
39500	WATAUGA COUNTY SCHOOLS	(62,833)	25,331	49,328	937	1,148	76,744	
39501	TWO RIVERS COMMUNITY SCHOOL	(1,465)	591	1,150	22	143	1,906	
39600	WAYNE COUNTY SCHOOLS	(160,564)	64,731	126,053	2,394	39,963	233,141	
39605	WAYNE COMMUNITY COLLEGE	(22,857)	9,215	17,944	341	4,775	32,275	
39700	WILKES COUNTY SCHOOLS	(94,030)	37,908	73,820	1,402	8,100	121,230	
39703	PINNACLE CLASSICAL ACADEMY	(7,734)	3,118	6,072	115	-	9,305	
39705	WILKES COMMUNITY COLLEGE	(25,014)	10,084	19,637	373	2,051	32,145	
39800	WILSON COUNTY SCHOOLS	(102,676)	41,394	80,608	1,531	25,945	149,478	
39805	WILSON COMMUNITY COLLEGE	(12,788)	5,156	10,040	191	2,230	17,617	
39900	YADKIN COUNTY SCHOOLS	(57,229)	23,072	44,928	853	12,114	80,967	
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	(820,094)	330,618	643,826	12,229	377,955	1,364,628	
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	(1,373)	554	1,078	20	1,861	3,513	
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	(30,924)	12,467	24,277	461	1,092	38,297	
<b>Total for All Employers</b>		<b>\$ (32,925,998)</b>	<b>\$ 13,274,004</b>	<b>\$ 25,848,994</b>	<b>\$ 490,995</b>	<b>\$ 3,872,798</b>	<b>\$ 43,486,791</b>	

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

Deferred Inflows of Resources				OPEB 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 OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense					
		Proportional Share of Contributions	Total Deferred Inflows of Resources			Proportional Share of Contributions	Total Employer OPEB Expense						
184,179	74,601	5,916	264,696	85,422	2,591	88,013							
19,724	7,989	14,141	41,854	9,148	(5,501)	3,647							
21,697	8,788	-	30,485	10,063	1,861	11,924							
55,536	22,495	3,035	81,066	25,757	90	25,847							
84,280	34,138	2,535	120,953	39,089	1,010	40,099							
23,356	9,460	147	32,963	10,832	1,917	12,749							
256,818	104,024	19,809	380,651	119,112	1,648	120,760							
2,189	887	848	3,924	1,015	(334)	681							
20,318	8,230	649	29,197	9,424	1,456	10,880							
135,264	54,788	3,814	193,866	62,735	6,257	68,992							
5,700	2,309	2,428	10,437	2,644	(1,323)	1,321							
14,308	5,795	378	20,481	6,636	2,465	9,101							
214,821	87,013	7,734	309,568	99,634	4,501	104,135							
48,139	19,499	2,041	69,679	22,327	943	23,270							
98,490	39,893	6,699	145,082	45,680	625	46,305							
17,879	7,242	-	25,121	8,292	1,888	10,180							
92,961	37,654	4,355	134,970	43,115	4,795	47,910							
14,395	5,831	643	20,869	6,676	475	7,151							
36,175	14,653	1,906	52,734	16,778	866	17,644							
73,244	29,668	4,420	107,332	33,971	1,342	35,313							
94,938	38,454	4,673	138,065	44,032	2,006	46,038							
6,817	2,761	1,123	10,701	3,162	(1,380)	1,782							
22,201	8,992	64	31,257	10,297	933	11,230							
70,359	28,499	1,990	100,848	32,632	3,749	36,381							
87,530	35,454	5,098	128,082	40,596	4,811	45,407							
-	-	152	152	-	202	202							
6,537	2,648	347	9,532	3,032	(161)	2,871							
24,465	9,910	1,837	36,212	11,347	1,716	13,063							
23,250	9,417	3,451	36,118	10,783	(1,459)	9,324							
15,562	6,303	839	22,704	7,217	961	8,178							
28,396	11,502	1,919	41,817	13,170	(659)	12,511							
2,662	1,078	1,071	4,811	1,235	(430)	805							
49,893	20,209	4,011	74,113	23,140	(729)	22,411							
5,234	2,120	3,182	10,536	2,427	(778)	1,649							
9,737	3,944	505	14,186	4,516	467	4,983							
479,702	194,303	34,483	708,488	222,485	(3,655)	218,830							
60,886	24,581	40	85,307	28,146	8,104	36,250							
8,915	3,611	2,134	14,660	4,135	(698)	3,437							
24,083	9,755	145	33,983	11,170	4,033	15,203							
2,216,247	897,688	154,086	3,268,021	1,027,893	(87,244)	940,649							
9,377	3,798	3,816	16,991	4,349	(1,899)	2,450							
7,419	3,005	5,938	16,362	3,441	(2,162)	1,279							
193,231	78,268	24,859	296,358	89,620	(2,013)	87,607							
14,039	5,687	3,806	23,532	6,511	(1,883)	4,628							
-	-	1,460	1,460	-	1,590	1,590							
-	-	2,855	2,855	-	(166)	(166)							
25,545	10,347	744	36,636	11,848	2,591	14,439							
1,939	785	835	3,559	899	(27)	872							
14,740	5,970	-	20,710	6,836	3,127	9,963							
20,023	8,110	11,810	39,943	9,287	(5,534)	3,753							
72,271	29,273	14,098	115,642	33,519	(5,011)	28,508							
1,685	683	290	2,658	782	60	842							
184,683	74,806	65	259,554	85,656	10,569	96,225							
26,291	10,649	1,191	38,131	12,194	1,849	14,043							
108,155	43,808	-	151,963	50,162	3,997	54,159							
8,896	3,603	3,221	15,720	4,126	(2,141)	1,985							
28,771	11,654	682	41,107	13,344	714	14,058							
118,100	47,836	-	165,936	54,775	7,724	62,499							
14,709	5,958	27	20,694	6,822	1,451	8,273							
65,825	26,662	3,577	96,064	30,530	3,339	33,869							
943,285	382,076	87,158	1,412,519	437,495	152,243	589,738							
1,579	640	1,382	3,601	732	404	1,136							
35,569	14,407	3,795	53,771	16,497	(1,638)	14,859							
\$	37,871,993	\$	15,340,006	\$	3,872,752	\$	57,084,751	\$	17,564,998	\$	(6)	\$	17,564,992



# Notes to the Schedules

## Note 1 - Summary of Significant accounting and Reporting Policies

**A. Basis of Accounting** - Employers participating in the Retiree Health Benefit Fund (RHBF) and the Disability Income Plan of North Carolina (DIPNC) are required to report other postemployment benefits (OPEB) information in their financial statements for fiscal periods beginning on or after June 15, 2017 in accordance with Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB Statement No. 75). This Statement requires the liability of employers and non-employer contributing entities to employees for defined benefit OPEB (net OPEB liability or asset) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

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

**B. Schedules of Employer Allocations** - The schedules of employer allocations provide information used to allocate the net OPEB liability (asset) among each of the employers in the plans. While GASB Statement No. 75 allows the employer's proportionate share of the collective OPEB amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the OPEB plans. The basis for the employer's proportion should be consistent with the manner in which contributions to the plan are determined.

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

**C. Schedules of OPEB Amounts by Employer** - The schedules of OPEB amounts by employer provide the amount of net OPEB liability (asset) as well as deferred inflows and outflows and OPEB expense to be reported in the financial statements of each employer participant in the plans. Amounts reported on the schedules of OPEB amounts by employer may not precisely agree with the percentages in the schedules of employer allocations due to the number of decimal places used in allocating the collective OPEB amounts.

The proportional share of OPEB 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 OPEBs through the OPEB plan.

### Note 2 - Plan Descriptions

#### A. Retiree Health Benefit Fund

*Plan Administration:* The State of North Carolina administers the Retiree Health Benefit Fund (RHBF) as an other postemployment benefit (OPEB) plan. This plan is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, Local Education Agencies (LEAs), charter schools, and some select local governments also participate. RHBF has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2024, is 308.

By statute, RHBF is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System, which consists of 13 members – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members. RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the State Health Plan. The State Treasurer, with the approval of the State Health Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the State Health Plan.

*Benefits Provided:* Plan benefits received by retired employees and disabled employees from RHBF are other postemployment benefits. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees as described in Note 15 of the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2024. The plan options change when former employees become eligible for Medicare. The benefits provided include medical and pharmacy coverage for employees and their dependents. Non-Medicare eligible members have two self-funded options administered by the State Health Plan while Medicare members have three options, including one self-funded option and two fully-insured Medicare Advantage/Prescription Drug Plan options. Self-funded medical and pharmacy claims costs are shared between the covered member and the State Health Plan. If the self-funded plan is elected by a Medicare eligible member, the coverage is secondary to Medicare. Fully-insured claims include cost sharing from covered members with the remaining balance paid by the fully-insured carrier.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC) and retirees of the Teachers' and State Employees' Retirement System (TSERS), the Consolidated Judicial Retirement System (CJRS), the Legislative Retirement System

(LRS), the University Employees' Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the North Carolina General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the North Carolina General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's total noncontributory premium. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with five but less than 10 years of retirement service credit are eligible for coverage on a fully contributory basis.

Section 35.21 (c) & (d) of Session Law 2017-57 repealed retiree medical benefits for employees first hired on or after January 1, 2021. The legislation amended Article 3B of Chapter 135 of the General Statutes to require that retirees must earn contributory retirement service in the TSERS (or in an allowed local system unit), the CJRS or the LRS prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1, and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

*Contributions:* By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to RHBF are irrevocable. Also, by law RHBF assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer the RHBF, including costs to conduct required actuarial valuations of state-supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the North Carolina General Assembly in the Appropriations Act.

For the fiscal year ended June 30, 2024, the State and the other employers contributed the legislatively mandated 7.14% of covered payroll. This amount, combined with investment income, funds the benefits received during the year. RHBF is reported as an employee benefit trust fund.

## **B. Disability Income Plan of North Carolina**

*Plan Administration:* The State of North Carolina administers the Disability Income Plan of North Carolina (DIPNC) as an OPEB plan. This plan is a cost-sharing, multiple-employer defined benefit plan, with short-term and long-term disability benefits provided



to the eligible members of TSERS, which includes employees of the State, the University of North Carolina System, community colleges, certain participating component units, LEAs, and the University Employees' ORP. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2024 is 297.

By statute, DIPNC is administered by the Department of State Treasurer and the Board of Trustees of the Teachers' and State Employees' Retirement System, which consists of 13 members – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members.

*Benefits Provided:* Long-term disability benefits are payable as an other postemployment benefit from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, while the employee is disabled and does not meet the TSERS conditions for unreduced service retirement. An employee is eligible to receive long-term disability benefits provided the following requirements are met: (1) the employee has five or more years of contributing membership service in the TSERS or the University Employees' ORP, earned within 96 months prior to becoming disabled or cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from the TSERS; and (6) the employee must terminate employment as a permanent, full-time employee. A general employee is eligible to receive an unreduced retirement benefit from the TSERS after (1) reaching the age of 65 and completing five years of membership service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of creditable service, at any age. A member who is a law enforcement officer is eligible to receive an unreduced retirement benefit from TSERS after (1) reaching the age of 55 and completing five years of creditable service as an officer, or (2) at any age with 30 years of creditable service.

For employees who had five or more years of membership service as of July 31, 2007, during the first 36 months of the long-term disability period, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one-twelfth of the annual longevity payment and local supplements to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social Security disability benefits, by an amount equal to the monthly primary Social Security disability benefit to which the employee might be entitled should the employee be at least age 62, and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled. However, the benefits payable shall be no less than \$10 a month. After the first 36 months of the long-term disability, the long-term benefit is calculated in the same manner as described above except the monthly benefit is reduced by an amount equal to a monthly primary Social Security disability

benefit to which the participant or beneficiary might be entitled had Social Security disability benefits been awarded. When an employee qualifies for an unreduced service retirement allowance from the TSERS, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS or the University Employees' ORP.

For employees who had less than five years of membership service as of July 31, 2007, and meet the requirements for long-term disability on or after August 1, 2007, benefits are calculated in the same manner as described above except that after the first 36 months of the long-term disability, no further long-term disability benefits are payable unless the employee has been approved and is in receipt of primary Social Security disability benefits.

*Contributions:* Although the DIPNC operates on a calendar year, disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Act by the North Carolina General Assembly and coincide with the state fiscal year. For the fiscal year ended June 30, 2024, the State and the other employers made a statutory contribution of 0.11% of covered payroll. This was equal to the actuarially determined contribution.

The contributions cannot be separated between the amounts that relate to other postemployment benefits and employment benefits for active employees. Those individuals who are receiving extended short-term disability benefit payments cannot be separated from the number of members currently eligible to receive disability benefits as an other postemployment benefit.

DIPNC's benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The plan does not provide for automatic post-retirement benefit increases.

### Note 3 - Net OPEB Liability (Asset)

The components of the net OPEB liability (asset) of the participating employers at June 30, 2024, calculated in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, are shown in the following table (dollars in thousands):

	RHBF	DIPNC
Total OPEB Liability	\$ 37,702,714	\$ 219,683
Plan Fiduciary Net Position	3,690,125	252,609
Net OPEB Liability (Asset)	<u>\$ 34,012,589</u>	<u>\$ (32,926)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	9.79%	114.99%

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

**Note 4 - Actuarial Methods and Assumptions**

The total OPEB liabilities for RHBF and DIPNC were determined by actuarial valuations performed as of December 31, 2023, using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liabilities were then rolled forward to June 30, 2024 utilizing update procedures incorporating the actuarial assumptions.

	RHBF	DIPNC
Valuation Date	12/31/2023	12/31/2023
Inflation	2.5%	2.5%
Salary Increases <sup>(1)</sup>	3.25 to 8.05%	3.25 to 8.05%
Investment Rate of Return <sup>(2)</sup>	6.5%	3.0%
Healthcare Cost Trend Rate - Medical <sup>(3)</sup>	6.5% grading down to 5% by 2030	N/A
Healthcare Cost Trend Rate - Prescription Drug <sup>(3)</sup>	10% grading down to 5% by 2033	N/A
Healthcare Cost Trend Rate - Prescription Drug Rebates <sup>(3)</sup>	7% through 2030 grading down to 5% by 2033	N/A
Healthcare Cost Trend Rate - Medicare Advantage <sup>(3)</sup>	Premium adjustments for IRA impact through 2027, 6.17% in 2028 down to 5% by 2034	N/A
Healthcare Cost Trend Rate - Administrative <sup>(3)</sup>	3.0%	N/A

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

(2) - Investment rate of return is net of OPEB plan investment expense, including inflation.

(3) - Disability Income Plan of NC eliminated employer reimbursements from the plan (which included State Health Plan premiums) effective July 1, 2019.

N/A - Not Applicable

The OPEB plans currently use mortality tables that vary by age, gender, employee group (i.e. teacher, other educational employee, general employee, or law enforcement officer) and health status (i.e. disabled or not disabled). The current mortality rates are based on published tables and studies that cover significant portions of the U.S. public plan population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

Actuarial valuations of the plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The results of the valuations fluctuate from year to year as actual experience differs from assumptions. This includes demographic experiences (i.e. mortality and retirement) that differ from expected. This also includes financial experiences (i.e. member medical costs and contributions) that vary from expected trends. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial assumptions used for RHBF are consistent with those used to value the pension benefits of the TSERS where appropriate. These assumptions are based on the most recent pension valuations available. The discount rate used for RHBF reflects a pay-as-you-go approach.

The actuarial methods and assumptions used for DIPNC include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial assumptions used in the December 31, 2023 valuations were generally based on the results of an actuarial experience study prepared as of December 31, 2019, as amended for updates to certain assumptions (such as medical claims, and medical trend rate assumptions) implemented based on annual reviews that have occurred since that experience study.

*Discount Rate:* The discount rate used to measure the total OPEB liability for the RHBF was 3.93%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. As a result, a municipal bond rate of 3.93% was used as the discount rate used to measure the total OPEB liability. This rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2024.

The discount rate used to measure the total OPEB liability for DIPNC was 3%. The projection of cash flow used to determine the discount rate assumed that contributions from plan members would be made at the current contribution rate and that contributions from employers would be made at statutorily 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 to the current plan members.

#### Note 5 - Collective OPEB Expense

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

	RHBF	DIPNC
Service cost	\$ 1,318,987	\$ 23,066
Interest on the Total OPEB Liability	1,115,558	8,713
Plan Changes	(1,370,032)	-
Projected Earnings on Plan Investments	(216,661)	(7,543)
Administrative Expense	161	1,110
Other	8,891	169
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Difference Between Expected and Actual Experience	81,512	(12,586)
Difference Between Projected and Actual Earnings on Plan Investments	67,846	10,046
Changes in Assumptions	(60,296)	(5,410)
Collective OPEB Expense	<u>\$ 945,966</u>	<u>\$ 17,565</u>

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

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 75, paragraph 86. 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 employees that are provided OPEB through the OPEB plans (active employees and inactive employees). The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2024 (dollars in thousands):

*RHBF*: This period is five years for June 30, 2024, 2023, and 2022 and six years for June 30, 2021, 2020, and 2019. Differences between projected and actual investment earnings on plan assets are amortized over five years. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
<b>Deferred Outflows of Resources</b>						
Differences Between Expected and Actual Experience	2024	5.00	\$ -	\$ 91,403	\$ 18,281	\$ 73,122
Differences Between Expected and Actual Experience	2023	5.00	121,784	-	30,446	91,338
Differences Between Expected and Actual Experience	2022	5.00	64,154	-	21,385	42,769
Differences Between Expected and Actual Experience	2021	6.00	97,450	-	32,483	64,967
Differences Between Expected and Actual Experience	2020	6.00	10,053	-	5,026	5,027
Changes in Assumptions	2024	5.00	-	7,919,369	1,583,874	6,335,495
Changes in Assumptions	2023	5.00	1,612,869	-	403,217	1,209,652
Changes in Assumptions	2021	6.00	969,709	-	323,236	646,473
Changes in Assumptions	2019	6.00	304,149	-	304,149	-
Differences Between Projected and Actual Earnings on OPEB Plan Investments	2020-2024	5.00	212,873	722	67,846	145,749
Total			<u>\$ 3,393,041</u>	<u>\$ 8,011,494</u>	<u>\$ 2,789,943</u>	<u>\$ 8,614,592</u>
<b>Deferred Inflows of Resources</b>						
Differences Between Expected and Actual Experience	2019	6.00	\$ 26,109	\$ -	\$ 26,109	\$ -
Changes in Assumptions	2022	5.00	5,279,329	-	1,759,776	3,519,553
Changes in Assumptions	2020	6.00	1,829,989	-	914,995	914,994
Total			<u>\$ 7,135,427</u>	<u>\$ -</u>	<u>\$ 2,700,880</u>	<u>\$ 4,434,547</u>

*DIPNC*: This period is three years for the year ended June 30, 2024 and 2023, six years for the year ended June 30, 2022, nine years for the years ended, June 30, 2021, 2020, 2019, and seven years for the year ended June 30, 2018. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
<b>Deferred Outflows of Resources</b>						
Differences Between Expected and Actual Experience	2022	6.00	\$ 1,157	\$ -	\$ 289	\$ 868
Differences Between Expected and Actual Experience	2021	9.00	10,505	-	1,751	8,754
Differences Between Expected and Actual Experience	2020	9.00	2,853	-	571	2,282
Differences Between Expected and Actual Experience	2019	9.00	1,826	-	456	1,370
Differences Between Expected and Actual Experience	2018	7.00	6,967	-	6,967	-
Changes in Assumptions	2023	3.00	982	-	491	491
Changes in Assumptions	2018	7.00	956	-	956	-
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2020-2024	5.00	34,738	1,157	10,046	25,849
Total			<u>\$ 59,984</u>	<u>\$ 1,157</u>	<u>\$ 21,527</u>	<u>\$ 39,614</u>
<b>Deferred Inflows of Resources</b>						
Differences Between Expected and Actual Experience	2024	3.00	\$ -	\$ 45,761	\$ 15,254	\$ 30,507
Differences Between Expected and Actual Experience	2023	3.00	14,731	-	7,366	7,365
Changes in Assumptions	2024	3.00	-	17,657	5,886	11,771
Changes in Assumptions	2022	6.00	368	-	92	276
Changes in Assumptions	2021	9.00	1,957	-	326	1,631
Changes in Assumptions	2019	9.00	2,215	-	553	1,662
Total			<u>\$ 19,271</u>	<u>\$ 63,418</u>	<u>\$ 29,477</u>	<u>\$ 53,212</u>

The following table shows amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) that will be recognized in OPEB expense. Note that positive numbers indicate recognition of a net deferred outflow for the year and negative numbers indicate recognition of a net deferred inflow for the year (dollars in thousands):

<u>Year Ending June 30:</u>	<u>RHBF</u>	<u>DIPNC</u>
2025	\$ -	\$ (12,878)
2026	(199,446)	(8,881)
2027	725,342	4,511
2028	2,051,850	2,227
2029	1,602,299	1,423
<b>Total</b>	<u>\$ 4,180,045</u>	<u>\$ (13,598)</u>



### Note 7 - Additional Financial and Actuarial Information

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 75. Additional financial information for RHBF and DIPNC (including the disclosure of the net OPEB liability or asset) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2024. The additional financial and actuarial information is available at <https://www.ncosc.gov/public-information/2024-annual-comprehensive-financial-report> or by contacting North Carolina Retirement Systems at:

3200 Atlantic Avenue  
Raleigh, North Carolina 27604

<https://www.osbm.nc.gov/stewardship-services/committee-actuarial-valuation-retired-employees-health-benefits-opeb>

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



# **Independent Auditor's Report**



## North Carolina Office of the State Auditor

Dave Boliek, State Auditor

# Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Elements of Financial Statements Performed in Accordance With *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net other postemployment benefit (OPEB) liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense included in the accompanying schedules of OPEB amounts by employer of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2024, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated April 28, 2025.

### Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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



Dave Boliek  
State Auditor

Raleigh, North Carolina

April 28, 2025

# Ordering Information

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Copies of this report may be obtained by contacting:

Office of the State Auditor  
State of North Carolina  
20601 Mail Service Center  
Raleigh, North Carolina 27699

Telephone: 919-807-7500  
Fax: 919-807-7647  
Internet: [www.auditor.nc.gov](http://www.auditor.nc.gov)



To report alleged incidents of fraud, waste or abuse in state government contact the Office of the State Auditor's Tipline:

**Telephone:** 1-800-730-8477

**Internet:** [www.auditor.nc.gov/about-us/state-auditors-tipline](http://www.auditor.nc.gov/about-us/state-auditors-tipline)

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

**919-807-7666**



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