

North Carolina Department of
State Treasurer
Raleigh, NC



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

For the Fiscal Year Ended June 30, 2025

State Auditor
Dave Boliek

*A Constitutional Office of the
State of North Carolina*





North Carolina Office of the State Auditor

Dave Boliek, State Auditor

Auditor's Transmittal

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

We have completed a financial audit of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund schedules of employer allocations and schedules of pension amounts by employer as of and for the year ended June 30, 2025. These schedules provide the allocation of the net pension liability and other amounts to be reported in the financial statements of each employer participating in the Pension plans.

As our report shows, for the Teachers' and State Employees' Retirement System, participant employers have future salaries with a total present value of \$143.3 billion, and the total net pension liability is \$11.8 billion. For the Local Governmental Employees' Retirement System, participant employers have future salaries with a total present value of \$79.2 billion, with a total net pension liability of \$6.2 billion.

For the Registers of Deeds' Supplemental Pension Fund, fiscal year contributions totaled \$910,770 with a total net pension asset of \$12.8 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

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

Report on the Schedules

Opinions

We have audited the accompanying schedules of employer allocations of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2025, and the related notes (hereafter referred to as "the schedules").

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

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

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

Other Matter

We have audited, in accordance with GAAS and GAGAS, the pension plans included in the State's Annual Comprehensive Financial Report as of and for the year ended June 30, 2025, and our report thereon, dated December 8, 2025, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of management of the Department of State Treasurer; the employers of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and Registers of Deeds' Supplemental Pension Fund; their auditors; and the North Carolina Office of the State Controller and is not intended to be and should not be used by anyone other than these specified parties.



Dave Boliek
State Auditor

Raleigh, North Carolina

May 11, 2026



Teachers' and State Employees' Retirement System

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 203,695,471	0.14210%
10400	DEPARTMENT OF JUSTICE	506,864,790	0.35360%
10500	OFFICE OF STATE AUDITOR	109,437,236	0.07635%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	821,283,517	0.57295%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,433,999,870	2.39567%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	29,382,052	0.02050%
10900	DEPARTMENT OF ADMINISTRATION	275,734,535	0.19236%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	93,374,170	0.06514%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	864,235,433	0.60292%
10940	OFFICE OF STATE CONTROLLER	121,214,818	0.08456%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	147,484,161	0.10289%
11000	STATE BUREAU OF INVESTIGATION	280,796,645	0.19589%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	44,447,689	0.03101%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	803,663,578	0.56066%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	86,148,659	0.06010%
11600	WILDLIFE RESOURCES COMMISSION	361,380,254	0.25211%
11900	STATE BOARD OF ELECTIONS	49,751,701	0.03471%
12100	OFFICE OF GOVERNOR	43,623,259	0.03043%
12150	OFFICE OF LIEUTENANT GOVERNOR	3,985,695	0.00278%
12160	GENERAL ASSEMBLY	293,614,521	0.20483%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	6,475,556,894	4.51755%
12510	DEPARTMENT OF COMMERCE	619,612,994	0.43226%
12600	DEPARTMENT OF INSURANCE	297,025,273	0.20721%
12700	DEPARTMENT OF LABOR	158,129,274	0.11032%
13500	DEPARTMENT OF REVENUE	646,479,782	0.45100%
13700	DEPARTMENT OF SECRETARY OF STATE	75,274,558	0.05251%
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	231,662,103	0.16161%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	25,887,244	0.01806%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	754,540,338	0.52639%
18600	STATE BOARD OF BARBER EXAMINERS	1,855,315	0.00129%
18640	NORTH CAROLINA BOARD OF OPTICIANS	273,493	0.00019%
18740	NC AUCTIONEERS LICENSING BOARD	683,597	0.00048%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	3,853,931	0.00269%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	151,326,412	0.10557%
19100	DEPARTMENT OF PUBLIC SAFETY	2,924,001,237	2.03987%
19120	DEPARTMENT OF ADULT CORRECTION	7,696,832,855	5.36955%
20100	APPALACHIAN STATE UNIVERSITY	1,206,303,933	0.84156%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	160,429,781	0.11192%
20300	EAST CAROLINA UNIVERSITY	1,894,051,556	1.32135%
20400	ELIZABETH CITY STATE UNIVERSITY	165,986,166	0.11580%
20600	FAYETTEVILLE STATE UNIVERSITY	363,936,688	0.25389%
20700	NORTH CAROLINA A&T UNIVERSITY	689,864,529	0.48127%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	492,491,869	0.34358%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	707,789,537	0.49378%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	299,649,444	0.20904%
21300	NC STATE UNIVERSITY	3,316,111,354	2.31342%
21520	UNC-CHAPEL HILL CB1260	5,174,003,661	3.60955%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	199,976,922	0.13951%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	30,284,935	0.02113%
21550	UNC HEALTH CARE SYSTEM	5,475,586,125	3.81994%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	25,954,489	0.01811%
21800	WESTERN CAROLINA UNIVERSITY	533,689,427	0.37232%
21900	WINSTON-SALEM STATE UNIVERSITY	247,535,665	0.17269%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	549,435,468	0.38330%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	178,260,597	0.12436%
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	1,121,482,361	0.78238%
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	713,691,199	0.49789%
30000	YANCEY COUNTY SCHOOLS	115,754,534	0.08075%
30100	ALAMANCE COUNTY SCHOOLS	1,056,586,831	0.73711%
30102	CLOVER GARDEN CHARTER SCHOOL	37,238,394	0.02598%
30103	RIVER MILL ACADEMY CHARTER	34,199,333	0.02386%
30104	THE HAWBRIDGE SCHOOL	29,124,801	0.02032%
30105	ALAMANCE COMMUNITY COLLEGE	127,272,239	0.08879%
30200	ALEXANDER COUNTY SCHOOLS	231,822,463	0.16173%
30300	ALLEGHANY COUNTY SCHOOLS	89,262,751	0.06227%
30400	ANSON COUNTY SCHOOLS	173,698,204	0.12118%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	113,190,319	0.07897%
30500	ASHE COUNTY SCHOOLS	163,135,825	0.11381%
30600	AVERY COUNTY SCHOOLS	126,890,471	0.08852%
30700	BEAUFORT COUNTY SCHOOLS	320,844,729	0.22383%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	78,504,154	0.05477%
30800	BERTIE COUNTY SCHOOLS	95,838,132	0.06686%
30900	BLADEN COUNTY SCHOOLS	235,030,252	0.16396%
30905	BLADEN COMMUNITY COLLEGE	42,781,779	0.02985%
31000	BRUNSWICK COUNTY SCHOOLS	757,092,459	0.52817%
31005	BRUNSWICK COMMUNITY COLLEGE	77,248,949	0.05389%
31100	BUNCOMBE COUNTY SCHOOLS	1,343,024,725	0.93694%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	8,834,729	0.00616%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	26,925,681	0.01878%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	213,221,779	0.14875%
31110	ASHEVILLE CITY SCHOOLS	311,309,738	0.21718%
31200	BURKE COUNTY SCHOOLS	603,116,946	0.42075%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	67,007,332	0.04675%
31300	CABARRUS COUNTY SCHOOLS	1,826,008,976	1.27388%
31301	CAROLINA INTERNATIONAL SCHOOL	31,119,875	0.02171%
31320	KANNAPOLIS CITY SCHOOLS	289,029,164	0.20164%
31400	CALDWELL COUNTY SCHOOLS	555,228,272	0.38734%
31405	CALDWELL COMMUNITY COLLEGE	143,321,683	0.09999%
31500	CAMDEN COUNTY SCHOOLS	112,389,758	0.07841%
31600	CARTERET COUNTY SCHOOLS	427,193,621	0.29802%
31605	CARTERET COMMUNITY COLLEGE	77,193,799	0.05385%
31700	CASWELL COUNTY SCHOOLS	116,516,555	0.08129%
31800	CATAWBA COUNTY SCHOOLS	782,998,392	0.54624%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	155,740,445	0.10865%
31810	HICKORY CITY SCHOOLS	184,289,441	0.12857%
31820	NEWTON-CONOVER CITY SCHOOLS	144,828,074	0.10104%
31900	CHATHAM COUNTY SCHOOLS	543,560,962	0.37921%
32000	CHEROKEE COUNTY SCHOOLS	183,475,463	0.12800%
32005	TRI-COUNTY COMMUNITY COLLEGE	48,480,518	0.03382%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	101,511,556	0.07082%
32200	CLAY COUNTY SCHOOLS	85,928,320	0.05995%
32300	CLEVELAND COUNTY SCHOOLS	759,092,840	0.52957%
32305	CLEVELAND COMMUNITY COLLEGE	108,747,329	0.07587%
32400	COLUMBUS COUNTY SCHOOLS	284,337,022	0.19836%
32405	SOUTHEASTERN COMMUNITY COLLEGE	70,245,044	0.04901%
32410	WHITEVILLE CITY SCHOOLS	116,842,398	0.08151%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	659,224,665	0.45990%
32505	CRAVEN COMMUNITY COLLEGE	119,892,110	0.08364%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
32600	CUMBERLAND COUNTY SCHOOLS	2,334,970,272	1.62895%
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	421,033,640	0.29373%
32700	CURRITUCK COUNTY SCHOOLS	254,450,941	0.17751%
32800	DARE COUNTY SCHOOLS	344,515,906	0.24035%
32900	DAVIDSON COUNTY SCHOOLS	849,112,772	0.59237%
32904	DISCOVERY CHARTER	19,902,446	0.01388%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	139,412,324	0.09726%
32910	LEXINGTON CITY SCHOOLS	173,534,257	0.12106%
32915	ALAMANCE COMMUNITY SCHOOLS	29,158,400	0.02034%
32920	THOMASVILLE CITY SCHOOLS	124,447,345	0.08682%
33000	DAVIE COUNTY SCHOOLS	325,096,639	0.22680%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	6,222,775	0.00434%
33027	CORNERSTONE ACADEMY	52,828,029	0.03685%
33100	DUPLIN COUNTY SCHOOLS	466,100,565	0.32517%
33105	JAMES SPRUNT TECHNICAL COLLEGE	68,424,366	0.04773%
33200	DURHAM PUBLIC SCHOOLS	2,107,103,758	1.46998%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	39,488,809	0.02755%
33203	HEALTHY START ACADEMY	58,192,570	0.04060%
33204	VOYAGER ACADEMY	71,915,423	0.05017%
33205	DURHAM TECHNICAL INSTITUTE	204,062,924	0.14236%
33206	BEAR GRASS CHARTER SCHOOL	17,852,723	0.01245%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	71,097,052	0.04960%
33300	EDGECOMBE COUNTY SCHOOLS	384,692,800	0.26837%
33305	EDGECOMBE TECHNICAL COLLEGE	69,610,091	0.04856%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	2,989,550,725	2.08560%
33402	ARTS BASED ELEMENTARY CHARTER	31,243,537	0.02180%
33405	FORSYTH TECHNICAL INSTITUTE	310,530,076	0.21664%
33500	FRANKLIN COUNTY SCHOOLS	413,732,623	0.28863%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	18,931,357	0.01321%
33600	GASTON COUNTY SCHOOLS	1,450,443,189	1.01187%
33605	GASTON COLLEGE	194,984,943	0.13603%
33700	GATES COUNTY SCHOOLS	92,526,745	0.06455%
33800	GRAHAM COUNTY SCHOOLS	79,913,750	0.05575%
33900	GRANVILLE COUNTY SCHOOLS	317,230,802	0.22131%
34000	GREENE COUNTY SCHOOLS	182,218,399	0.12712%
34100	GUILFORD COUNTY SCHOOLS	3,862,376,278	2.69451%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	336,959,226	0.23507%
34200	HALIFAX COUNTY SCHOOLS	102,049,151	0.07119%
34205	HALIFAX COMMUNITY COLLEGE	46,900,627	0.03272%
34220	ROANOKE RAPIDS CITY SCHOOLS	143,518,978	0.10012%
34230	WELDON CITY SCHOOLS	48,510,404	0.03384%
34300	HARNETT COUNTY SCHOOLS	911,907,139	0.63617%
34400	HAYWOOD COUNTY SCHOOLS	358,850,858	0.25035%
34405	HAYWOOD TECHNICAL COLLEGE	66,067,293	0.04609%
34500	HENDERSON COUNTY SCHOOLS	705,844,028	0.49242%
34501	MOUNTAIN COMMUNITY SCHOOL	10,002,882	0.00698%
34505	BLUE RIDGE COMMUNITY COLLEGE	112,551,395	0.07852%
34600	HERTFORD COUNTY SCHOOLS	133,015,394	0.09280%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	30,515,460	0.02129%
34700	HOKE COUNTY SCHOOLS	455,288,341	0.31762%
34800	HYDE COUNTY SCHOOLS	41,850,960	0.02920%
34900	IREDELL-STATESVILLE SCHOOLS	1,032,135,863	0.72005%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	34,656,684	0.02418%
34903	SUCCESS INSTITUTE	3,303,897	0.00230%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
34905	MITCHELL COMMUNITY COLLEGE	92,999,473	0.06488%
34910	MOOREVILLE CITY SCHOOLS	336,060,407	0.23445%
35000	JACKSON COUNTY SCHOOLS	222,126,832	0.15496%
35005	SOUTHWESTERN COMMUNITY COLLEGE	83,245,814	0.05807%
35100	JOHNSTON COUNTY SCHOOLS	1,877,733,481	1.30997%
35105	JOHNSTON TECHNICAL COLLEGE	176,947,712	0.12344%
35106	NEUSE CHARTER SCHOOL	34,905,361	0.02435%
35200	JONES COUNTY SCHOOLS	68,198,889	0.04758%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	507,202,705	0.35384%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	202,873,869	0.14153%
35400	LENOIR COUNTY SCHOOLS	433,652,784	0.30253%
35405	LENOIR COUNTY COMMUNITY COLLEGE	114,876,238	0.08014%
35500	LINCOLN COUNTY SCHOOLS	583,246,804	0.40689%
35600	MACON COUNTY SCHOOLS	249,200,755	0.17385%
35700	MADISON COUNTY SCHOOLS	130,780,117	0.09124%
35800	MARTIN COUNTY SCHOOLS	151,220,413	0.10550%
35805	MARTIN COMMUNITY COLLEGE	34,922,290	0.02436%
35900	MCDOWELL COUNTY SCHOOLS	298,632,443	0.20834%
35905	MCDOWELL TECHNICAL COLLEGE	52,104,334	0.03635%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	8,114,359,232	5.66083%
36003	COMMUNITY SCHOOL OF DAVIDSON	62,728,601	0.04376%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	60,110,639	0.04194%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	652,294,798	0.45506%
36006	LAKE NORMAN CHARTER SCHOOL	96,216,416	0.06712%
36007	SOCRATES ACADEMY	44,245,993	0.03087%
36008	PINE LAKE PREP CHARTER	89,839,648	0.06267%
36009	CHARLOTTE SECONDARY CHARTER	6,392,351	0.00446%
36100	MITCHELL COUNTY SCHOOLS	95,759,537	0.06680%
36105	MAYLAND TECHNICAL COLLEGE	48,189,975	0.03362%
36200	MONTGOMERY COUNTY SCHOOLS	200,351,943	0.13977%
36205	MONTGOMERY COMMUNITY COLLEGE	49,759,625	0.03471%
36300	MOORE COUNTY SCHOOLS	688,484,114	0.48031%
36301	ACADEMY OF MOORE COUNTY	18,397,132	0.01283%
36302	STARS CHARTER SCHOOL	32,651,309	0.02278%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	45,950,928	0.03206%
36305	SANDHILLS COMMUNITY COLLEGE	147,546,821	0.10293%
36400	NASH-ROCKY MOUNT SCHOOLS	638,063,231	0.44513%
36401	ASPIRE TRADE HIGH SCHOOL	14,131,777	0.00986%
36405	NASH COMMUNITY COLLEGE	98,087,532	0.06843%
36500	NEW HANOVER COUNTY SCHOOLS	1,445,503,691	1.00843%
36501	CAPE FEAR CENTER FOR INQUIRY	20,132,960	0.01405%
36502	WILMINGTON PREPARATORY ACADEMY	3,198,402	0.00223%
36505	CAPE FEAR COMMUNITY COLLEGE	316,622,206	0.22089%
36600	NORTHAMPTON COUNTY SCHOOLS	71,247,279	0.04970%
36700	ONslow COUNTY SCHOOLS	1,455,681,288	1.01553%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	2,823,014	0.00197%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	128,544,733	0.08968%
36800	ORANGE COUNTY SCHOOLS	468,238,750	0.32666%
36802	ORANGE CHARTER SCHOOL	39,282,759	0.02740%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	912,804,038	0.63680%
36900	PAMLICO COUNTY SCHOOLS	90,796,817	0.06334%
36901	ARAPAHOE CHARTER SCHOOL	30,617,241	0.02136%
36905	PAMLICO COMMUNITY COLLEGE	24,998,136	0.01744%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	257,043,024	0.17932%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	33,135,998	0.02312%
37005	COLLEGE OF THE ALBEMARLE	85,202,033	0.05944%
37100	PENDER COUNTY SCHOOLS	581,713,693	0.40582%
37200	PERQUIMANS COUNTY SCHOOLS	107,420,153	0.07494%
37300	PERSON COUNTY SCHOOLS	235,786,315	0.16449%
37301	ROXBORO COMMUNITY SCHOOL	29,221,325	0.02039%
37305	PIEDMONT COMMUNITY COLLEGE	62,338,611	0.04349%
37400	PITT COUNTY SCHOOLS	1,285,728,040	0.89696%
37405	PITT COMMUNITY COLLEGE	229,593,854	0.16017%
37500	POLK COUNTY SCHOOLS	142,218,875	0.09922%
37600	RANDOLPH COUNTY SCHOOLS	772,452,240	0.53889%
37601	UWHARRIE CHARTER ACADEMY	84,352,595	0.05885%
37605	RANDOLPH COMMUNITY COLLEGE	101,138,849	0.07056%
37610	ASHEBORO CITY SCHOOLS	236,482,393	0.16498%
37700	RICHMOND COUNTY SCHOOLS	355,580,458	0.24806%
37705	RICHMOND TECHNICAL COLLEGE	103,153,130	0.07196%
37800	ROBESON COUNTY SCHOOLS	1,045,232,268	0.72919%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	8,239,702	0.00575%
37805	ROBESON COMMUNITY COLLEGE	94,570,326	0.06598%
37900	ROCKINGHAM COUNTY SCHOOLS	566,264,071	0.39504%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	25,570,067	0.01784%
37905	ROCKINGHAM COMMUNITY COLLEGE	64,178,407	0.04477%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	902,699,118	0.62975%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	213,292,700	0.14880%
38100	RUTHERFORD COUNTY SCHOOLS	398,799,125	0.27821%
38105	ISOTHERMAL COMMUNITY COLLEGE	78,921,815	0.05506%
38200	SAMPSON COUNTY SCHOOLS	404,574,917	0.28224%
38205	SAMPSON COMMUNITY COLLEGE	67,167,949	0.04686%
38210	CLINTON CITY SCHOOLS	154,112,156	0.10751%
38300	SCOTLAND COUNTY SCHOOLS	335,288,744	0.23391%
38400	STANLY COUNTY SCHOOLS	434,708,026	0.30327%
38402	GRAY STONE DAY SCHOOL	27,000,162	0.01884%
38405	STANLY COMMUNITY COLLEGE	98,893,596	0.06899%
38500	STOKES COUNTY SCHOOLS	320,155,719	0.22335%
38600	SURRY COUNTY SCHOOLS	359,981,944	0.25113%
38602	MILLENNIUM CHARTER ACADEMY	27,265,252	0.01902%
38605	SURRY COMMUNITY COLLEGE	108,903,958	0.07597%
38610	MOUNT AIRY CITY SCHOOLS	108,995,469	0.07604%
38620	ELKIN CITY SCHOOLS	63,279,435	0.04415%
38700	SWAIN COUNTY SCHOOLS	116,457,759	0.08124%
38701	MOUNTAIN DISCOVERY CHARTER	12,170,037	0.00849%
38800	TRANSYLVANIA COUNTY SCHOOLS	209,117,728	0.14589%
38801	BREVARD ACADEMY CHARTER SCHOOL	23,290,410	0.01625%
38900	TYRRELL COUNTY SCHOOLS	41,375,727	0.02886%
39000	UNION COUNTY SCHOOLS	2,058,498,651	1.43607%
39100	VANCE COUNTY SCHOOLS	258,246,941	0.18016%
39101	VANCE CHARTER SCHOOL	42,208,910	0.02945%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	103,380,010	0.07212%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	9,619,188,989	6.71065%
39201	ENDEAVOR CHARTER SCHOOL	39,163,962	0.02732%
39204	SOUTHERN WAKE ACADEMY	24,693,853	0.01723%
39205	WAKE TECHNICAL COLLEGE	880,992,020	0.61461%
39208	EAST WAKE FIRST ACADEMY	61,616,029	0.04299%
39300	WARREN COUNTY SCHOOLS	106,979,489	0.07463%

Teachers' and State Employees' Retirement System
 Schedule of Employer Allocations
 As of and For the Year Ended June 30, 2025

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
39301	HALIWA-SAPONI TRIBAL CHARTER	7,178,846	0.00501%
39400	WASHINGTON COUNTY SCHOOLS	58,603,037	0.04088%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	83,796,046	0.05846%
39500	WATAUGA COUNTY SCHOOLS	294,210,614	0.20525%
39501	TWO RIVERS COMMUNITY SCHOOL	9,002,925	0.00628%
39600	WAYNE COUNTY SCHOOLS	789,817,849	0.55100%
39605	WAYNE COMMUNITY COLLEGE	117,079,047	0.08168%
39700	WILKES COUNTY SCHOOLS	470,243,334	0.32806%
39703	PINNACLE CLASSICAL ACADEMY	38,015,085	0.02652%
39705	WILKES COMMUNITY COLLEGE	125,950,395	0.08787%
39800	WILSON COUNTY SCHOOLS	527,147,901	0.36775%
39805	WILSON COMMUNITY COLLEGE	62,288,776	0.04345%
39900	YADKIN COUNTY SCHOOLS	277,854,281	0.19384%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	4,509,639,631	3.14607%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	7,419,369	0.00518%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	150,319,786	0.10487%
Total		\$ 143,342,208,308	100.00000%

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

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

		Deferred Outflows Of Resources						
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources	
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 16,708,993	\$ 1,980,642	\$ -	\$ -	\$ 1,122,105	\$ 3,102,747	
10400	DEPARTMENT OF JUSTICE	41,578,466	4,928,608	-	-	714,116	5,642,724	
10500	OFFICE OF STATE AUDITOR	8,977,703	1,064,195	-	-	-	1,064,195	
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	67,370,990	7,985,989	-	-	4,033,145	12,019,134	
10800	ADMINISTRATIVE OFFICE OF THE COURTS	281,697,636	33,391,735	-	-	18,930,126	52,321,861	
10850	OFFICE OF ADMINISTRATIVE HEARINGS	2,410,516	285,737	-	-	304,368	590,105	
10900	DEPARTMENT OF ADMINISTRATION	22,618,874	2,681,185	-	-	1,923,460	4,604,645	
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	7,659,562	907,945	-	-	253,549	1,161,494	
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	70,895,048	8,403,722	-	-	5,299,992	13,703,714	
10940	OFFICE OF STATE CONTROLLER	9,943,086	1,178,629	-	-	829,255	2,007,884	
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	12,098,440	1,434,119	-	-	906,461	2,340,580	
11000	STATE BUREAU OF INVESTIGATION	23,033,953	2,730,387	-	-	14,459,214	17,189,601	
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	3,646,347	432,229	-	-	374,765	806,994	
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	65,925,856	7,814,687	-	-	6,303,396	14,118,083	
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	7,066,928	837,696	-	-	346,086	1,183,782	
11600	WILDLIFE RESOURCES COMMISSION	29,644,647	3,514,002	-	-	672,305	4,186,307	
11900	STATE BOARD OF ELECTIONS	4,091,416	483,801	-	-	112,514	596,315	
12100	OFFICE OF GOVERNOR	3,578,147	424,145	-	-	115,118	539,263	
12150	OFFICE OF LIEUTENANT GOVERNOR	326,890	38,749	-	-	21,164	59,913	
12160	GENERAL ASSEMBLY	24,085,173	2,854,996	-	-	1,308,952	4,163,948	
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	531,201,357	62,967,283	-	-	9,068,911	72,036,194	
12510	DEPARTMENT OF COMMERCE	50,827,794	6,025,000	-	-	2,106,446	8,131,446	
12600	DEPARTMENT OF INSURANCE	24,365,028	2,888,170	-	-	1,872,874	4,761,044	
12700	DEPARTMENT OF LABOR	12,972,105	1,537,681	-	-	1,021,653	2,559,334	
13500	DEPARTMENT OF REVENUE	53,031,358	6,286,205	-	-	2,110,068	8,396,273	
13700	DEPARTMENT OF SECRETARY OF STATE	6,174,449	731,904	-	-	529,852	1,261,756	
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	19,003,099	2,252,580	-	-	719,115	2,971,695	
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	2,123,606	251,727	-	-	117,428	369,155	
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	61,896,179	7,337,019	-	-	1,378,256	8,715,275	
18600	STATE BOARD OF BARBER EXAMINERS	151,686	17,980	-	-	9,348	27,328	
18640	NORTH CAROLINA BOARD OF OPTICIANS	22,341	2,648	-	-	130	2,778	
18740	NC AUCTIONEERS LICENSING BOARD	56,441	6,690	-	-	7,917	14,607	
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	316,307	37,494	-	-	18,138	55,632	
19005	COMMUNITY COLLEGE SYSTEM OFFICE	12,413,571	1,471,474	-	-	1,333,167	2,804,641	
19100	DEPARTMENT OF PUBLIC SAFETY	239,860,480	28,432,463	-	-	1,713,726	30,146,189	
19120	DEPARTMENT OF ADULT CORRECTION	631,384,765	74,842,775	-	-	126,206,294	201,049,069	
20100	APPALACHIAN STATE UNIVERSITY	98,955,809	11,729,975	-	-	5,795,835	17,525,810	
20200	NORTH CAROLINA SCHOOL OF THE ARTS	13,160,243	1,559,982	-	-	936,118	2,496,100	
20300	EAST CAROLINA UNIVERSITY	155,372,473	18,417,465	-	-	2,820,929	21,238,394	
20400	ELIZABETH CITY STATE UNIVERSITY	13,616,477	1,614,063	-	-	478,102	2,092,165	
20600	FAYETTEVILLE STATE UNIVERSITY	29,853,950	3,538,813	-	-	2,442,705	5,981,518	
20700	NORTH CAROLINA A&T UNIVERSITY	56,590,691	6,708,119	-	-	5,788,626	12,476,745	
20800	NORTH CAROLINA CENTRAL UNIVERSITY	40,400,253	4,798,945	-	-	2,607,248	7,396,193	
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	58,061,694	6,882,488	-	-	695,068	7,577,556	
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	24,580,211	2,913,677	-	-	896,906	3,810,583	
21300	NC STATE UNIVERSITY	272,026,174	32,245,304	-	-	7,648,150	39,893,454	
21520	UNC-CHAPEL HILL CB1260	424,433,124	50,311,243	-	-	21,054,525	71,365,768	
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	16,404,445	1,944,542	-	-	1,432,947	3,377,489	
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	2,484,596	294,518	-	-	395,032	689,550	
21550	UNC HEALTH CARE SYSTEM	449,172,076	53,243,737	-	-	178,937	53,422,674	
21570	UNIVERSITY OF NORTH CAROLINA PRESS	2,129,485	252,424	-	-	64,310	316,734	
21800	WESTERN CAROLINA UNIVERSITY	43,779,679	5,189,534	-	-	1,157,714	6,347,248	
21900	WINSTON-SALEM STATE UNIVERSITY	20,305,954	2,407,017	-	-	1,050,017	3,457,034	
22000	DEPARTMENT OF PUBLIC INSTRUCTION	45,070,775	5,342,577	-	-	2,384,982	7,727,559	
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	14,623,015	1,733,376	-	-	572,020	2,305,396	
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	91,997,060	10,905,102	-	-	3,555,667	14,460,769	
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	58,544,973	6,939,775	-	-	2,481,996	9,421,771	
30000	YANCEY COUNTY SCHOOLS	9,495,082	1,125,523	-	-	95,805	1,221,328	
30100	ALAMANCE COUNTY SCHOOLS	86,673,934	10,274,112	-	-	-	10,274,112	
30102	CLOVER GARDEN CHARTER SCHOOL	3,054,888	362,119	-	-	140,013	502,132	
30103	RIVER MILL ACADEMY CHARTER	2,805,606	332,570	-	-	-	332,570	
30104	THE HAWBRIDGE SCHOOL	2,389,351	283,228	-	-	-	283,228	
30105	ALAMANCE COMMUNITY COLLEGE	10,440,475	1,237,588	-	-	660,786	1,898,374	
30200	ALEXANDER COUNTY SCHOOLS	19,017,210	2,254,253	-	-	-	2,254,253	
30300	ALLEGHANY COUNTY SCHOOLS	7,322,090	867,942	-	-	97,618	965,560	
30400	ANSON COUNTY SCHOOLS	14,249,091	1,689,052	-	-	292,183	1,981,235	
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	9,285,779	1,100,713	-	-	329,051	1,429,764	
30500	ASHE COUNTY SCHOOLS	13,382,481	1,596,326	-	-	186,407	1,772,733	
30600	AVERY COUNTY SCHOOLS	10,408,727	1,233,825	-	-	64,487	1,298,312	
30700	BEAUFORT COUNTY SCHOOLS	26,319,310	3,119,825	-	-	-	3,119,825	
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	6,440,194	763,405	-	-	261,334	1,024,739	
30800	BERTIE COUNTY SCHOOLS	7,861,811	931,919	-	-	146,380	1,078,299	
30900	BLADEN COUNTY SCHOOLS	19,279,427	2,285,335	-	-	673,860	2,959,195	
30905	BLADEN COMMUNITY COLLEGE	3,509,947	416,060	-	-	152,515	568,575	
31000	BRUNSWICK COUNTY SCHOOLS	62,105,482	7,361,829	-	-	1,815,594	9,177,423	
31005	BRUNSWICK COMMUNITY COLLEGE	6,336,718	751,139	-	-	551,250	1,302,389	
31100	BUNCOMBE COUNTY SCHOOLS	110,171,177	13,059,416	-	-	240,479	13,299,895	
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	724,331	85,860	-	-	31,158	117,018	

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
\$ -	\$ -	\$ 537,425	\$ 94,891	\$ 632,316	\$ 4,009,525	\$ 806,071	\$ 4,815,596
-	-	1,337,322	65,064	1,402,386	9,977,255	158,874	10,136,129
-	-	288,757	216,753	505,510	2,154,308	(125,269)	2,029,039
-	-	2,166,908	-	2,166,908	16,166,483	2,305,047	18,471,530
-	-	9,060,472	-	9,060,472	67,596,752	13,788,511	81,385,263
-	-	77,531	-	77,531	578,433	254,036	832,469
-	-	727,509	-	727,509	5,427,672	1,619,177	7,046,849
-	-	246,361	80,050	326,411	1,838,005	383,139	2,221,144
-	-	2,280,255	-	2,280,255	17,012,123	4,203,673	21,215,796
-	-	319,808	-	319,808	2,385,964	825,412	3,211,376
-	-	389,132	117,501	506,633	2,903,167	968,972	3,872,139
-	-	740,860	-	740,860	5,527,275	7,449,685	12,976,960
-	-	117,280	-	117,280	874,985	262,254	1,137,239
-	-	2,120,427	-	2,120,427	15,819,706	4,868,737	20,688,443
-	-	227,299	-	227,299	1,695,795	274,753	1,970,548
-	-	953,485	297,785	1,251,270	7,113,591	60,736	7,174,327
-	-	131,274	364,645	495,919	979,385	(253,868)	725,517
-	-	115,087	-	115,087	858,620	117,750	976,370
-	-	10,514	143,727	154,241	78,441	(43,617)	34,824
-	-	774,671	-	774,671	5,779,528	1,028,735	6,808,263
-	-	17,085,464	4,179,075	21,264,539	127,468,184	(7,228,078)	120,240,106
-	-	1,634,816	1,182,719	2,817,535	12,196,743	928,861	13,125,604
-	-	783,672	-	783,672	5,846,683	1,379,176	7,225,859
-	-	417,232	-	417,232	3,112,813	818,515	3,931,328
-	-	1,705,691	-	1,705,691	12,725,515	1,315,191	14,040,706
-	-	198,594	-	198,594	1,481,634	391,295	1,872,929
-	-	611,212	13,383	624,595	4,560,023	550,144	5,110,167
-	-	68,303	76,127	144,430	509,585	(9,473)	500,112
-	-	1,990,818	29,005	2,019,823	14,852,736	987,326	15,840,062
-	-	4,879	13,395	18,274	36,399	2,808	39,207
-	-	719	219	938	5,361	426	5,787
-	-	1,815	-	1,815	13,544	5,418	18,962
-	-	10,174	17,443	27,617	75,902	(8,008)	67,894
-	-	399,268	-	399,268	2,978,786	1,279,003	4,257,789
-	-	7,714,829	107,616,340	115,331,169	57,557,421	(117,259,520)	(59,702,099)
-	-	20,307,745	1,130,231	21,437,976	151,508,403	113,703,095	265,211,498
-	-	3,182,797	-	3,182,797	23,745,642	4,478,914	28,224,556
-	-	423,284	-	423,284	3,157,959	676,598	3,834,557
-	-	4,997,372	3,499,291	8,496,663	37,283,502	(552,195)	36,731,307
-	-	437,958	-	437,958	3,267,438	502,682	3,770,120
-	-	960,217	-	960,217	7,163,816	2,163,626	9,327,442
-	-	1,820,173	-	1,820,173	13,579,620	3,260,425	16,840,045
-	-	1,299,426	155,542	1,454,968	9,694,529	1,456,225	11,150,754
-	-	1,867,486	542,851	2,410,337	13,932,605	(484,025)	13,448,580
-	-	790,593	-	790,593	5,898,319	466,075	6,364,394
-	-	8,749,401	-	8,749,401	65,275,968	5,063,447	70,339,415
-	-	13,651,390	-	13,651,390	101,847,857	12,396,559	114,244,416
-	-	527,630	-	527,630	3,936,445	1,302,682	5,239,127
-	-	79,914	-	79,914	596,209	349,607	945,816
-	-	14,447,089	13,965,439	28,412,528	107,784,266	(8,648,653)	99,135,613
-	-	68,492	57,212	125,704	510,996	65,948	576,944
-	-	1,408,122	-	1,408,122	10,505,463	939,855	11,445,318
-	-	653,117	-	653,117	4,872,659	524,514	5,397,173
-	-	1,449,648	-	1,449,648	10,815,277	2,784,498	13,599,775
-	-	470,332	39,270	509,602	3,508,969	405,217	3,914,186
-	-	2,958,977	-	2,958,977	22,075,806	2,198,950	24,274,756
-	-	1,883,030	-	1,883,030	14,048,574	2,074,581	16,123,155
-	-	305,398	136,256	441,654	2,278,460	2,768	2,281,228
-	-	2,787,765	8,704,974	11,492,739	20,798,458	(4,825,626)	15,972,832
-	-	98,257	71,797	170,054	733,057	112,530	845,587
-	-	90,239	26,861	117,100	673,239	(39,164)	634,075
-	-	76,851	38,387	115,238	573,354	73,146	646,500
-	-	335,806	5,129	340,935	2,505,318	443,680	2,948,998
-	-	611,666	1,892,654	2,504,320	4,563,409	(758,554)	3,804,855
-	-	235,506	170,880	406,386	1,757,024	(7,497)	1,749,527
-	-	458,305	571,328	1,029,633	3,419,242	137,274	3,556,516
-	-	298,066	26,656	324,722	2,228,235	278,474	2,506,709
-	-	430,432	466,128	896,560	3,211,288	(60,828)	3,150,460
-	-	334,784	545,895	880,679	2,497,700	(173,428)	2,324,272
-	-	846,530	1,704,957	2,551,487	6,315,637	(654,658)	5,660,979
-	-	207,141	-	207,141	1,545,402	186,864	1,732,266
-	-	252,866	322,249	575,115	1,886,536	35,941	1,922,477
-	-	620,100	121,590	741,690	4,626,331	534,592	5,160,923
-	-	112,893	6,725	119,618	842,254	190,252	1,032,506
-	-	1,997,550	-	1,997,550	14,902,961	1,350,066	16,253,027
-	-	203,813	-	203,813	1,520,572	384,888	1,905,460
-	-	3,543,526	2,148,903	5,692,429	26,436,905	(1,385,445)	25,051,460
-	-	23,297	23,893	47,190	173,812	14,006	187,818

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

			Deferred Outflows Of Resources				
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	2,208,268	261,763	-	-	28,888	290,651
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	17,490,941	2,073,333	-	-	223,159	2,296,492
31110	ASHEVILLE CITY SCHOOLS	25,537,362	3,027,135	-	-	-	3,027,135
31200	BURKE COUNTY SCHOOLS	49,474,377	5,864,569	-	-	275,256	6,139,825
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	5,497,153	651,619	-	-	327,419	979,038
31300	CABARRUS COUNTY SCHOOLS	149,790,658	17,755,811	-	-	583,612	18,339,423
31301	CAROLINA INTERNATIONAL SCHOOL	2,552,796	302,602	-	-	881	303,483
31320	KANNAPOLIS CITY SCHOOLS	23,710,073	2,810,533	-	-	103,445	2,913,978
31400	CALDWELL COUNTY SCHOOLS	45,545,823	5,398,888	-	-	104,987	5,503,875
31405	CALDWELL COMMUNITY COLLEGE	11,757,440	1,393,698	-	-	613,486	2,007,184
31500	CAMDEN COUNTY SCHOOLS	9,219,931	1,092,908	-	-	181,161	1,274,069
31600	CARTERET COUNTY SCHOOLS	35,043,027	4,153,913	-	-	-	4,153,913
31605	CARTERET COMMUNITY COLLEGE	6,332,015	760,581	-	-	314,288	1,064,869
31700	CASWELL COUNTY SCHOOLS	9,558,579	1,133,050	-	-	123,152	1,256,202
31800	CATAWBA COUNTY SCHOOLS	64,230,264	7,613,695	-	-	-	7,613,695
31805	CATAWBA VALLEY COMMUNITY COLLEGE	12,775,736	1,514,404	-	-	95,993	1,610,397
31810	HICKORY CITY SCHOOLS	15,118,053	1,792,056	-	-	-	1,792,056
31820	NEWTON-CONOVER CITY SCHOOLS	11,880,906	1,408,333	-	-	-	1,408,333
31900	CHATHAM COUNTY SCHOOLS	44,589,848	5,295,569	-	-	738,751	6,024,320
32000	CHEROKEE COUNTY SCHOOLS	15,051,028	1,784,111	-	-	40,477	1,824,588
32005	TRI-COUNTY COMMUNITY COLLEGE	3,976,764	471,396	-	-	-	471,396
32100	EDENTON-CHOWAN COUNTY SCHOOLS	8,327,452	987,115	-	-	82,765	1,069,880
32200	CLAY COUNTY SCHOOLS	7,049,290	835,605	-	-	83,130	918,735
32300	CLEVELAND COUNTY SCHOOLS	62,270,103	7,381,343	-	-	-	7,381,343
32305	CLEVELAND COMMUNITY COLLEGE	8,921,262	1,057,504	-	-	531,843	1,589,347
32400	COLUMBUS COUNTY SCHOOLS	23,324,391	2,764,815	-	-	94,979	2,859,794
32405	SOUTHEASTERN COMMUNITY COLLEGE	5,762,898	683,120	-	-	77,145	760,265
32410	WHITEVILLE CITY SCHOOLS	9,584,448	1,136,117	-	-	-	1,136,117
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	54,077,875	6,410,256	-	-	-	6,410,256
32505	CRAVEN COMMUNITY COLLEGE	9,834,906	1,165,805	-	-	500,583	1,666,388
32600	CUMBERLAND COUNTY SCHOOLS	191,541,975	22,704,908	-	-	-	22,704,908
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	34,538,583	4,094,117	-	-	1,006,370	5,100,487
32700	CURRITUCK COUNTY SCHOOLS	20,872,719	2,474,200	-	-	85,211	2,559,411
32800	DARE COUNTY SCHOOLS	28,261,834	3,350,087	-	-	-	3,350,087
32900	DAVIDSON COUNTY SCHOOLS	69,654,514	8,256,672	-	-	-	8,256,672
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	-	-	-	-	-	-
32904	DISCOVERY CHARTER	1,632,096	193,465	-	-	233,570	427,035
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	11,436,430	1,355,646	-	-	810,010	2,165,656
32910	LEXINGTON CITY SCHOOLS	14,234,981	1,687,379	-	-	562,645	2,250,024
32915	ALAMANCE COMMUNITY SCHOOLS	2,391,702	283,506	-	-	384,975	668,481
32920	THOMASVILLE CITY SCHOOLS	10,208,830	1,210,129	-	-	391,353	1,601,482
33000	DAVIE COUNTY SCHOOLS	26,868,541	3,161,222	-	-	80,314	3,241,536
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	510,324	60,463	-	-	110,900	171,393
33027	CORNERSTONE ACADEMY	4,333,050	513,629	-	-	-	513,629
33100	DUPLIN COUNTY SCHOOLS	38,235,492	4,532,340	-	-	273,918	4,806,258
33105	JAMES SPRUNT TECHNICAL COLLEGE	5,612,387	665,278	-	-	697,008	1,362,286
33200	DURHAM PUBLIC SCHOOLS	172,849,303	20,489,125	-	-	-	20,489,125
33202	CENTRAL PARK SCHOOL FOR CHILDREN	3,239,499	384,002	-	-	-	384,002
33203	HEALTHY START ACADEMY	4,773,998	565,898	-	-	623,353	1,189,251
33204	VOYAGER ACADEMY	5,899,298	699,288	-	-	28,451	727,739
33205	DURHAM TECHNICAL INSTITUTE	16,739,566	1,984,266	-	-	604,884	2,589,150
33206	BEAR GRASS CHARTER SCHOOL	1,463,948	173,533	-	-	31,599	205,132
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	5,832,274	691,343	-	-	-	691,343
33300	EDGECOMBE COUNTY SCHOOLS	31,556,598	3,740,640	-	-	3,185,146	6,925,786
33305	EDGECOMBE TECHNICAL COLLEGE	5,709,984	676,847	-	-	321,933	998,780
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	245,237,695	29,069,864	-	-	808,184	29,878,048
33402	ARTS BASED ELEMENTARY CHARTER	2,563,378	303,856	-	-	82,599	386,455
33405	FORSYTH TECHNICAL INSTITUTE	25,473,866	3,019,608	-	-	1,386,990	4,406,598
33500	FRANKLIN COUNTY SCHOOLS	33,938,893	4,023,032	-	-	20,077	4,043,109
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	1,553,313	184,126	-	-	66,605	250,731
33600	GASTON COUNTY SCHOOLS	118,981,908	14,103,818	-	-	-	14,103,818
33605	GASTON COLLEGE	15,995,245	1,896,036	-	-	939,427	2,835,463
33700	GATES COUNTY SCHOOLS	7,590,187	899,722	-	-	-	899,722
33800	GRAHAM COUNTY SCHOOLS	6,555,428	777,064	-	-	99,493	876,557
33900	GRANVILLE COUNTY SCHOOLS	26,022,993	3,084,701	-	-	119,529	3,204,230
34000	GREENE COUNTY SCHOOLS	14,947,553	1,771,846	-	-	230,986	2,002,832
34100	GUILFORD COUNTY SCHOOLS	316,837,084	37,557,077	-	-	-	37,557,077
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	27,640,979	3,276,493	-	-	2,405,250	5,681,743
34200	HALIFAX COUNTY SCHOOLS	8,370,959	992,273	-	-	8,739	1,001,012
34205	HALIFAX COMMUNITY COLLEGE	3,847,419	456,063	-	-	316,123	772,186
34220	ROANOKE RAPIDS CITY SCHOOLS	11,772,726	1,395,510	-	-	152,385	1,547,895
34230	WELDON CITY SCHOOLS	3,979,116	471,674	-	-	179,197	650,871
34300	HARNETT COUNTY SCHOOLS	74,804,787	8,867,173	-	-	-	8,867,173
34400	HAYWOOD COUNTY SCHOOLS	29,437,695	3,489,471	-	-	-	3,489,471
34405	HAYWOOD TECHNICAL COLLEGE	5,419,546	642,419	-	-	74,678	717,097
34500	HENDERSON COUNTY SCHOOLS	57,901,777	6,863,532	-	-	-	6,863,532
34501	MOUNTAIN COMMUNITY SCHOOL	820,751	97,290	-	-	1,006	98,296
34505	BLUE RIDGE COMMUNITY COLLEGE	9,232,865	1,094,441	-	-	179,820	1,274,261

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	-	71,026	50,247	121,273	529,901	(40,061)	489,840
-	-	562,575	503,429	1,066,004	4,197,163	(67,244)	4,129,919
-	-	821,379	785,532	1,606,911	6,127,999	(680,385)	5,447,614
-	-	1,591,285	63,284	1,654,569	11,871,975	790,577	12,662,552
-	-	176,809	-	176,809	1,319,108	183,983	1,503,091
-	-	4,817,840	1,926,664	6,744,504	35,944,078	(2,648,098)	33,295,980
-	-	82,108	151,517	233,625	612,574	(121,668)	490,906
-	-	762,607	1,077,125	1,839,732	5,689,519	(699,883)	4,989,636
-	-	1,464,928	803,673	2,268,601	10,929,271	192,108	11,121,379
-	-	378,164	-	378,164	2,821,340	597,989	3,419,329
-	-	296,548	-	296,548	2,212,434	324,637	2,537,071
-	-	1,127,118	2,073,682	3,200,800	8,408,998	(671,641)	7,737,357
-	-	203,662	-	203,662	1,519,443	279,748	1,799,191
-	-	307,440	235,553	542,993	2,293,697	(68,635)	2,225,062
-	-	2,065,891	1,239,897	3,305,788	15,412,828	123,110	15,535,938
-	-	410,916	459,545	870,461	3,065,692	(136,018)	2,929,674
-	-	486,254	401,683	887,937	3,627,759	(118,839)	3,508,920
-	-	382,135	754,262	1,136,397	2,850,967	(516,256)	2,334,711
-	-	1,434,180	563,011	1,997,191	10,699,873	(225)	10,699,648
-	-	484,099	602,328	1,086,427	3,611,676	(359,775)	3,251,901
-	-	127,908	235,468	363,376	954,273	(109,166)	845,107
-	-	267,843	373,384	641,227	1,998,273	(62,404)	1,935,869
-	-	226,732	147,958	374,690	1,691,562	69,812	1,761,374
-	-	2,002,844	1,664,644	3,667,488	14,942,464	(504,742)	14,437,722
-	-	286,942	-	286,942	2,140,765	435,374	2,576,139
-	-	750,201	439,849	1,190,050	5,596,969	208,760	5,805,729
-	-	185,357	42,131	227,488	1,382,777	61,757	1,444,634
-	-	308,272	525,651	833,923	2,299,940	6,179	2,306,083
-	-	1,739,351	1,844,725	3,584,076	12,976,604	(801,493)	12,175,147
-	-	316,328	-	316,328	2,360,005	335,912	2,695,917
-	-	6,160,721	8,552,604	14,713,325	45,962,812	(3,963,242)	41,999,570
-	-	1,110,893	475,159	1,586,052	8,287,950	498,879	8,786,829
-	-	671,346	805,551	1,476,897	5,008,661	(114,395)	4,894,266
-	-	909,009	336,549	1,245,558	6,781,768	60,461	6,842,229
-	-	2,240,355	1,898,803	4,139,158	16,714,442	(858,079)	15,856,363
-	-	-	438,913	438,913	-	(408,906)	(408,906)
-	-	52,494	-	52,494	391,641	227,643	619,284
-	-	367,839	-	367,839	2,744,310	478,415	3,222,725
-	-	457,851	342,511	800,362	3,415,856	112,064	3,527,920
-	-	76,926	-	76,926	573,918	293,431	867,349
-	-	328,355	505,972	834,327	2,449,732	(425,693)	2,024,039
-	-	657,762	359,869	1,017,631	6,399,439	49,062	6,448,501
-	-	16,414	50,610	67,024	122,458	7,151	129,609
-	-	139,367	235,189	374,556	1,039,768	(125,011)	914,757
-	-	1,229,799	154,540	1,384,339	9,175,068	177,075	9,352,143
-	-	180,516	88,717	269,233	1,346,760	331,907	1,678,667
-	-	5,559,494	10,905,626	16,465,120	41,477,279	(6,971,772)	34,505,507
-	-	104,195	406,650	510,845	777,357	(267,036)	510,321
-	-	153,550	-	153,550	1,145,579	443,870	1,589,449
-	-	189,744	107,596	297,340	1,415,608	(78,472)	1,337,136
-	-	538,408	-	538,408	4,016,861	548,839	4,565,700
-	-	47,086	56,830	103,916	351,292	14,197	365,489
-	-	187,588	769,325	956,913	1,399,525	(621,037)	778,488
-	-	1,014,981	181,192	1,196,173	7,572,387	1,664,417	9,236,804
-	-	183,655	-	183,655	1,370,180	249,615	1,619,795
-	-	7,887,781	6,865,917	14,753,698	58,847,748	(747,700)	58,100,048
-	-	82,448	52,493	134,941	615,114	(5,684)	609,430
-	-	819,337	-	819,337	6,112,762	943,906	7,056,668
-	-	1,091,604	1,301,827	2,393,431	8,144,048	(699,577)	7,444,471
-	-	49,960	23,504	73,464	372,736	58,965	431,701
-	-	3,826,913	4,076,124	7,903,037	28,551,147	(3,963,221)	24,587,926
-	-	514,468	-	514,468	3,838,252	832,519	4,670,771
-	-	244,129	629,683	873,812	1,821,357	(349,983)	1,471,374
-	-	210,848	130,789	341,637	1,573,054	102,097	1,675,151
-	-	836,999	1,393,867	2,230,866	6,244,532	(612,649)	5,631,883
-	-	480,770	693,759	1,174,529	3,586,846	(28,916)	3,557,930
-	-	10,190,691	13,405,377	23,596,068	76,028,887	(8,624,952)	67,403,935
-	-	689,039	-	689,039	6,632,787	1,458,714	8,091,501
-	-	269,242	357,722	626,964	2,008,713	(143,340)	1,865,373
-	-	123,748	182,359	306,107	923,235	(85,977)	837,258
-	-	378,656	475,873	854,529	2,825,008	(13,065)	2,811,943
-	-	127,984	224,973	352,957	954,837	54,680	1,009,517
-	-	2,406,008	3,065,113	5,471,121	17,950,313	(2,018,789)	15,931,524
-	-	946,829	1,505,772	2,452,601	7,063,931	(1,188,592)	5,875,339
-	-	174,313	205,037	379,350	1,300,486	(149,337)	1,151,149
-	-	1,862,342	2,478,649	4,340,991	13,894,231	(1,365,232)	12,528,999
-	-	26,398	66,818	93,216	196,949	(30,047)	166,902
-	-	296,964	-	296,964	2,215,538	299,745	2,515,283

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
34600	HERTFORD COUNTY SCHOOLS	10,911,996	1,293,481	-	-	383,612	1,677,093
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	2,503,409	296,748	-	-	94,758	391,506
34700	HOKE COUNTY SCHOOLS	37,347,716	4,427,105	-	-	-	4,427,105
34800	HYDE COUNTY SCHOOLS	3,433,516	407,000	-	-	32,221	439,221
34900	IREDELL-STATESVILLE SCHOOLS	84,667,915	10,036,323	-	-	101,843	10,138,166
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	2,843,233	337,030	-	-	143,479	480,509
34903	SUCCESS INSTITUTE	270,448	32,058	-	-	41,250	73,308
34905	MITCHELL COMMUNITY COLLEGE	7,628,990	904,321	-	-	378,517	1,282,838
34910	MOOREVILLE CITY SCHOOLS	27,568,075	3,267,851	-	-	398,974	3,666,825
35000	JACKSON COUNTY SCHOOLS	18,221,151	2,159,890	-	-	128,462	2,288,352
35005	SOUTHWESTERN COMMUNITY COLLEGE	6,828,228	809,401	-	-	114,503	923,904
35100	JOHNSTON COUNTY SCHOOLS	154,034,342	18,258,847	-	-	-	18,258,847
35105	JOHNSTON TECHNICAL COLLEGE	14,514,836	1,720,552	-	-	729,780	2,450,332
35106	NEUSE CHARTER SCHOOL	2,863,223	339,399	-	-	5,366	344,765
35200	JONES COUNTY SCHOOLS	5,594,749	663,188	-	-	-	663,188
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	41,606,687	4,931,953	-	-	-	4,931,953
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	16,641,969	1,972,698	-	-	-	1,972,698
35400	LENOIR COUNTY SCHOOLS	35,573,341	4,216,775	-	-	502,922	4,719,697
35401	CHILDRENS VILLAGE ACADEMY	-	-	-	-	-	-
35405	LENOIR COUNTY COMMUNITY COLLEGE	9,423,355	1,117,021	-	-	-	1,117,021
35500	LINCOLN COUNTY SCHOOLS	47,844,633	5,671,383	-	-	48,910	5,720,293
35600	MACON COUNTY SCHOOLS	20,442,354	2,423,186	-	-	-	2,423,186
35700	MADISON COUNTY SCHOOLS	10,728,561	1,271,737	-	-	132,058	1,403,795
35800	MARTIN COUNTY SCHOOLS	12,405,340	1,470,498	-	-	39,131	1,509,629
35805	MARTIN COMMUNITY COLLEGE	2,864,399	339,539	-	-	180,444	519,983
35900	MCDOWELL COUNTY SCHOOLS	24,497,901	2,903,920	-	-	-	2,903,920
35905	MCDOWELL TECHNICAL COLLEGE	4,274,257	506,660	-	-	409,550	916,210
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	665,635,262	78,902,743	-	-	-	78,902,743
36003	COMMUNITY SCHOOL OF DAVIDSON	5,145,570	609,943	-	-	-	609,943
36004	CORVIAN COMMUNITY CHARTER SCHOOL	4,931,564	584,575	-	-	455,734	1,040,309
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	53,508,758	6,342,795	-	-	2,121,540	8,464,335
36006	LAKE NORMAN CHARTER SCHOOL	7,892,383	935,543	-	-	-	935,543
36007	SOCRATES ACADEMY	3,629,885	430,277	-	-	9,407	439,684
36008	PINE LAKE PREP CHARTER	7,369,125	873,518	-	-	-	873,518
36009	CHARLOTTE SECONDARY CHARTER	524,434	62,165	-	-	-	62,165
36100	MITCHELL COUNTY SCHOOLS	7,854,755	931,083	-	-	94,530	1,025,613
36105	MAYLAND TECHNICAL COLLEGE	3,953,247	468,608	-	-	371,616	840,224
36200	MONTGOMERY COUNTY SCHOOLS	16,435,018	1,948,166	-	-	624,615	2,572,781
36205	MONTGOMERY COMMUNITY COLLEGE	4,081,416	483,801	-	-	309,261	793,062
36300	MOORE COUNTY SCHOOLS	56,477,809	6,694,738	-	-	132,070	6,826,808
36301	ACADEMY OF MOORE COUNTY	1,508,630	178,829	-	-	13,730	192,559
36302	STARS CHARTER SCHOOL	2,878,613	317,516	-	-	8,017	325,533
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	3,769,812	446,864	-	-	-	467,268
36305	SANDHILLS COMMUNITY COLLEGE	12,103,143	1,434,676	-	-	221,070	1,655,746
36400	NASH-ROCKY MOUNT SCHOOLS	52,341,127	6,204,387	-	-	-	6,204,387
36401	ASPIRE TRADE HIGH SCHOOL	1,159,400	137,432	-	-	519,217	656,649
36405	NASH COMMUNITY COLLEGE	8,046,421	953,803	-	-	232,250	1,186,053
36500	NEW HANOVER COUNTY SCHOOLS	118,577,411	14,055,870	-	-	971,832	15,027,702
36501	CAPE FEAR CENTER FOR INQUIRY	1,652,086	195,834	-	-	-	195,834
36502	WILMINGTON PREPARATORY ACADEMY	262,217	31,083	-	-	7,450	38,533
36505	CAPE FEAR COMMUNITY COLLEGE	25,973,607	3,078,847	-	-	966,160	4,045,007
36600	NORTHAMPTON COUNTY SCHOOLS	5,844,032	692,737	-	-	28,528	721,265
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	561,867	561,867
36700	ONslow COUNTY SCHOOLS	119,412,273	14,154,833	-	-	2,158,810	16,313,643
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	231,645	27,459	-	-	28,608	56,067
36705	COASTAL CAROLINA COMMUNITY COLLEGE	10,545,127	1,249,993	-	-	-	1,249,993
36800	ORANGE COUNTY SCHOOLS	38,410,695	4,553,108	-	-	200,993	4,754,101
36802	ORANGE CHARTER SCHOOL	3,221,861	381,911	-	-	-	381,911
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	74,878,867	8,875,954	-	-	-	8,875,954
36900	PAMLICO COUNTY SCHOOLS	7,447,907	882,856	-	-	99,104	981,960
36901	ARAPAHOE CHARTER SCHOOL	2,511,640	297,724	-	-	52,492	350,216
36905	PAMLICO COMMUNITY COLLEGE	2,050,703	243,085	-	-	3,021	246,106
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	21,085,550	2,499,429	-	-	-	2,499,429
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	2,718,592	322,255	-	-	30,086	352,341
37005	COLLEGE OF THE ALBEMARLE	6,989,321	828,497	-	-	106,851	935,348
37100	PENDER COUNTY SCHOOLS	47,718,815	5,656,469	-	-	990,765	6,647,234
37200	PERQUIMANS COUNTY SCHOOLS	8,811,907	1,044,541	-	-	234,889	1,279,430
37300	PERSON COUNTY SCHOOLS	19,341,747	2,292,722	-	-	-	2,292,722
37301	ROXBORO COMMUNITY SCHOOL	2,397,582	284,203	-	-	72,623	356,826
37305	PIEDMONT COMMUNITY COLLEGE	5,113,822	606,180	-	-	212,305	818,485
37400	PITT COUNTY SCHOOLS	105,470,082	12,502,160	-	-	-	12,502,160
37405	PITT COMMUNITY COLLEGE	18,833,775	2,232,509	-	-	43,187	2,275,696
37500	POLK COUNTY SCHOOLS	11,666,899	1,382,965	-	-	100,768	1,483,733
37600	RANDOLPH COUNTY SCHOOLS	63,366,006	7,511,248	-	-	-	7,511,248
37601	UWHARRIE CHARTER ACADEMY	6,919,946	820,273	-	-	-	820,273
37605	RANDOLPH COMMUNITY COLLEGE	8,296,879	983,491	-	-	329,535	1,313,026
37610	ASHEBORO CITY SCHOOLS	19,399,365	2,299,552	-	-	-	2,299,552
37700	RICHMOND COUNTY SCHOOLS	29,168,423	3,457,552	-	-	243,829	3,701,381

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	-	350,971	1,185,975	1,536,946	2,618,465	(168,059)	2,450,406
-	-	80,519	-	80,519	600,723	124,488	725,211
-	-	1,201,245	2,658,150	3,859,395	8,962,036	(1,730,599)	7,231,437
-	-	110,435	234,396	344,831	823,914	(76,459)	747,455
-	-	2,723,244	2,041,737	4,764,981	20,317,089	(739,792)	19,577,297
-	-	91,449	42,922	134,371	682,268	70,705	752,973
-	-	8,699	38,542	47,241	64,897	54,542	119,439
-	-	245,377	54,337	299,714	1,830,668	105,230	1,935,898
-	-	886,695	316,671	1,203,366	6,615,293	63,275	6,678,568
-	-	586,062	661,552	1,247,614	4,372,385	(357,863)	4,014,522
-	-	219,622	86,877	306,499	1,638,516	(24,380)	1,614,136
-	-	4,954,333	4,359,680	9,314,013	36,962,402	(2,580,756)	34,381,646
-	-	466,853	34,374	501,227	3,483,010	336,506	3,819,516
-	-	92,092	127,464	219,556	687,065	(158,438)	528,627
-	-	179,949	58,364	238,313	1,342,528	38,540	1,381,068
-	-	1,338,230	3,051,937	4,390,167	9,984,027	(1,574,604)	8,409,423
-	-	535,269	283,959	819,228	3,993,442	(343,128)	3,650,314
-	-	1,144,175	2,049,668	3,193,843	8,536,253	(519,730)	8,016,523
-	-	-	237,574	237,574	-	(153,813)	89,761
-	-	303,091	355,928	659,019	2,261,248	(431,688)	1,829,560
-	-	1,538,866	439,618	1,978,484	11,480,898	335,353	11,816,251
-	-	657,504	1,030,802	1,688,306	4,905,390	(248,086)	4,657,304
-	-	345,072	361,151	706,223	2,574,448	52,922	2,627,370
-	-	399,003	588,133	987,136	2,976,811	(181,763)	2,795,048
-	-	92,130	-	92,130	687,347	129,354	816,701
-	-	787,946	995,592	1,783,538	5,878,567	(513,250)	5,365,317
-	-	137,476	-	137,476	1,025,660	390,617	1,416,277
-	-	21,409,372	33,543,547	54,952,919	159,727,224	(25,581,653)	134,145,571
-	-	165,501	33,957	199,458	1,234,742	80,841	1,315,583
-	-	158,618	106,073	264,691	1,183,388	115,167	1,298,555
-	-	1,721,046	164,290	1,885,336	12,840,073	628,342	13,468,415
-	-	253,849	382,619	636,468	1,893,873	(359,762)	1,534,111
-	-	116,751	11,324	128,075	871,035	79,405	950,440
-	-	237,019	357,938	594,957	1,768,311	(353,556)	1,414,755
-	-	16,868	235,654	252,522	125,844	(131,441)	(5,597)
-	-	252,639	241,214	493,853	1,884,843	54,012	1,938,855
-	-	127,152	36,066	163,218	948,629	125,917	1,074,546
-	-	528,613	-	528,613	3,943,781	464,629	4,408,410
-	-	131,274	27,883	159,157	979,385	154,161	1,133,546
-	-	1,816,542	738,293	2,554,835	13,552,533	(332,018)	13,220,515
-	-	48,523	30,773	79,296	362,014	(18,711)	343,303
-	-	86,154	21,055	107,209	642,765	8,474	651,239
-	-	121,252	28,228	149,480	904,512	1,243	905,855
-	-	380,283	49,424	438,707	2,904,296	287,473	3,191,769
-	-	1,683,491	3,443,990	5,127,481	12,559,886	(1,285,582)	11,274,304
-	-	37,291	-	37,291	278,212	338,914	617,126
-	-	258,804	239,324	498,128	1,930,836	(157,730)	1,773,106
-	-	3,813,902	11,473,049	15,286,951	28,454,083	(5,900,141)	22,553,942
-	-	53,137	160,590	213,727	396,438	(104,482)	291,956
-	-	8,434	34,372	42,806	62,922	(50,410)	12,512
-	-	835,410	13,911	849,321	6,232,681	792,672	7,025,353
-	-	187,966	160,448	348,414	1,402,346	(127,459)	1,274,887
-	-	-	-	-	-	(1,989)	(1,989)
-	-	3,840,755	2,172,031	6,012,786	28,654,418	699,723	29,354,141
-	-	7,451	143,715	151,166	55,586	(79,969)	(24,383)
-	-	339,172	443,331	782,503	2,530,431	(198,766)	2,331,665
-	-	1,235,435	1,690,476	2,925,911	9,217,110	(600,448)	8,616,662
-	-	103,627	81,676	185,303	773,124	(93,553)	679,571
-	-	2,408,390	3,470,849	5,879,239	17,968,089	(1,901,434)	16,066,655
-	-	239,553	447,864	687,417	1,787,215	(80,127)	1,707,088
-	-	80,784	25,610	106,394	602,698	65,998	668,696
-	-	65,958	43,947	109,905	492,091	(74,201)	417,890
-	-	678,192	974,055	1,652,247	5,059,733	(577,839)	4,481,894
-	-	87,440	27,931	115,371	652,359	33,103	685,462
-	-	224,803	73,774	298,577	1,677,172	133,480	1,810,652
-	-	1,534,819	682,336	2,217,155	11,450,706	956,888	12,407,594
-	-	283,425	-	283,425	2,114,524	339,827	2,454,351
-	-	622,104	1,628,944	2,251,048	4,641,286	(650,352)	3,990,934
-	-	77,115	40,074	117,189	575,329	(1,480)	573,849
-	-	164,480	35,419	199,899	1,227,123	152,353	1,379,476
-	-	3,392,321	5,219,801	8,612,122	25,308,821	(3,014,289)	22,294,532
-	-	605,766	240,014	845,780	4,519,392	(335,100)	4,184,292
-	-	375,252	48,859	424,111	2,799,613	202,943	3,002,556
-	-	2,038,093	2,686,680	4,724,773	15,205,439	(1,600,386)	13,605,053
-	-	222,572	336,128	558,700	1,660,525	(219,938)	1,440,587
-	-	266,859	20,984	287,843	1,990,936	110,112	2,101,048
-	-	623,958	834,371	1,458,329	4,655,112	(727,661)	3,927,451
-	-	938,168	914,200	1,852,368	6,999,316	(67,916)	6,931,400

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Deferred Outflows Of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
37705	RICHMOND TECHNICAL COLLEGE	8,461,500	1,003,005	-	-	166,637	1,169,642
37800	ROBESON COUNTY SCHOOLS	85,742,652	10,163,720	-	-	373,143	10,536,863
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	676,120	80,146	-	-	-	80,146
37805	ROBESON COMMUNITY COLLEGE	7,758,335	919,654	-	-	404,763	1,324,417
37900	ROCKINGHAM COUNTY SCHOOLS	46,451,237	5,506,214	-	-	262,954	5,769,168
37901	BETHANY COMMUNITY MIDDLE SCHOOL	2,097,737	248,661	-	-	76,411	325,072
37905	ROCKINGHAM COMMUNITY COLLEGE	5,264,332	624,021	-	-	200,737	824,758
38000	ROWAN-SALISBURY SCHOOL SYSTEM	74,049,884	8,777,689	-	-	53,639	8,831,328
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	17,496,821	2,074,029	-	-	250,427	2,324,456
38100	RUTHERFORD COUNTY SCHOOLS	32,713,646	3,877,794	-	-	403,169	4,280,963
38105	ISOTHERMAL COMMUNITY COLLEGE	6,474,294	767,447	-	-	87,490	854,937
38200	SAMPSON COUNTY SCHOOLS	33,187,518	3,933,966	-	-	-	3,933,966
38205	SAMPSON COMMUNITY COLLEGE	5,510,087	653,152	-	-	310,767	963,919
38210	CLINTON CITY SCHOOLS	12,641,688	1,498,514	-	-	-	1,498,514
38300	SCOTLAND COUNTY SCHOOLS	27,504,579	3,260,324	-	-	543,192	3,803,516
38400	STANLY COUNTY SCHOOLS	35,660,355	4,227,089	-	-	988,086	5,215,175
38402	GRAY STONE DAY SCHOOL	2,215,323	262,599	-	-	-	262,599
38405	STANLY COMMUNITY COLLEGE	8,112,269	961,608	-	-	-	1,075,726
38500	STOKES COUNTY SCHOOLS	26,262,869	3,113,135	-	-	425,562	3,538,697
38600	SURRY COUNTY SCHOOLS	29,529,412	3,500,343	-	-	-	3,500,343
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	140,936	140,936
38602	MILLENNIUM CHARTER ACADEMY	2,236,489	265,108	-	-	-	265,108
38605	SURRY COMMUNITY COLLEGE	8,933,021	1,058,898	-	-	189,282	1,248,180
38610	MOUNT AIRY CITY SCHOOLS	8,941,252	1,059,874	-	-	400,936	1,460,810
38620	ELKIN CITY SCHOOLS	5,191,429	615,379	-	-	29,812	645,191
38700	SWAIN COUNTY SCHOOLS	9,552,700	1,132,353	-	-	63,863	1,196,216
38701	MOUNTAIN DISCOVERY CHARTER	998,306	118,337	-	-	40,126	158,463
38800	TRANSYLVANIA COUNTY SCHOOLS	17,154,645	2,033,469	-	-	-	2,033,469
38801	BREVARD ACADEMY CHARTER SCHOOL	1,910,775	226,499	-	-	3,898	230,397
38900	TYRRELL COUNTY SCHOOLS	3,393,537	402,261	-	-	-	402,261
39000	UNION COUNTY SCHOOLS	168,861,957	20,016,475	-	-	-	20,016,475
39100	VANCE COUNTY SCHOOLS	21,184,323	2,511,137	-	-	480,146	2,991,283
39101	VANCE CHARTER SCHOOL	3,462,912	410,485	-	-	145,541	556,026
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	8,480,314	1,005,235	-	-	320,494	1,325,729
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	789,079,565	93,535,523	-	-	-	93,535,523
39201	ENDEAVOR CHARTER SCHOOL	3,212,454	380,796	-	-	29,978	410,774
39204	SOUTHERN WAKE ACADEMY	2,026,010	240,158	-	-	-	240,158
39205	WAKE TECHNICAL COLLEGE	72,269,630	8,566,662	-	-	2,266,641	10,833,303
39208	EAST WAKE FIRST ACADEMY	5,055,029	599,211	-	-	-	599,211
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	-	-
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	-	-
39300	WARREN COUNTY SCHOOLS	8,775,455	1,040,221	-	-	346,180	1,386,401
39301	HALIWA-SAPONI TRIBAL CHARTER	589,107	69,631	-	-	33,798	103,629
39400	WASHINGTON COUNTY SCHOOLS	4,806,922	569,801	-	-	138,824	708,625
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	6,874,087	814,837	-	-	73,040	887,877
39500	WATAUGA COUNTY SCHOOLS	24,134,559	2,860,850	-	-	-	2,860,850
39501	TWO RIVERS COMMUNITY SCHOOL	738,441	87,533	-	-	57,783	145,316
39600	WAYNE COUNTY SCHOOLS	64,789,974	7,680,042	-	-	96,307	7,776,349
39605	WAYNE COMMUNITY COLLEGE	9,604,438	1,138,486	-	-	89,139	1,227,625
39700	WILKES COUNTY SCHOOLS	38,575,316	4,572,622	-	-	-	4,572,622
39703	PINNACLE CLASSICAL ACADEMY	3,118,385	369,646	-	-	16,935	386,581
39705	WILKES COMMUNITY COLLEGE	10,332,296	1,224,765	-	-	-	1,224,765
39800	WILSON COUNTY SCHOOLS	43,242,310	5,125,836	-	-	634,709	5,760,545
39805	WILSON COMMUNITY COLLEGE	5,109,119	605,622	-	-	101,618	707,240
39900	YADKIN COUNTY SCHOOLS	22,792,901	2,701,814	-	-	60,572	2,762,386
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	369,934,290	43,851,088	-	-	43,429,685	87,280,773
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	609,096	72,201	-	-	162,590	234,791
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	12,331,261	1,461,717	-	-	419,863	1,881,580
Total for all Employers		\$ 11,758,616,002	\$ 1,399,837,003	\$ -	\$ -	\$ 368,905,031	\$ 1,762,742,034

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	-	272,154	23,932	296,086	2,030,439	62,856	2,093,295
-	-	2,757,811	6,130,834	8,888,645	20,574,985	(1,876,468)	18,698,517
-	-	21,747	112,744	134,491	162,243	(80,901)	81,342
-	-	249,538	-	249,538	1,861,706	300,181	2,161,887
-	-	1,494,049	1,201,086	2,695,135	11,146,536	(277,157)	10,869,379
-	-	67,471	-	67,471	503,377	98,134	601,511
-	-	169,321	-	169,321	1,263,240	118,162	1,381,402
-	-	2,381,727	2,656,423	5,038,150	17,769,165	(2,116,365)	15,652,800
-	-	562,765	-	562,765	4,198,574	258,474	4,457,048
-	-	1,052,196	2,729,809	3,782,005	7,850,035	(1,135,830)	6,714,205
-	-	208,238	100,496	308,734	1,553,535	(35,524)	1,518,061
-	-	1,067,437	318,138	1,385,575	7,963,746	270,334	8,234,080
-	-	177,225	37,404	214,629	1,322,212	137,331	1,459,543
-	-	406,605	444,321	850,926	3,033,526	(79,192)	2,954,334
-	-	884,652	480,741	1,365,393	6,600,056	214,065	6,814,121
-	-	1,146,973	140,204	1,287,177	8,557,133	567,201	9,124,334
-	-	71,253	156,824	228,077	531,594	(114,726)	416,868
-	-	260,922	119,820	380,742	1,946,637	(71,002)	1,875,635
-	-	844,714	206,749	1,051,463	6,302,093	342,768	6,644,861
-	-	949,779	1,554,104	2,503,883	7,085,939	(526,048)	6,559,891
-	-	-	-	-	-	56,511	56,511
-	-	71,934	244,394	316,328	536,673	(222,031)	314,642
-	-	287,320	95,005	382,325	2,143,586	57,883	2,201,469
-	-	287,585	104,001	391,586	2,145,561	208,543	2,354,104
-	-	166,976	383,500	550,476	1,245,746	(32,550)	1,213,196
-	-	307,251	648,273	955,524	2,292,286	(315,731)	1,976,555
-	-	32,109	-	32,109	239,556	22,106	261,662
-	-	551,759	933,675	1,485,434	4,116,464	(404,721)	3,711,743
-	-	61,458	112,756	174,214	458,514	(33,383)	425,131
-	-	109,149	203,570	312,719	814,320	(153,962)	660,358
-	-	5,431,245	6,442,672	11,873,917	40,520,467	(3,754,556)	36,765,911
-	-	681,369	255,087	936,456	5,083,434	429,943	5,513,377
-	-	111,380	12,533	123,913	830,968	46,113	877,081
-	-	272,759	10,815	283,574	2,034,954	163,838	2,198,792
-	-	25,379,813	8,604,728	33,984,541	189,349,176	(9,281,896)	180,067,280
-	-	103,325	255,924	359,249	770,867	(16,449)	754,418
-	-	65,164	762,228	827,392	486,165	(483,118)	3,047
-	-	2,324,467	-	2,324,467	17,341,971	1,219,226	18,561,197
-	-	162,589	146,492	309,081	1,213,015	(123,925)	1,089,090
-	-	-	-	-	-	312,569	312,569
-	-	-	179,023	179,023	-	(154,831)	(154,831)
-	-	282,252	185,893	468,145	2,105,776	335,295	2,441,071
-	-	18,948	89,811	108,759	141,363	(8,013)	133,350
-	-	154,609	227,263	381,872	1,153,479	6,541	1,160,020
-	-	221,097	164,225	385,322	1,649,520	(129,889)	1,519,631
-	-	776,260	1,977,029	2,753,289	5,791,379	(800,455)	4,990,924
-	-	23,751	36,019	59,770	177,198	2,381	179,579
-	-	2,083,893	1,383,910	3,467,803	15,547,137	(592,824)	14,954,313
-	-	308,915	309,628	618,543	2,304,701	(352,797)	1,951,904
-	-	1,240,729	608,796	1,849,525	9,256,613	(455,845)	8,800,768
-	-	100,299	61,777	162,076	748,294	(54,113)	694,181
-	-	332,326	152,688	485,014	2,479,359	(51,149)	2,428,210
-	-	1,390,838	371,864	1,762,702	10,376,515	51,220	10,427,735
-	-	164,329	123,519	287,848	1,225,995	35,932	1,261,927
-	-	733,107	479,720	1,212,827	5,469,432	268,049	5,737,481
-	-	11,898,500	-	11,898,500	88,770,203	30,233,734	119,003,937
-	-	19,591	-	19,591	146,160	146,517	292,677
-	-	396,620	155,766	552,386	2,959,035	548,977	3,508,012
\$	\$	\$	\$	\$	\$	\$	\$
-	-	378,201,991	368,905,031	747,107,022	2,821,622,000	-	2,821,622,000



Local Governmental Employees' Retirement System

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 13,305,943	0.01679%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	8,631,858	0.01090%
72593	TOWN OF SEAGROVE	797,492	0.00101%
90001	YANCEY COUNTY	100,419,236	0.12675%
90002	YANCEY SOIL & WATER CONSERVATION	307,252	0.00039%
90011	TOWN OF BURNSVILLE	11,885,698	0.01500%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	22,278,618	0.02812%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	83,777,460	0.10574%
90098	TOE RIVER HEALTH DISTRICT	11,348,991	0.01432%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	67,912,956	0.08572%
90101	ALAMANCE COUNTY	491,754,250	0.62069%
90111	CITY OF BURLINGTON	370,872,942	0.46812%
90114	CITY OF MEBANE	98,189,970	0.12394%
90117	ALAMANCE MUNICIPAL ABC BOARD	14,383,134	0.01815%
90121	CITY OF GRAHAM	83,119,222	0.10491%
90131	TOWN OF ELON	42,955,727	0.05422%
90141	TOWN OF HAW RIVER	13,164,742	0.01662%
90151	VILLAGE OF ALAMANCE	979,235	0.00124%
90161	TOWN OF GREEN LEVEL	2,796,660	0.00353%
90171	TOWN OF SPARTA	9,122,673	0.01151%
90201	ALEXANDER COUNTY	153,930,977	0.19429%
90211	TOWN OF TAYLORSVILLE	13,302,552	0.01679%
90301	ALLEGHANY COUNTY	57,519,566	0.07260%
90305	NORTHWESTERN REGIONAL LIBRARY	9,825,066	0.01240%
90307	TOWN OF SPARTA ABC BOARD	290,133	0.00037%
90401	ANSON COUNTY	120,612,792	0.15224%
90411	TOWN OF WADESBORO	19,577,269	0.02471%
90413	WADESBORO HOUSING AUTHORITY	1,812,587	0.00229%
90417	WADESBORO ABC BOARD	900,337	0.00114%
90421	TOWN OF LILESVILLE	1,845,304	0.00233%
90431	TOWN OF POLKTON	1,774,360	0.00224%
90441	TOWN OF PEACHLAND	745,152	0.00094%
90451	TOWN OF ANSONVILLE	1,367,139	0.00173%
90461	TOWN OF MORVEN	549,705	0.00069%
90501	ASHE COUNTY	98,585,977	0.12444%
90507	WEST JEFFERSON ABC BOARD	1,286,302	0.00162%
90511	TOWN OF JEFFERSON	9,123,706	0.01152%
90521	TOWN OF WEST JEFFERSON	11,320,833	0.01429%
90601	AVERY COUNTY	93,280,661	0.11774%
90602	AVERY COUNTY FIRE COMMISSION	5,357,599	0.00676%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	3,412,204	0.00431%
90611	TOWN OF BANNER ELK	9,722,862	0.01227%
90617	HIGH COUNTRY ABC BOARD	2,255,986	0.00285%
90621	TOWN OF NEWLAND	4,748,027	0.00599%
90631	TOWN OF BEECH MOUNTAIN	35,326,236	0.04459%
90641	TOWN OF ELK PARK	1,237,570	0.00156%
90651	VILLAGE OF SUGAR MOUNTAIN	7,044,671	0.00889%
90701	BEAUFORT COUNTY	173,698,457	0.21924%
90704	BEAUFORT COUNTY ABC BOARD	5,417,701	0.00684%
90705	B H M REGIONAL LIBRARY	2,453,027	0.00310%
90709	MIDEAST COMMISSION	11,994,134	0.01514%
90711	CITY OF WASHINGTON	111,344,472	0.14054%
90721	TOWN OF AURORA	1,778,881	0.00225%
90731	TOWN OF BELHAVEN	10,168,414	0.01283%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
90741	TOWN OF WASHINGTON PARK	1,098,824	0.00139%
90751	TOWN OF CHOCOWINITY	7,233,629	0.00913%
90801	BERTIE COUNTY	72,378,352	0.09136%
90804	BERTIE COUNTY ABC BOARD	614,051	0.00078%
90805	ALBEMARLE REGIONAL LIBRARY	4,834,647	0.00610%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	5,898,829	0.00745%
90811	TOWN OF AULANDER	1,833,986	0.00231%
90812	TOWN OF WINDSOR	14,048,139	0.01773%
90813	TOWN OF COLERAIN	168,688	0.00021%
90861	TOWN OF LEWISTON WOODVILLE	177,800	0.00022%
90901	BLADEN COUNTY	151,357,617	0.19104%
90911	TOWN OF ELIZABETH TOWN	21,129,250	0.02667%
90917	ELIZABETH TOWN ABC BOARD	464,397	0.00059%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	462,766	0.00058%
90921	TOWN OF WHITE LAKE	8,320,383	0.01050%
90931	TOWN OF CLARKTON	1,943,064	0.00245%
90941	TOWN OF BLADENBORO	5,588,269	0.00705%
91001	BRUNSWICK COUNTY	597,419,871	0.75407%
91002	TOWN OF LELAND	142,539,340	0.17991%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	42,847,889	0.05408%
91004	BRUNSWICK COUNTY ABC BOARD	3,105,848	0.00392%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	82,741,832	0.10444%
91007	CALABASH ABC BOARD	741,352	0.00094%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	11,880,743	0.01500%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	1,048,497	0.00132%
91010	TOWN OF CALABASH	4,539,596	0.00573%
91011	CITY OF SOUTHPORT	45,306,516	0.05719%
91012	CITY OF NORTHWEST	888,118	0.00112%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	2,025,467	0.00256%
91014	TOWN OF HOLDEN BEACH	13,006,402	0.01642%
91015	CAPE FEAR REGIONAL JETPORT	1,084,526	0.00137%
91017	SOUTHPORT ABC BOARD	2,827,711	0.00357%
91020	TOWN OF BELVILLE	3,697,838	0.00467%
91021	TOWN OF OAK ISLAND	84,187,131	0.10626%
91024	TOWN OF CAROLINA SHORES	8,163,676	0.01030%
91026	TOWN OF NAVASSA	2,684,789	0.00339%
91027	OAK ISLAND ABC BOARD	919,104	0.00116%
91032	TOWN OF ST JAMES	3,342,488	0.00422%
91041	TOWN OF SUNSET BEACH	36,016,800	0.04546%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	51,242,325	0.06468%
91047	TOWN OF SUNSET BEACH ABC BOARD	630,715	0.00080%
91051	TOWN OF CASWELL BEACH	3,850,659	0.00486%
91057	SHALLOTTE ABC BOARD	1,167,714	0.00147%
91061	TOWN OF OCEAN ISLE BEACH	30,821,098	0.03890%
91067	OCEAN ISLE BEACH ABC BOARD	1,246,727	0.00157%
91071	CITY OF BOILING SPRING LAKES	20,050,319	0.02531%
91077	BOILING SPRING LAKES ABC BOARD	1,216,614	0.00154%
91081	TOWN OF SHALLOTTE	32,229,206	0.04068%
91091	VILLAGE OF BALD HEAD ISLAND	45,319,966	0.05720%
91101	BUNCOMBE COUNTY	1,110,474,800	1.40164%
91102	LAND-OF-SKY REGIONAL COUNCIL	40,883,474	0.05160%
91104	WOODFIN ABC COMMISSION	1,339,245	0.00169%
91107	ASHEVILLE-BUNCOMBE AIR QUALITY AGENCY	3,985,745	0.00503%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	85,254,587	0.10761%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	6,534,404	0.00825%
91111	TOWN OF BILTMORE FOREST	18,422,193	0.02325%
91120	WEST BUNCOMBE FIRE DEPARTMENT	21,899,922	0.02764%
91121	CITY OF ASHEVILLE	821,966,146	1.03749%
91127	ASHEVILLE ABC BOARD	20,920,417	0.02641%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	52,460,990	0.06622%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	36,524,000	0.04610%
91141	TOWN OF WEAVERVILLE	48,300,553	0.06097%
91147	WEAVERVILLE ABC BOARD	2,363,410	0.00298%
91151	TOWN OF BLACK MOUNTAIN	57,245,258	0.07226%
91154	BLACK MOUNTAIN ABC BOARD	1,555,210	0.00196%
91161	TOWN OF MONTREAT	7,167,886	0.00905%
91171	TOWN OF WOODFIN	21,411,329	0.02703%
91201	BURKE COUNTY	318,969,130	0.40260%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	1,627,673	0.00205%
91211	TOWN OF VALDESE	30,253,271	0.03819%
91214	TOWN OF RUTHERFORD COLLEGE	1,743,288	0.00220%
91217	MORGANTON ABC BOARD	1,903,840	0.00240%
91221	TOWN OF DREXEL	8,619,071	0.01088%
91231	CITY OF MORGANTON	138,702,475	0.17507%
91233	MORGANTON HOUSING AUTHORITY	3,502,605	0.00442%
91241	TOWN OF GLEN ALPINE	2,189,620	0.00276%
91251	TOWN OF HILDEBRAN	1,658,594	0.00209%
91261	TOWN OF CONNELLY SPRINGS	823,610	0.00104%
91301	CABARRUS COUNTY	737,574,061	0.93097%
91302	WATER AND SEWER AUTHORITY OF CABARRUS COUNTY	39,368,811	0.04969%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	148,803,504	0.18782%
91308	CABARRUS COUNTY TOURISM AUTHORITY	10,189,066	0.01286%
91311	CITY OF CONCORD	744,420,420	0.93961%
91317	CONCORD ABC BOARD	11,611,270	0.01466%
91321	TOWN OF MOUNT PLEASANT	4,519,451	0.00570%
91327	MOUNT PLEASANT ABC BOARD	924,211	0.00117%
91331	CITY OF KANNAPOLIS	278,492,974	0.35151%
91341	TOWN OF MIDLAND	6,573,898	0.00830%
91401	CALDWELL COUNTY	283,788,476	0.35820%
91411	TOWN OF GRANITE FALLS	33,822,456	0.04269%
91414	TOWN OF RHODHISS	2,035,096	0.00257%
91417	GRANITE FALLS ABC BOARD	492,717	0.00062%
91421	TOWN OF SAWMILLS	8,736,707	0.01103%
91423	LENOIR HOUSING AUTHORITY	4,351,184	0.00549%
91431	TOWN OF HUDSON	14,638,837	0.01848%
91441	TOWN OF HARRISBURG	72,242,212	0.09118%
91451	CITY OF LENOIR	104,381,163	0.13175%
91457	CITY OF LENOIR ABC BOARD	1,633,850	0.00206%
91501	CAMDEN COUNTY	44,262,576	0.05587%
91504	CAMDEN COUNTY ABC BOARD	217,896	0.00028%
91601	CARTERET COUNTY	230,684,772	0.29117%
91602	CARTERET COUNTY TOURISM DEVELOPMENT AUTHORITY	1,804,513	0.00228%
91604	CARTERET COUNTY ABC BOARD	5,878,260	0.00742%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	16,873,330	0.02130%
91611	TOWN OF MOREHEAD CITY	107,309,607	0.13545%
91621	TOWN OF NEWPORT	28,811,030	0.03637%
91631	TOWN OF BEAUFORT	47,764,384	0.06029%
91633	BEAUFORT HOUSING AUTHORITY	2,106,570	0.00266%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
91641	TOWN OF PINE KNOLL SHORES	23,656,307	0.02986%
91651	TOWN OF EMERALD ISLE	42,489,831	0.05363%
91661	TOWN OF INDIAN BEACH	12,619,411	0.01593%
91671	TOWN OF CAPE CARTERET	6,985,355	0.00882%
91681	TOWN OF ATLANTIC BEACH	33,031,393	0.04169%
91691	TOWN OF CEDAR POINT	3,143,325	0.00397%
91701	CASWELL COUNTY	89,269,085	0.11268%
91704	CASWELL COUNTY ABC BOARD	1,516,501	0.00191%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	14,522,287	0.01833%
91719	TOWN OF YANCEYVILLE	2,457,136	0.00310%
91801	CATAWBA COUNTY	592,605,965	0.74799%
91804	CATAWBA COUNTY ABC BOARD	16,621,121	0.02098%
91811	CITY OF HICKORY	305,897,877	0.38611%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	5,383,810	0.00680%
91813	HICKORY PUBLIC HOUSING AUTHORITY	2,580,482	0.00326%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	36,638,770	0.04625%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	19,001,130	0.02398%
91821	CITY OF CLAREMONT	15,714,781	0.01984%
91831	TOWN OF MAIDEN	39,134,435	0.04940%
91841	THE TOWN OF LONGVIEW	27,372,585	0.03455%
91851	TOWN OF CONOVER	53,982,302	0.06814%
91861	TOWN OF BROOKFORD	1,543,777	0.00195%
91871	CITY OF NEWTON	98,882,604	0.12481%
91881	TOWN OF CATAWBA	2,220,312	0.00280%
91901	CHATHAM COUNTY	338,192,553	0.42687%
91903	CHATHAM COUNTY HOUSING AUTHORITY	786,488	0.00099%
91904	CHATHAM COUNTY ABC BOARD	4,124,345	0.00521%
91908	GOLDSTON-GULF SANITARY DISTRICT	1,393,977	0.00176%
91911	TOWN OF SILER CITY	44,564,335	0.05625%
91917	SILER CITY ABC BOARD	1,488,205	0.00188%
91921	TOWN OF PITTSBORO	30,124,865	0.03802%
92001	CHEROKEE COUNTY	130,427,140	0.16463%
92005	NANTAHALA REGIONAL LIBRARY	2,502,043	0.00316%
92011	TOWN OF MURPHY	16,601,089	0.02095%
92017	MURPHY ABC BOARD	1,015,937	0.00128%
92021	TOWN OF ANDREWS	10,963,862	0.01384%
92101	CHOWAN COUNTY	58,573,562	0.07393%
92104	CHOWAN COUNTY ABC BOARD	515,898	0.00065%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	12,101,975	0.01528%
92111	TOWN OF EDENTON	42,696,543	0.05389%
92113	THE NEW EDENTON HOUSING AUTHORITY	932,361	0.00118%
92201	CLAY COUNTY	81,480,711	0.10285%
92214	CLAY COUNTY ABC BOARD	2,353,864	0.00297%
92301	CLEVELAND COUNTY	431,121,202	0.54416%
92302	CLEVELAND COUNTY WATER	22,412,296	0.02829%
92311	CITY OF SHELBY	170,339,349	0.21500%
92317	SHELBY ABC BOARD	2,419,410	0.00305%
92321	CITY OF KINGS MOUNTAIN	106,276,852	0.13414%
92327	KINGS MOUNTAIN ABC BOARD	621,227	0.00078%
92331	TOWN OF BOILING SPRINGS	11,143,122	0.01406%
92341	TOWN OF LAWNSDALE	374,538	0.00047%
92351	TOWN OF GROVER	2,386,307	0.00301%
92401	COLUMBUS COUNTY	192,492,551	0.24296%
92403	WHITEVILLE HOUSING AUTHORITY	910,701	0.00115%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
92411	CITY OF WHITEVILLE	34,748,651	0.04386%
92417	WHITEVILLE ABC BOARD	854,274	0.00108%
92421	TOWN OF BRUNSWICK	776,056	0.00098%
92427	LAKE WACCAMAW ABC BOARD	117,260	0.00015%
92431	TOWN OF FAIR BLUFF	863,504	0.00109%
92441	TOWN OF CHADBOURN	7,797,999	0.00984%
92444	WEST COLUMBUS ABC BOARD	763,616	0.00096%
92451	TOWN OF TABOR CITY	8,987,794	0.01134%
92461	TOWN OF LAKE WACCAMAW	9,419,854	0.01189%
92501	CRAVEN COUNTY	306,508,246	0.38688%
92502	FIRST CRAVEN SANITARY DISTRICT	925,490	0.00117%
92504	CRAVEN COUNTY ABC BOARD	8,612,230	0.01087%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	7,658,747	0.00967%
92506	COASTAL CAROLINA REGIONAL AIRPORT	4,740,308	0.00598%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	6,906,724	0.00872%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTHORITY	20,219,341	0.02552%
92511	CITY OF NEW BERN	265,089,225	0.33460%
92513	TRILLIUM HEALTH RESOURCES	960,598,908	1.21247%
92521	TOWN OF TRENT WOODS	4,032,862	0.00509%
92531	CITY OF HAVELOCK	65,818,555	0.08308%
92541	TOWN OF RIVER BEND	10,681,802	0.01348%
92551	TOWN OF VANCEBORO	4,265,787	0.00538%
92561	TOWN OF BRIDGETON	841,197	0.00106%
92571	TOWN OF COVE CITY	609,829	0.00077%
92601	CUMBERLAND COUNTY	990,703,930	1.25047%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	364,237	0.00046%
92604	CUMBERLAND COUNTY ABC BOARD	22,334,590	0.02819%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	11,766,890	0.01485%
92611	CITY OF FAYETTEVILLE	786,178,550	0.99232%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	15,588,225	0.01968%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	476,443,804	0.60137%
92621	TOWN OF STEDMAN	2,290,084	0.00289%
92631	TOWN OF HOPE MILLS	78,498,413	0.09908%
92641	TOWN OF WADE	550,429	0.00069%
92651	TOWN OF LINDEN	242,270	0.00031%
92661	TOWN OF SPRING LAKE	31,792,357	0.04013%
92671	TOWN OF FALCON	457,515	0.00058%
92681	TOWN OF EASTOVER	533,643	0.00067%
92682	EASTOVER SANITARY DISTRICT	1,587,845	0.00200%
92701	CURRITUCK COUNTY	220,380,774	0.27817%
92704	CURRITUCK COUNTY ABC BOARD	2,205,852	0.00278%
92801	DARE COUNTY	393,313,607	0.49644%
92802	DARE COUNTY TOURISM BOARD	7,606,636	0.00960%
92804	DARE COUNTY ABC BOARD	12,903,725	0.01629%
92811	TOWN OF NAGS HEAD	71,375,949	0.09009%
92821	TOWN OF KILL DEVIL HILLS	73,564,884	0.09285%
92831	TOWN OF MANTEO	22,997,667	0.02903%
92841	TOWN OF SOUTHERN SHORES	17,361,653	0.02191%
92851	TOWN OF KITTY HAWK	27,382,008	0.03456%
92861	TOWN OF DUCK	25,594,651	0.03231%
92901	DAVIDSON COUNTY	396,406,088	0.50034%
92911	CITY OF THOMASVILLE	129,781,397	0.16381%
92913	THOMASVILLE HOUSING AUTHORITY	1,834,356	0.00232%
92914	THOMASVILLE ABC BOARD	3,097,064	0.00391%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
92917	LEXINGTON ABC BOARD	3,507,063	0.00443%
92921	TOWN OF DENTON	7,854,836	0.00991%
92931	CITY OF LEXINGTON	181,263,410	0.22879%
92941	TOWN OF MIDWAY	238,263	0.00030%
93001	DAVIE COUNTY	176,516,622	0.22280%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	587,623	0.00074%
93011	TOWN OF MOCKSVILLE	14,609,359	0.01844%
93021	TOWN OF BERMUDA RUN	1,244,106	0.00157%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	1,177,501	0.00149%
93031	TOWN OF COOLEEMEE	402,041	0.00051%
93101	DUPLIN COUNTY	201,487,635	0.25432%
93111	TOWN OF BEULAVILLE	4,600,956	0.00581%
93121	TOWN OF KENANSVILLE	3,445,501	0.00435%
93127	KENANSVILLE ABC BOARD	432,358	0.00055%
93131	TOWN OF WARSAW	11,287,544	0.01425%
93137	WARSAW ABC BOARD	695,316	0.00088%
93141	TOWN OF FAISON	2,913,423	0.00368%
93151	TOWN OF WALLACE	25,608,652	0.03232%
93157	WALLACE ABC BOARD	1,052,681	0.00133%
93161	TOWN OF ROSE HILL	5,767,319	0.00728%
93171	TOWN OF CALYPSO	768,512	0.00097%
93181	TOWN OF TEACHEY	1,465,857	0.00185%
93191	TOWN OF MAGNOLIA	2,494,311	0.00315%
93201	DURHAM COUNTY	1,194,811,213	1.50809%
93204	DURHAM COUNTY ABC BOARD	26,419,512	0.03335%
93209	ALLIANCE HEALTH	936,845,066	1.18249%
93211	CITY OF DURHAM	1,555,529,878	1.96339%
93212	DURHAM CONVENTION AND VISITORS BUREAU	20,512,769	0.02589%
93219	CENTRAL PINES REGIONAL COUNCIL	37,360,423	0.04716%
93301	EDGECOMBE COUNTY	178,912,701	0.22582%
93304	EDGECOMBE COUNTY ABC BOARD	2,215,063	0.00280%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	2,075,664	0.00262%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	12,359,147	0.01560%
93311	TOWN OF TARBORO	86,640,289	0.10936%
93317	TARBORO REDEVELOPMENT COMMISSION	2,631,726	0.00332%
93321	CITY OF ROCKY MOUNT	542,116,794	0.68426%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	2,199,727	0.00278%
93331	TOWN OF PINETOPS	5,797,398	0.00732%
93333	ROCKY MOUNT HOUSING AUTHORITY	11,526,525	0.01455%
93341	TOWN OF MACCLESFIELD	2,724,464	0.00344%
93351	TOWN OF PRINCEVILLE	763,517	0.00096%
93401	FORSYTH COUNTY	1,064,594,574	1.34373%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	41,896,726	0.05288%
93411	CITY OF WINSTON-SALEM	1,207,678,402	1.52434%
93413	WINSTON-SALEM HOUSING AUTHORITY	39,498,462	0.04986%
93417	TRIAD MUNICIPAL ABC BOARD	20,445,765	0.02581%
93421	TOWN OF KERNERSVILLE	148,967,964	0.18803%
93431	TOWN OF RURAL HALL	10,734,614	0.01355%
93441	VILLAGE OF CLEMMONS	9,933,580	0.01254%
93442	CLEMMONS FIRE DEPARTMENT	13,068,878	0.01650%
93451	TOWN OF LEWISVILLE	6,985,644	0.00882%
93461	TOWN OF WALKERTOWN	961,550	0.00121%
93471	VILLAGE OF TOBACCOVILLE	874,454	0.00110%
93501	FRANKLIN COUNTY	282,231,155	0.35623%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
93511	TOWN OF FRANKLINTON	9,829,554	0.01241%
93517	FRANKLINTON ABC BOARD	399,606	0.00050%
93521	TOWN OF LOUISBURG	35,131,584	0.04434%
93527	LOUISBURG ABC BOARD	1,114,920	0.00141%
93531	TOWN OF BUNN	1,448,187	0.00183%
93537	ABC BOARD - TOWN OF BUNN	584,201	0.00074%
93541	TOWN OF YOUNGSVILLE	16,663,551	0.02103%
93601	GASTON COUNTY	930,235,106	1.17415%
93602	TOWN OF STANLEY	14,566,617	0.01839%
93604	CRAMERTON ABC BOARD	923,749	0.00117%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	570,326,689	0.71987%
93610	TOWN OF MCADENVILLE	1,323,683	0.00167%
93611	CITY OF GASTONIA	496,094,985	0.62617%
93617	GASTONIA ABC BOARD	8,059,148	0.01017%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	543,093	0.00069%
93621	CITY OF BELMONT	99,832,839	0.12601%
93623	BELMONT HOUSING AUTHORITY	704,739	0.00089%
93631	TOWN OF CRAMERTON	22,496,154	0.02839%
93641	CITY OF CHERRYVILLE	31,741,826	0.04006%
93647	CHERRYVILLE ABC BOARD	225,396	0.00028%
93651	TOWN OF DALLAS	36,846,940	0.04651%
93661	CITY OF LOWELL	13,934,678	0.01759%
93671	BESSEMER CITY	26,480,795	0.03342%
93681	TOWN OF RANLO	17,056,823	0.02153%
93691	CITY OF MOUNT HOLLY	102,204,382	0.12900%
93701	GATES COUNTY	29,436,053	0.03715%
93704	GATES COUNTY ABC BOARD	325,637	0.00041%
93801	GRAHAM COUNTY	47,935,750	0.06050%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	10,145,413	0.01281%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	9,863,598	0.01245%
93821	TOWN OF ROBBINSVILLE	4,817,519	0.00608%
93901	GRANVILLE COUNTY	143,411,497	0.18101%
93904	GRANVILLE COUNTY ABC BOARD	3,382,021	0.00427%
93906	GRANVILLE COUNTY HOSPITAL	267,309,502	0.33740%
93908	GRANVILLE-VANCE PUBLIC HEALTH	46,144,985	0.05824%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	25,154,388	0.03175%
93911	CITY OF OXFORD	42,116,550	0.05316%
93913	OXFORD HOUSING AUTHORITY	3,144,020	0.00397%
93914	TOWN OF STOVALL	463,914	0.00059%
93921	CITY OF CREEDMOOR	21,044,607	0.02656%
93931	TOWN OF BUTNER	40,043,018	0.05054%
94001	GREENE COUNTY	80,418,834	0.10150%
94002	MAURY SANITARY LAND DISTRICT	163,717	0.00021%
94004	GREENE COUNTY ABC BOARD	818,068	0.00103%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	510,491	0.00064%
94011	TOWN OF HOOKERTON	2,320,543	0.00293%
94021	TOWN OF SNOW HILL	6,108,939	0.00771%
94031	TOWN OF WALSTONBURG	138,437	0.00017%
94101	GUILFORD COUNTY	1,542,099,520	1.94644%
94102	GUIL-RAND FIRE DEPARTMENT	28,777,749	0.03632%
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	30,265,553	0.03820%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	9,909,829	0.01251%
94111	CITY OF GREENSBORO	1,782,896,556	2.25039%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	14,425,010	0.01821%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
94117	GREENSBORO ABC BOARD	35,287,079	0.04454%
94118	GUILFORD FIRE DISTRICT # 13 INC	14,020,046	0.01770%
94121	CITY OF HIGH POINT	740,805,319	0.93505%
94127	HIGH POINT ABC BOARD	16,423,909	0.02073%
94131	TOWN OF JAMESTOWN	20,097,625	0.02537%
94151	TOWN OF GIBSONVILLE	38,709,892	0.04886%
94157	GIBSONVILLE ABC BOARD	1,395,057	0.00176%
94161	TOWN OF OAK RIDGE	3,814,450	0.00481%
94171	TOWN OF SUMMERFIELD	2,890,063	0.00365%
94172	SUMMERFIELD FIRE DISTRICT	25,535,413	0.03223%
94201	HALIFAX COUNTY	203,470,743	0.25682%
94204	HALIFAX COUNTY ABC BOARD	2,469,847	0.00312%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	878,838	0.00111%
94209	ROANOKE RAPIDS SANITARY DISTRICT	25,456,568	0.03213%
94211	TOWN OF ENFIELD	7,710,866	0.00973%
94221	CITY OF ROANOKE RAPIDS	63,664,435	0.08036%
94231	TOWN OF WELDON	13,006,294	0.01642%
94241	TOWN OF SCOTLAND NECK	10,366,433	0.01308%
94251	TOWN OF HOBGOOD	1,138,041	0.00144%
94261	TOWN OF LITTLETON	1,792,409	0.00226%
94301	HARNETT COUNTY	490,063,906	0.61856%
94311	CITY OF DUNN	59,768,155	0.07544%
94313	DUNN HOUSING AUTHORITY	2,158,805	0.00272%
94317	DUNN ABC BOARD	1,399,830	0.00177%
94321	TOWN OF LILLINGTON	29,081,322	0.03671%
94331	TOWN OF ERWIN	12,678,490	0.01600%
94341	TOWN OF COATS	5,939,863	0.00750%
94347	TOWN OF ANGIER ABC BOARD	1,171,887	0.00148%
94351	TOWN OF ANGIER	24,537,124	0.03097%
94401	HAYWOOD COUNTY	258,185,572	0.32588%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,923,064	0.00369%
94408	JUNALUSKA SANITARY DISTRICT	3,869,889	0.00488%
94411	TOWN OF WAYNESVILLE	85,058,029	0.10736%
94412	WAYNESVILLE ABC BOARD	2,209,257	0.00279%
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	1,818,418	0.00230%
94421	TOWN OF MAGGIE VALLEY	14,680,688	0.01853%
94427	MAGGIE VALLEY ABC BOARD	1,976,114	0.00249%
94428	MAGGIE VALLEY SANITARY DISTRICT	5,802,642	0.00732%
94431	TOWN OF CANTON	31,603,413	0.03989%
94437	CANTON ABC BOARD	538,855	0.00068%
94501	HENDERSON COUNTY	508,208,045	0.64146%
94511	CITY OF HENDERSONVILLE	192,424,869	0.24288%
94517	HENDERSONVILLE ABC BOARD	6,277,519	0.00792%
94521	TOWN OF LAUREL PARK	8,867,638	0.01119%
94531	THE VILLAGE OF FLAT ROCK	1,806,508	0.00228%
94532	BLUE RIDGE FIRE DEPARTMENT	12,857,889	0.01623%
94537	TOWN OF STOKESDALE	1,168,175	0.00147%
94541	TOWN OF FLETCHER	20,229,648	0.02553%
94547	FLETCHER ABC BOARD	1,570,327	0.00198%
94551	TOWN OF MILLS RIVER	6,987,670	0.00882%
94601	HERTFORD COUNTY	60,074,071	0.07583%
94604	HERTFORD COUNTY ABC BOARD	1,443,248	0.00182%
94611	TOWN OF AHOSKIE	20,877,700	0.02635%
94621	TOWN OF MURFREESBORO	5,993,488	0.00756%

**Local Governmental Employees' Retirement System
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Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
94631	TOWN OF WINTON	2,512,964	0.00317%
94641	TOWN OF COFIELD	1,185,466	0.00150%
94701	HOKE COUNTY	191,188,164	0.24132%
94704	HOKE COUNTY ABC BOARD	964,919	0.00122%
94711	TOWN OF RAEFORD	24,660,427	0.03113%
94801	HYDE COUNTY	51,513,939	0.06502%
94804	HYDE COUNTY ABC BOARD	284,414	0.00036%
94812	OCRACOCKE SANITARY DISTRICT	1,743,082	0.00220%
94901	IREDELL COUNTY	613,165,231	0.77394%
94908	IREDELL ECONOMIC DEVELOPMENT	3,996,122	0.00504%
94911	CITY OF STATESVILLE	239,778,142	0.30265%
94917	STATESVILLE ABC BOARD	2,566,712	0.00324%
94921	CITY OF MOORESVILLE	345,874,086	0.43656%
94923	MOORESVILLE HOUSING AUTHORITY	2,293,488	0.00289%
94927	MOORESVILLE ABC BOARD	1,925,824	0.00243%
94931	TOWN OF TROUTMAN	31,622,956	0.03991%
94937	TOWN OF TROUTMAN ABC BOARD	500,171	0.00063%
94947	VALDESE ABC BOARD	1,255,842	0.00159%
95001	JACKSON COUNTY	166,036,398	0.20957%
95002	TUCKASEEGEE WATER AUTHORITY	13,016,724	0.01643%
95005	FONTANA REGIONAL LIBRARY	12,233,756	0.01544%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMMISSION	11,848,126	0.01495%
95009	VAYA HEALTH	756,267,834	0.95456%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,748,382	0.00221%
95011	TOWN OF SYLVA	18,922,972	0.02388%
95017	JACKSON COUNTY ABC BOARD	3,773,579	0.00476%
95101	JOHNSTON COUNTY	813,984,804	1.02741%
95103	BENSON HOUSING AUTHORITY	2,942,995	0.00371%
95104	JOHNSTON COUNTY ABC BOARD	11,767,877	0.01485%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	4,651,729	0.00587%
95106	TOWN OF ARCHER LODGE	4,508,212	0.00569%
95110	JOHNSTON HEALTH CENTER	108,057,523	0.13639%
95111	TOWN OF SMITHFIELD	74,077,999	0.09350%
95113	SMITHFIELD HOUSING AUTHORITY	3,833,872	0.00484%
95121	TOWN OF SELMA	42,677,210	0.05387%
95122	TOWN OF MICRO	1,041,462	0.00131%
95123	SELMA HOUSING AUTHORITY	3,641,261	0.00460%
95131	TOWN OF CLAYTON	187,555,152	0.23673%
95141	TOWN OF BENSON	37,335,765	0.04713%
95151	TOWN OF FOUR OAKS	13,241,967	0.01671%
95161	TOWN OF PINE LEVEL	5,799,262	0.00732%
95171	TOWN OF KENLY	8,104,781	0.01023%
95181	TOWN OF PRINCETON	7,141,357	0.00901%
95191	TOWN OF WILSON'S MILLS	10,000,371	0.01262%
95201	JONES COUNTY	56,325,005	0.07109%
95204	JONES COUNTY ABC BOARD	233,012	0.00029%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	532,755	0.00067%
95211	TOWN OF POLLOCKSVILLE	97,161	0.00012%
95221	TOWN OF MAYSVILLE	4,041,563	0.00510%
95301	LEE COUNTY	216,637,907	0.27344%
95311	CITY OF SANFORD	209,998,729	0.26506%
95317	SANFORD ABC BOARD	4,947,302	0.00624%
95321	TOWN OF BROADWAY	4,199,783	0.00530%
95401	LENOIR COUNTY	195,845,184	0.24720%

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Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
95404	LENOIR COUNTY ABC BOARD	3,802,800	0.00480%
95405	NEUSE REGIONAL LIBRARY	2,437,703	0.00308%
95411	CITY OF KINSTON	133,932,785	0.16905%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	15,369,707	0.01940%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	4,041,201	0.00510%
95416	KINSTON-LENOIR COUNTY TOURISM DEV AUTHORITY	617,429	0.00078%
95421	TOWN OF PINK HILL	2,389,684	0.00302%
95431	TOWN OF LAGRANGE	9,045,865	0.01142%
95501	LINCOLN COUNTY	400,562,719	0.50559%
95504	LINCOLN COUNTY ABC BOARD	2,151,344	0.00272%
95511	CITY OF LINCOLNTON	89,778,312	0.11332%
95513	LINCOLNTON HOUSING AUTHORITY	3,427,712	0.00433%
95517	TOWN OF LINCOLNTON ABC BOARD	1,375,708	0.00174%
95601	MACON COUNTY	170,633,221	0.21537%
95611	TOWN OF FRANKLIN	26,363,218	0.03328%
95617	HIGHLANDS ABC BOARD	1,033,192	0.00130%
95621	TOWN OF HIGHLANDS	33,958,088	0.04286%
95701	MADISON COUNTY	83,066,343	0.10485%
95711	TOWN OF MARS HILL	13,606,757	0.01717%
95721	TOWN OF MARSHALL	4,795,194	0.00605%
95733	HOT SPRINGS HOUSING AUTHORITY	470,962	0.00059%
95801	MARTIN COUNTY	56,087,031	0.07079%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	980,107	0.00124%
95804	MARTIN COUNTY ABC BOARD	2,327,771	0.00294%
95811	TOWN OF WILLIAMSTON	39,855,240	0.05031%
95813	WILLIAMSTON HOUSING AUTHORITY	2,299,966	0.00290%
95821	TOWN OF OAK CITY	138,695	0.00018%
95831	TOWN OF HAMILTON	1,378,103	0.00174%
95841	TOWN OF JAMESVILLE	1,223,900	0.00154%
95851	TOWN OF ROBERSONVILLE	6,141,036	0.00775%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,425,582	0.00180%
95901	MCDOWELL COUNTY	174,574,113	0.22035%
95908	PLEASANT GARDEN FIRE DEPARTMENT	6,123,542	0.00773%
95911	TOWN OF MARION	49,586,048	0.06259%
95917	MARION ABC BOARD	2,220,085	0.00280%
95921	TOWN OF OLD FORT	3,442,445	0.00435%
96001	MECKLENBURG COUNTY	3,264,399,609	4.12033%
96003	INLIVIAN	137,978,769	0.17416%
96004	MECKLENBURG COUNTY ABC BOARD	118,656,101	0.14978%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	198,171,848	0.25013%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	435,110,271	0.54920%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	28,158,894	0.03554%
96011	CITY OF CHARLOTTE	4,899,113,904	6.18368%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	203,499,779	0.25686%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	1,766,018	0.00225%
96021	TOWN OF PINEVILLE	60,654,732	0.07656%
96031	TOWN OF MINT HILL	69,764,838	0.08806%
96041	TOWN OF HUNTERSVILLE	191,044,297	0.24114%
96051	TOWN OF CORNELIUS	90,351,520	0.11404%
96061	TOWN OF STALLINGS	31,822,059	0.04017%
96071	TOWN OF MATTHEWS	116,049,162	0.14648%
96081	TOWN OF DAVIDSON	59,013,358	0.07449%
96101	MITCHELL COUNTY	50,002,657	0.06311%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	356,642	0.00045%

**Local Governmental Employees' Retirement System
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96111	TOWN OF SPRUCE PINE	14,714,590	0.01857%
96121	TOWN OF BAKERSVILLE	865,019	0.00109%
96201	MONTGOMERY COUNTY	90,902,980	0.11474%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	843,552	0.00106%
96211	TOWN OF STAR	2,111,747	0.00267%
96221	TOWN OF TROY	11,981,425	0.01512%
96231	TOWN OF BISCOE	8,895,112	0.01123%
96241	TOWN OF CANDOR	4,123,700	0.00520%
96251	TOWN OF MOUNT GILEAD	5,320,493	0.00672%
96301	MOORE COUNTY	376,589,285	0.47533%
96302	TOWN OF TAYLORTOWN	2,095,765	0.00265%
96304	MOORE COUNTY ABC BOARD	6,167,015	0.00778%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,164,981	0.00273%
96310	MOORE COUNTY AIRPORT AUTHORITY	4,107,997	0.00519%
96311	TOWN OF SOUTHERN PINES	106,413,947	0.13432%
96312	TOWN OF CAMERON	949,053	0.00120%
96321	TOWN OF VASS	3,525,086	0.00445%
96331	TOWN OF ABERDEEN	53,368,354	0.06736%
96341	TOWN OF ROBBINS	6,634,306	0.00837%
96351	VILLAGE OF PINEHURST	76,669,526	0.09677%
96361	TOWN OF PINEBLUFF	6,453,735	0.00815%
96371	VILLAGE OF WHISPERING PINES	15,182,922	0.01916%
96381	FOX FIRE VILLAGE	2,829,215	0.00357%
96391	TOWN OF CARTHAGE	17,021,716	0.02148%
96401	NASH COUNTY	312,345,418	0.39424%
96404	NASH COUNTY ABC BOARD	6,409,950	0.00809%
96405	BRASWELL MEMORIAL LIBRARY	6,826,411	0.00862%
96411	TOWN OF SPRING HOPE	6,887,432	0.00869%
96421	TOWN OF NASHVILLE	40,020,478	0.05051%
96431	TOWN OF MIDDLESEX	3,490,357	0.00441%
96441	TOWN OF WHITAKERS	648,302	0.00082%
96451	TOWN OF BAILEY	1,155,388	0.00146%
96461	TOWN OF SHARPSBURG	13,228,292	0.01670%
96501	NEW HANOVER COUNTY	1,179,164,246	1.48834%
96502	NEW HANOVER AIRPORT AUTHORITY	29,761,753	0.03757%
96503	WILMINGTON HOUSING AUTHORITY	27,942,888	0.03527%
96504	NEW HANOVER COUNTY ABC BOARD	24,044,875	0.03035%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	179,681,526	0.22679%
96508	LOWER CAPE FEAR WATER & SEWER AUTHORITY	1,142,872	0.00144%
96511	TOWN OF WRIGHTSVILLE BEACH	42,624,091	0.05380%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	11,677,972	0.01474%
96521	TOWN OF CAROLINA BEACH	73,526,376	0.09281%
96531	CITY OF WILMINGTON	561,756,184	0.70905%
96541	TOWN OF KURE BEACH	31,511,178	0.03977%
96601	NORTHAMPTON COUNTY	117,356,291	0.14813%
96604	NORTHAMPTON COUNTY ABC BOARD	297,158	0.00038%
96611	TOWN OF RICH SQUARE	2,704,858	0.00341%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,753,058	0.00347%
96621	TOWN OF WOODLAND	1,499,312	0.00189%
96631	TOWN OF GARYSBURG	2,137,640	0.00270%
96641	TOWN OF CONWAY	3,224,013	0.00407%
96651	TOWN OF GASTON	2,236,626	0.00282%
96661	TOWN OF JACKSON	915,498	0.00116%
96671	TOWN OF SEVERN	685,829	0.00087%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
96681	TOWN OF SEABOARD	1,163,719	0.00147%
96701	ONslow COUNTY	664,729,239	0.83902%
96704	ONslow COUNTY ABC BOARD	21,358,363	0.02696%
96708	ONslow WATER & SEWER AUTHORITY	88,970,467	0.11230%
96711	CITY OF JACKSONVILLE	269,660,875	0.34037%
96721	TOWN OF SWANSBORO	21,834,566	0.02756%
96722	TOWN OF SWEPSONVILLE	2,220,044	0.00280%
96731	TOWN OF HOLLY RIDGE	17,709,043	0.02235%
96741	TOWN OF RICHLANDS	5,776,650	0.00729%
96751	TOWN OF NORTH TOPSAIL BEACH	22,771,077	0.02874%
96801	ORANGE COUNTY	581,145,615	0.73352%
96804	ORANGE COUNTY ABC BOARD	20,397,773	0.02575%
96808	ORANGE WATER AND SEWER AUTHORITY	89,725,117	0.11325%
96811	TOWN OF CHAPEL HILL	436,150,483	0.55051%
96821	TOWN OF CARRBORO	98,362,915	0.12415%
96831	TOWN OF HILLSBOROUGH	71,516,611	0.09027%
96901	PAMLICO COUNTY	66,514,080	0.08395%
96911	TOWN OF BAYBORO	113,142	0.00014%
96912	TOWN OF ORIENTAL	3,241,962	0.00409%
96918	BAY RIVER METROPOLITAN SEWERAGE DISTRICT	2,989,009	0.00377%
97001	PASQUOTANK COUNTY	113,523,123	0.14329%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	30,573,503	0.03859%
97004	PASQUOTANK COUNTY ABC BOARD	1,251,861	0.00158%
97005	EAST ALBEMARLE REGIONAL LIBRARY	2,590,903	0.00327%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	17,943,587	0.02265%
97011	ELIZABETH CITY	118,634,624	0.14974%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTHORITY	1,504,023	0.00190%
97013	ELIZABETH CITY-PASQUOTANK COUNTY TOURISM DEV AUTHORITY	562,933	0.00071%
97015	PASQUOTANK-CAMDEN LIBRARY	3,207,089	0.00405%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMMISSION	137,635	0.00017%
97101	PENDER COUNTY	230,413,488	0.29083%
97104	PENDER COUNTY ABC BOARD	5,481,375	0.00692%
97111	TOWN OF BURGAW	28,305,141	0.03573%
97121	TOWN OF TOPSAIL BEACH	16,617,497	0.02097%
97131	TOWN OF SURF CITY	58,302,887	0.07359%
97201	PERQUIMANS COUNTY	57,463,973	0.07253%
97211	TOWN OF HERTFORD	7,645,641	0.00965%
97213	HERTFORD HOUSING AUTHORITY	1,997,829	0.00252%
97217	TOWN OF HERTFORD ABC BOARD	817,098	0.00103%
97221	TOWN OF WINFALL	382,735	0.00048%
97301	PERSON COUNTY	182,050,170	0.22978%
97302	ROXBORO HOUSING AUTHORITY	2,232,797	0.00282%
97304	PERSON COUNTY ABC BOARD	1,965,625	0.00248%
97311	CITY OF ROXBORO	53,635,720	0.06770%
97401	PITT COUNTY	518,928,700	0.65499%
97402	PITT-GREENVILLE CONVENTION AND VISITORS	3,227,228	0.00407%
97404	PITT COUNTY ABC BOARD	22,759,901	0.02873%
97405	SHEPPARD MEMORIAL LIBRARY	6,560,955	0.00828%
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	3,164,525	0.00399%
97411	CITY OF GREENVILLE	427,965,165	0.54018%
97412	GREENVILLE UTILITIES COMMISSION	295,474,610	0.37295%
97413	GREENVILLE HOUSING AUTHORITY	17,223,420	0.02174%
97421	TOWN OF FARMVILLE	29,926,919	0.03777%
97423	FARMVILLE HOUSING AUTHORITY	3,245,321	0.00410%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
97431	TOWN OF GRIFTON	5,905,275	0.00745%
97441	TOWN OF BETHEL	996,681	0.00126%
97451	TOWN OF WINTERVILLE	48,401,588	0.06109%
97461	TOWN OF AYDEN	39,304,961	0.04961%
97471	TOWN OF GRIMESLAND	1,657,224	0.00209%
97481	VILLAGE OF SIMPSON	99,425	0.00013%
97501	POLK COUNTY	97,679,474	0.12329%
97503	AYDEN HOUSING AUTHORITY	4,282,064	0.00540%
97511	TOWN OF TRYON	15,866,205	0.02003%
97517	TRYON ABC BOARD	876,377	0.00111%
97521	TOWN OF COLUMBUS	9,805,078	0.01238%
97527	COLUMBUS ABC BOARD	224,440	0.00028%
97531	CITY OF SALUDA	5,069,406	0.00640%
97601	RANDOLPH COUNTY	452,486,802	0.57113%
97607	ASHEBORO ABC BOARD	1,823,873	0.00230%
97611	CITY OF ASHEBORO	189,052,422	0.23862%
97613	ASHEBORO HOUSING AUTHORITY	7,184,503	0.00907%
97621	CITY OF RANDLEMAN	34,408,979	0.04343%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,788,425	0.00226%
97627	CITY OF RANDLEMAN ABC BOARD	458,448	0.00058%
97631	TOWN OF LIBERTY	18,082,836	0.02282%
97637	LIBERTY ABC BOARD	338,019	0.00043%
97641	TOWN OF RAMSEUR	5,983,767	0.00755%
97651	CITY OF ARCHDALE	37,363,562	0.04716%
97661	CITY OF TRINITY	5,233,621	0.00661%
97701	RICHMOND COUNTY	165,129,643	0.20843%
97705	SANDHILL REGIONAL LIBRARY	2,826,254	0.00357%
97711	CITY OF ROCKINGHAM	53,221,768	0.06718%
97713	ROCKINGHAM HOUSING AUTHORITY	4,240,747	0.00535%
97717	HAMLET ABC BOARD	616,367	0.00078%
97721	CITY OF HAMLET	36,031,567	0.04548%
97727	CITY OF ROCKINGHAM ABC BOARD	991,915	0.00125%
97731	TOWN OF ELLERBE	1,841,131	0.00232%
97801	ROBESON COUNTY	439,388,727	0.55460%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	7,693,213	0.00971%
97803	ROBESON COUNTY HOUSING AUTHORITY	7,066,072	0.00892%
97805	ROBESON COUNTY PUBLIC LIBRARY	6,177,999	0.00780%
97811	CITY OF LUMBERTON	156,332,138	0.19732%
97813	HOUSING AUTHORITY OF THE CITY OF LUMBERTON	11,445,271	0.01445%
97817	LUMBERTON ABC BOARD	1,788,426	0.00226%
97818	LUMBERTON AIRPORT COMMISSION	1,743,613	0.00220%
97821	TOWN OF FAIRMONT	9,447,592	0.01192%
97823	FAIRMONT HOUSING AUTHORITY	1,335,876	0.00169%
97831	TOWN OF ST PAULS	13,912,055	0.01756%
97837	ST PAUL'S ABC BOARD	1,061,199	0.00134%
97840	TOWN OF MAXTON	10,333,791	0.01304%
97841	TOWN OF PARKTON	467,094	0.00059%
97847	MAXTON ABC BOARD	114,589	0.00014%
97851	TOWN OF PEMBROKE	17,514,285	0.02211%
97853	PEMBROKE HOUSING AUTHORITY	6,007,135	0.00758%
97861	TOWN OF ROWLAND	4,902,813	0.00619%
97871	TOWN OF RED SPRINGS	16,204,444	0.02045%
97877	RED SPRINGS ABC BOARD	882,571	0.00111%
97901	ROCKINGHAM COUNTY	282,617,081	0.35672%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
97911	CITY OF REIDSVILLE	87,593,925	0.11056%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	2,295,963	0.00290%
97917	REIDSVILLE ABC BOARD	1,392,697	0.00176%
97921	TOWN OF MAYODAN	16,436,087	0.02075%
97931	TOWN OF STONEVILLE	5,104,342	0.00644%
97941	TOWN OF MADISON	16,502,081	0.02083%
97947	MADISON ABC BOARD	997,665	0.00126%
97948	MADISON-MAYODAN RECREATION COMMISSION	2,400,027	0.00303%
97951	CITY OF EDEN	78,035,187	0.09850%
97957	EDEN ABC BOARD	905,288	0.00114%
98001	ROWAN COUNTY	418,219,341	0.52788%
98002	ROWAN CONVENTION & VISTORS BUREAU	945,757	0.00119%
98003	ROWAN COUNTY HOUSING AUTHORITY	7,903,716	0.00998%
98004	ROWAN COUNTY ABC BOARD	16,400,149	0.02070%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	389,097	0.00049%
98011	CITY OF SALISBURY	229,017,192	0.28907%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,753,485	0.00979%
98021	TOWN OF EAST SPENCER	5,483,245	0.00692%
98023	EAST SPENCER HOUSING AUTHORITY	467,287	0.00059%
98031	TOWN OF SPENCER	21,027,216	0.02654%
98041	TOWN OF CHINA GROVE	19,718,220	0.02489%
98051	TOWN OF LANDIS	26,517,777	0.03347%
98061	TOWN OF GRANITE QUARRY	12,678,478	0.01600%
98071	TOWN OF ROCKWELL	8,358,661	0.01055%
98081	TOWN OF FAITH	583,759	0.00074%
98091	TOWN OF CLEVELAND	6,072,009	0.00766%
98101	RUTHERFORD COUNTY	193,202,344	0.24386%
98102	BROAD RIVER WATER AUTHORITY	16,197,515	0.02044%
98103	FOOTHILLS HEALTH DISTRICT	30,182,083	0.03810%
98107	FOREST CITY ABC BOARD 168	1,961,859	0.00248%
98109	ISOTHERMAL PLANNING AND DEVELOPMENT COMMISSION	11,589,745	0.01463%
98111	TOWN OF FOREST CITY	69,712,451	0.08799%
98113	FOREST CITY HOUSING AUTHORITY	2,073,608	0.00262%
98121	TOWN OF SPINDALE	16,823,732	0.02123%
98131	TOWN OF LAKE LURE	22,468,914	0.02836%
98141	TOWN OF RUTHERFORDTON	23,480,915	0.02964%
98147	TOWN OF RUTHERFORDTON ABC BOARD	848,147	0.00107%
98161	TOWN OF ELLENBORO	342,162	0.00043%
98201	SAMPSON COUNTY	243,084,264	0.30682%
98205	J C HOLLIDAY MEMORIAL LIBRARY	2,873,064	0.00363%
98211	CITY OF CLINTON	62,116,770	0.07840%
98218	CLINTON ABC BOARD	1,079,575	0.00136%
98221	TOWN OF SALEMBURG	1,406,824	0.00178%
98231	TOWN OF NEWTON GROVE	1,359,575	0.00172%
98237	ROSEBORO ABC BOARD	559,200	0.00071%
98241	TOWN OF GARLAND	1,101,685	0.00139%
98251	TOWN OF TURKEY	129,970	0.00016%
98261	TOWN OF ROSEBORO	1,799,566	0.00227%
98271	TOWN OF ATRYVILLE	1,438,390	0.00182%
98301	SCOTLAND COUNTY	140,423,432	0.17724%
98304	SCOTLAND COUNTY ABC BOARD	1,159,397	0.00146%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	3,786,843	0.00478%
98311	CITY OF LAURINBURG	67,213,721	0.08484%
98313	LAURINBURG HOUSING AUTHORITY	11,228,715	0.01417%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
98321	TOWN OF WAGRAM	1,390,851	0.00176%
98331	TOWN OF GIBSON	317,896	0.00040%
98401	STANLY COUNTY	214,556,822	0.27082%
98404	LOCUST ABC BOARD	2,010,317	0.00254%
98411	CITY OF ALBEMARLE	143,420,763	0.18103%
98414	VILLAGE OF MISENHEIMER	2,408,469	0.00304%
98417	ALBEMARLE ABC BOARD	1,970,952	0.00249%
98421	TOWN OF NORWOOD	10,691,312	0.01349%
98427	NORWOOD ABC BOARD	579,954	0.00073%
98431	CITY OF LOCUST	18,521,545	0.02338%
98441	TOWN OF OAKBORO	6,192,440	0.00782%
98451	TOWN OF BADIN	3,534,510	0.00446%
98471	TOWN OF NEW LONDON	1,006,956	0.00127%
98481	TOWN OF STANFIELD	4,285,159	0.00541%
98501	STOKES COUNTY	145,346,923	0.18346%
98511	TOWN OF WALNUT COVE	5,518,714	0.00697%
98517	STOKES MUNICIPAL ABC BOARD	1,476,798	0.00186%
98521	CITY OF KING	45,880,230	0.05791%
98601	SURRY COUNTY	271,723,675	0.34297%
98604	YADKIN VALLEY ABC BOARD	1,310,660	0.00165%
98607	PILOT MOUNTAIN ABC BOARD	376,215	0.00047%
98608	YADKIN VALLEY SEWER AUTHORITY	3,300,942	0.00417%
98611	TOWN OF PILOT MOUNTAIN	10,419,478	0.01315%
98621	TOWN OF DOBSON	10,801,620	0.01363%
98627	DOBSON ABC BOARD	621,398	0.00078%
98631	CITY OF MOUNT AIRY	58,769,288	0.07418%
98637	MOUNT AIRY ABC BOARD	455,161	0.00057%
98641	TOWN OF ELKIN	20,057,257	0.02532%
98701	SWAIN COUNTY	83,127,750	0.10492%
98702	SWAIN COUNTY TOURISM DEVELOPMENT AUTHORITY	1,556,429	0.00197%
98711	TOWN OF BRYSON CITY	13,756,033	0.01736%
98717	BRYSON CITY ABC BOARD	1,434,290	0.00181%
98801	TRANSYLVANIA COUNTY	171,340,575	0.21627%
98811	CITY OF BREVARD	50,250,066	0.06343%
98817	BREVARD ABC BOARD	1,428,622	0.00180%
98901	TYRRELL COUNTY	20,618,031	0.02602%
98904	TYRRELL COUNTY ABC BOARD	244,931	0.00031%
98911	TOWN OF COLUMBIA	1,757,961	0.00222%
99001	UNION COUNTY	789,913,075	0.99703%
99011	CITY OF MONROE	337,202,659	0.42562%
99013	CITY OF MONROE HOUSING AUTHORITY	4,351,937	0.00549%
99014	INDIAN TRAIL ABC BOARD	2,499,754	0.00316%
99017	MONROE ABC BOARD	4,218,052	0.00532%
99021	TOWN OF MARSHVILLE	10,619,864	0.01341%
99022	TOWN OF MINERAL SPRINGS	397,007	0.00050%
99031	TOWN OF WINGATE	6,572,373	0.00830%
99041	TOWN OF WAXHAW	53,635,286	0.06770%
99047	WAXHAW ABC BOARD	1,413,866	0.00179%
99051	TOWN OF INDIAN TRAIL	30,690,738	0.03874%
99061	TOWN OF UNIONVILLE	236,647	0.00030%
99071	TOWN OF WEDDINGTON	1,305,214	0.00165%
99081	VILLAGE OF MARVIN	6,365,282	0.00803%
99091	VILLAGE OF WESLEY CHAPEL	968,614	0.00122%
99101	VANCE COUNTY	121,532,544	0.15340%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
99104	VANCE COUNTY ABC BOARD	1,865,873	0.00236%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	7,421,358	0.00937%
99110	KERR AREA TRANSPORTATION AUTHORITY	10,198,770	0.01287%
99111	CITY OF HENDERSON	96,094,977	0.12129%
99201	WAKE COUNTY	3,045,472,015	3.84400%
99202	TOWN OF HOLLY SPRINGS	277,362,405	0.35009%
99203	TOWN OF ROLESVILLE	39,117,846	0.04938%
99204	WAKE COUNTY ABC BOARD	102,119,218	0.12890%
99206	TOWN OF MORRISVILLE	162,795,660	0.20548%
99207	WAKE COUNTY HOUSING AUTHORITY	7,719,057	0.00974%
99208	BAYLEAF FIRE DEPARTMENT	31,707,427	0.04002%
99210	ELECTRICITIES OF NC	161,169,855	0.20343%
99211	CITY OF RALEIGH	2,472,290,424	3.12053%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	6,066,076	0.00766%
99213	CITY OF RALEIGH HOUSING AUTHORITY	58,709,725	0.07411%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	339,274,334	0.42823%
99219	LINCOLN-TON-LINCOLN COUNTY AIRPORT AUTHORITY	1,009,576	0.00127%
99221	TOWN OF CARY	938,326,966	1.18436%
99222	CENTENNIAL AUTHORITY	2,775,338	0.00350%
99231	TOWN OF WENDELL	52,322,139	0.06604%
99241	TOWN OF ZEBULON	57,996,009	0.07320%
99251	TOWN OF GARNER	157,103,606	0.19830%
99252	GARNER FIRE DEPT	59,144,815	0.07465%
99261	TOWN OF FUQUAY-VARINA	256,268,380	0.32346%
99271	TOWN OF APEX	444,774,622	0.56140%
99281	TOWN OF WAKE FOREST	312,599,831	0.39456%
99291	TOWN OF KNIGHTDALE	111,011,395	0.14012%
99301	WARREN COUNTY	111,043,629	0.14016%
99304	WARREN COUNTY ABC BOARD	1,092,677	0.00138%
99311	TOWN OF NORLINA	3,067,418	0.00387%
99321	TOWN OF WARRENTON	4,853,629	0.00613%
99401	WASHINGTON COUNTY	47,300,268	0.05970%
99404	WASHINGTON COUNTY ABC BOARD	401,255	0.00051%
99405	PETTIGREW REGIONAL LIBRARY	4,625,717	0.00585%
99411	TOWN OF PLYMOUTH	10,935,020	0.01380%
99413	PLYMOUTH HOUSING AUTHORITY	2,520,196	0.00318%
99421	TOWN OF ROPER	463,170	0.00058%
99431	TOWN OF CRESWELL	989,676	0.00125%
99501	WATAUGA COUNTY	124,886,481	0.15763%
99502	REGION D COUNCIL OF GOVERNMENTS	12,120,463	0.01530%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	2,264,791	0.00286%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTHORITY	2,153,443	0.00272%
99511	TOWN OF BOONE	95,819,368	0.12094%
99521	TOWN OF BLOWING ROCK	46,110,780	0.05820%
99527	BLOWING ROCK ABC BOARD	752,603	0.00095%
99531	TOWN OF SEVEN DEVILS	8,126,654	0.01026%
99601	WAYNE COUNTY	383,329,896	0.48384%
99602	FORK TOWNSHIP SANITARY DISTRICT	4,151,413	0.00524%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	11,209,694	0.01415%
99604	WAYNE COUNTY ABC BOARD	11,124,941	0.01404%
99609	SOUTHERN WAYNE SANITARY DISTRICT	3,361,228	0.00424%
99610	EASTERN WAYNE SANITARY DISTRICT	15,940,000	0.02012%
99611	CITY OF GOLDSBORO	196,258,054	0.24772%
99613	HOUSING AUTHORITY OF GOLDSBORO	23,183,848	0.02926%

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

Employer Number	Employer	Present Value Of Future Salary	Present Value Of Future Salary Allocation
99621	TOWN OF MOUNT OLIVE	25,959,390	0.03277%
99623	MOUNT OLIVE HOUSING AUTHORITY	1,199,283	0.00151%
99624	WASHINGTON HOUSING AUTHORITY	7,329,801	0.00925%
99631	TOWN OF FREMONT	4,471,377	0.00564%
99651	TOWN OF PIKEVILLE	3,710,309	0.00468%
99661	VILLAGE OF WALNUT CREEK	2,701,753	0.00341%
99701	WILKES COUNTY	221,727,209	0.27986%
99705	APPALACHIAN REGIONAL LIBRARY	9,994,803	0.01262%
99711	TOWN OF NORTH WILKESBORO	30,469,690	0.03846%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,276,424	0.00161%
99721	TOWN OF WILKESBORO	44,458,297	0.05612%
99727	WILKESBORO ABC BOARD	4,555,025	0.00575%
99801	WILSON COUNTY	351,610,717	0.44380%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	974,748	0.00123%
99804	WILSON COUNTY ABC BOARD	7,786,822	0.00983%
99811	CITY OF WILSON	409,665,269	0.51708%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	1,671,388	0.00211%
99818	CITY OF WILSON CEMETERY COMMISSION	3,090,147	0.00390%
99821	TOWN OF STANTONSBURG	6,428,007	0.00811%
99831	TOWN OF BLACK CREEK	2,260,091	0.00285%
99841	TOWN OF LUCAMA	4,701,348	0.00593%
99851	TOWN OF ELM CITY	1,420,102	0.00179%
99901	YADKIN COUNTY	129,814,916	0.16385%
99911	TOWN OF YADKINVILLE	17,376,992	0.02193%
99921	TOWN OF JONESVILLE	10,983,645	0.01386%
99931	TOWN OF EAST BEND	1,212,159	0.00153%
99941	TOWN OF BOONVILLE	3,353,794	0.00423%
99991	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS	51,187,543	0.06461%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	90,253,310	0.11392%
Total		\$ 79,226,561,068	100.000000%

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

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				Total Deferred Outflows of Resources
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 1,037,838	\$ 253,126	\$ -	\$ -	\$ 114,485	\$ 367,611
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	673,251	164,204	-	-	7,408	171,612
72593	TOWN OF SEAGROVE	62,227	15,177	-	-	4,251	19,428
90001	YANCEY COUNTY	7,832,385	1,910,299	-	-	432,509	2,342,808
90002	YANCEY SOIL & WATER CONSERVATION	23,976	5,848	-	-	8,001	13,849
90011	TOWN OF BURNSVILLE	927,040	226,103	-	-	55,569	281,672
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	1,737,660	423,811	-	-	10,151	433,962
90096	ALBEMARLE REGIONAL HEALTH SERVICES	6,534,392	1,593,722	-	-	512,350	2,106,072
90098	TOE RIVER HEALTH DISTRICT	885,205	215,899	-	-	40,288	256,187
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	5,297,020	1,291,930	-	-	131,948	1,423,878
90101	ALAMANCE COUNTY	38,355,444	9,354,796	-	-	392,917	9,747,713
90111	CITY OF BURLINGTON	28,927,033	7,055,230	-	-	525,933	7,581,163
90114	CITY OF MEBANE	7,658,557	1,867,903	-	-	1,823,410	3,691,313
90117	ALAMANCE MUNICIPAL ABC BOARD	1,121,816	273,608	-	-	143,184	416,792
90121	CITY OF GRAHAM	6,483,041	1,581,197	-	-	50,702	1,631,899
90131	TOWN OF ELON	3,350,433	817,162	-	-	151,963	969,125
90141	TOWN OF HAW RIVER	1,026,838	250,443	-	-	99,759	350,202
90151	VILLAGE OF ALAMANCE	76,378	18,828	-	-	14,226	32,654
90161	TOWN OF GREEN LEVEL	218,134	53,202	-	-	103,784	156,986
90171	TOWN OF SPARTA	711,563	173,548	-	-	189,245	362,793
90201	ALEXANDER COUNTY	12,006,167	2,928,274	-	-	184,858	3,113,132
90211	TOWN OF TAYLORSVILLE	1,037,591	253,066	-	-	214,988	468,054
90301	ALLEGHANY COUNTY	4,486,339	1,094,207	-	-	136,562	1,230,769
90305	NORTHWESTERN REGIONAL LIBRARY	766,313	186,902	-	-	35,464	222,366
90307	TOWN OF SPARTA ABC BOARD	22,617	5,516	-	-	12,654	18,170
90401	ANSON COUNTY	9,407,463	2,294,457	-	-	454,229	2,748,686
90411	TOWN OF WADESBORO	1,526,941	372,417	-	-	18,292	390,709
90413	WADESBORO HOUSING AUTHORITY	141,386	34,484	-	-	8,873	43,357
90417	WADESBORO ABC BOARD	70,198	17,121	-	-	22,862	39,983
90421	TOWN OF LILESVILLE	143,919	35,102	-	-	35,564	70,666
90431	TOWN OF POLKTON	138,420	33,760	-	-	18,919	52,679
90441	TOWN OF PEACHLAND	58,149	14,182	-	-	612	14,794
90451	TOWN OF ANSONVILLE	106,657	26,013	-	-	1,981	27,994
90461	TOWN OF MORVEN	42,885	10,460	-	-	15,663	26,123
90501	ASHE COUNTY	7,689,454	1,875,438	-	-	-	1,875,438
90507	WEST JEFFERSON ABC BOARD	100,354	24,476	-	-	7,535	32,011
90511	TOWN OF JEFFERSON	711,625	173,564	-	-	-	173,564
90521	TOWN OF WEST JEFFERSON	882,981	215,357	-	-	30,025	245,382
90601	AVERY COUNTY	7,275,617	1,774,505	-	-	310,187	2,084,692
90602	AVERY COUNTY FIRE COMMISSION	417,854	101,914	-	-	24,920	126,834
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	266,149	64,913	-	-	1,677	66,590
90611	TOWN OF BANNER ELK	758,341	184,558	-	-	-	184,558
90617	HIGH COUNTRY ABC BOARD	175,991	42,924	-	-	2,516	45,440
90621	TOWN OF NEWLAND	370,334	90,324	-	-	19,514	109,838
90631	TOWN OF BEECH MOUNTAIN	2,755,353	672,024	-	-	23,350	695,374
90641	TOWN OF ELK PARK	96,523	23,542	-	-	6,366	29,908
90651	VILLAGE OF SUGAR MOUNTAIN	549,476	134,016	-	-	93,868	227,884
90701	BEAUFORT COUNTY	13,548,001	3,304,323	-	-	-	3,304,323
90704	BEAUFORT COUNTY ABC BOARD	422,550	103,059	-	-	26,455	129,514
90705	B H M REGIONAL LIBRARY	191,316	46,661	-	-	28,200	74,861
90709	MIDEAST COMMISSION	935,506	228,168	-	-	45,029	273,197
90711	CITY OF WASHINGTON	8,684,530	2,118,135	-	-	17,497	2,135,632
90721	TOWN OF AURORA	138,729	33,836	-	-	41,135	74,971
90731	TOWN OF BELHAVEN	793,132	193,443	-	-	22,010	215,453
90741	TOWN OF WASHINGTON PARK	85,709	20,904	-	-	9,535	30,439
90751	TOWN OF CHOCOWINITY	564,183	137,603	-	-	48,762	186,365
90801	BERTIE COUNTY	5,645,294	1,376,873	-	-	3,905	1,380,778
90804	BERTIE COUNTY ABC BOARD	47,891	11,680	-	-	3,760	15,440
90805	ALBEMARLE REGIONAL LIBRARY	377,070	91,966	-	-	35,774	127,740
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	460,121	112,222	-	-	18,608	130,830
90811	TOWN OF AULANDER	143,054	34,891	-	-	9,697	44,588
90812	TOWN OF WINDSOR	1,095,739	267,248	-	-	908	268,156
90813	TOWN OF COLERAIN	13,162	3,210	-	-	597	3,807
90861	TOWN OF LEWISTON WOODVILLE	13,842	3,376	-	-	6,989	10,365
90901	BLADEN COUNTY	11,805,459	2,879,322	-	-	150,566	3,029,888
90911	TOWN OF ELIZABETHTOWN	1,647,996	401,942	-	-	37,443	439,385
90917	ELIZABETHTOWN ABC BOARD	36,212	8,832	-	-	10,671	19,503
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	36,088	8,802	-	-	1,215	10,017
90921	TOWN OF WHITE LAKE	648,965	158,281	-	-	8,609	166,890
90931	TOWN OF CLARKTON	151,582	36,970	-	-	3,924	40,894
90941	TOWN OF BLADENBORO	435,898	106,314	-	-	24,195	130,509
91001	BRUNSWICK COUNTY	46,597,032	11,364,898	-	-	614,179	11,979,077
91002	TOWN OF LELAND	11,117,687	2,711,576	-	-	176,328	2,887,904
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	3,342,029	815,112	-	-	14,983	830,095
91004	BRUNSWICK COUNTY ABC BOARD	242,234	59,080	-	-	4,542	63,622
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	6,453,627	1,574,023	-	-	99,348	1,673,371
91007	CALABASH ABC BOARD	57,840	14,107	-	-	-	14,107
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	926,670	226,012	-	-	11,373	237,385

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
\$ -	\$ 30,909	\$ -	\$ 28,443	\$ 59,352	\$ 269,869	\$ (23,018)	\$ 246,851
-	20,051	-	138,340	158,391	175,066	(50,644)	124,422
-	1,853	-	5,375	7,228	16,181	503	16,684
-	233,268	-	37,272	270,540	2,036,657	163,910	2,200,567
-	714	-	2,123	2,837	6,235	3,682	9,917
-	27,610	-	20,338	47,948	241,059	4,138	245,197
-	51,752	-	225,211	276,963	451,844	(97,847)	353,997
-	194,610	-	175,745	370,355	1,699,140	290,539	1,989,679
-	26,364	-	66,734	93,098	230,180	(45,278)	184,902
-	157,758	-	87,849	245,607	1,377,386	3,094	1,380,480
-	1,142,319	-	-	1,142,319	9,973,578	80,399	10,053,977
-	861,518	-	203,141	1,064,659	7,521,905	166,083	7,687,988
-	228,091	-	-	228,091	1,991,457	1,104,458	3,095,915
-	33,410	-	-	33,410	291,706	69,381	361,087
-	193,081	-	17,128	210,209	1,685,787	16,049	1,701,836
-	99,784	-	12,641	112,425	871,214	47,987	919,201
-	30,582	-	-	30,582	267,009	31,048	298,057
-	2,275	-	1,940	4,215	19,861	3,535	23,396
-	6,497	-	16,917	22,414	56,722	21,753	78,475
-	21,192	-	3,628	24,820	185,028	80,383	265,411
-	357,573	-	691,890	1,049,463	3,121,967	(158,962)	2,963,005
-	30,902	-	74,707	105,609	269,805	52,103	321,908
-	133,614	-	14,211	147,825	1,166,584	68,933	1,235,517
-	22,823	-	43,400	66,223	199,265	(2,057)	197,208
-	674	-	16,057	16,731	5,881	3,181	9,062
-	280,177	-	3,309	283,486	2,446,226	162,981	2,609,207
-	45,476	-	312,601	358,077	397,051	(105,779)	291,272
-	4,211	-	3,843	8,054	36,765	252	37,017
-	2,091	-	17,825	19,916	18,254	7,144	25,398
-	4,286	-	9,227	13,513	37,423	2,310	39,733
-	4,122	-	11,961	16,083	35,993	(466)	35,527
-	1,732	-	2,760	4,492	15,120	2,291	17,411
-	3,177	-	15,734	18,911	27,734	33	27,767
-	1,277	-	2,018	3,295	11,151	1,640	12,791
-	229,011	-	449,502	678,513	1,999,491	(231,150)	1,768,341
-	2,989	-	10,137	13,126	26,095	4,903	30,998
-	21,194	-	29,072	50,266	185,044	(5,399)	179,645
-	26,297	-	37,376	63,673	229,602	(13,616)	215,986
-	216,686	-	33,519	250,205	1,891,881	87,746	1,979,627
-	12,445	-	12,452	24,897	108,655	5,604	114,259
-	7,927	-	27,822	35,749	69,207	(10,546)	58,661
-	22,585	-	26,724	49,309	197,132	(21,187)	176,005
-	5,241	-	16,599	23,840	45,763	744	46,507
-	11,029	-	74,472	85,501	96,298	(6,807)	89,491
-	82,061	-	30,544	112,605	716,475	25,800	742,275
-	2,875	-	2,456	5,331	25,099	2,545	27,644
-	16,365	-	25,180	41,545	142,880	68,520	211,400
-	403,493	-	598,468	1,001,961	3,522,891	(358,224)	3,164,667
-	12,585	-	23,635	36,220	109,876	(3,818)	106,058
-	5,698	-	34,196	39,894	49,748	(7,163)	42,585
-	27,862	-	-	27,862	243,260	25,326	268,586
-	258,647	-	232,355	491,002	2,258,241	(101,580)	2,156,661
-	4,132	-	12,685	16,817	36,074	7,001	43,075
-	23,621	-	37,129	60,750	206,238	967	207,205
-	2,553	-	6,393	8,946	22,287	1,319	23,606
-	16,803	-	260,202	277,005	146,705	(17,976)	128,729
-	168,131	-	525,581	693,712	1,467,947	(291,989)	1,175,958
-	1,426	-	1,721	3,147	12,453	2,702	15,155
-	11,230	-	8,487	19,717	98,050	12,794	110,844
-	13,704	-	43,650	57,354	119,646	(19,833)	99,813
-	4,261	-	11,381	15,642	37,198	(1,051)	36,147
-	32,634	-	88,337	120,971	284,925	(48,865)	236,060
-	392	-	1,867	2,259	3,423	1,515	4,938
-	412	-	6,297	6,709	3,599	3,200	6,799
-	351,595	-	287,514	639,109	3,069,777	(102,025)	2,967,752
-	49,081	-	98,392	147,473	428,529	(63,076)	365,453
-	1,078	-	9,924	11,002	9,416	185	9,601
-	1,075	-	3,706	4,781	9,384	(1,513)	7,871
-	19,328	-	49,492	68,820	168,751	(9,605)	159,146
-	4,514	-	6,776	11,290	39,416	(3,488)	35,928
-	12,982	-	34,253	47,235	113,347	(11,100)	102,247
-	1,387,774	-	527,316	1,915,090	12,116,641	6,530	12,123,171
-	331,112	-	242,139	573,251	2,890,936	54,847	2,945,783
-	99,534	-	69,187	168,721	869,029	(27,896)	841,133
-	7,214	-	12,022	19,236	62,988	(3,893)	59,095
-	192,205	-	157,286	349,491	1,678,139	(15,576)	1,662,563
-	1,723	-	3,722	5,445	15,040	(1,869)	13,171
-	27,598	-	77,277	104,875	240,962	(19,628)	221,334

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows Of Resources
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	81,754	19,940	-	-	27,998	47,938
91010	TOWN OF CALABASH	354,082	86,360	-	-	48,505	134,865
91011	CITY OF SOUTHPORT	3,533,777	861,879	-	-	305,728	1,167,607
91012	CITY OF NORTHWEST	69,272	16,895	-	-	9,846	26,741
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	158,008	38,538	-	-	30,047	68,585
91014	TOWN OF HOLDEN BEACH	1,014,479	247,429	-	-	77,664	325,093
91015	CAPE FEAR REGIONAL JETPORT	84,597	20,633	-	-	27,381	48,014
91017	SOUTHPORT ABC BOARD	220,544	53,790	-	-	11,300	65,090
91020	TOWN OF BELVILLE	288,395	70,339	-	-	49,124	119,463
91021	TOWN OF OAK ISLAND	6,566,340	1,601,514	-	-	441,421	2,042,935
91024	TOWN OF CAROLINA SHORES	636,730	155,297	-	-	30,022	185,319
91026	TOWN OF NAVASSA	209,421	51,077	-	-	87,113	138,190
91027	OAK ISLAND ABC BOARD	71,682	17,483	-	-	13,553	31,036
91032	TOWN OF ST JAMES	260,711	63,587	-	-	30,180	93,767
91041	TOWN OF SUNSET BEACH	2,809,237	685,166	-	-	89,694	774,860
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	3,996,741	974,795	-	-	485,372	1,470,167
91047	TOWN OF SUNSET BEACH ABC BOARD	49,188	11,997	-	-	2,057	14,054
91051	TOWN OF CASWELL BEACH	300,321	73,248	-	-	75,916	149,164
91057	SHALLOTTE ABC BOARD	91,085	22,215	-	-	40,988	63,203
91061	TOWN OF OCEAN ISLE BEACH	2,403,928	586,312	-	-	71,019	657,331
91067	OCEAN ISLE BEACH ABC BOARD	97,264	23,723	-	-	9,406	33,129
91071	CITY OF BOILING SPRING LAKES	1,563,894	381,430	-	-	116,843	498,273
91077	BOILING SPRING LAKES ABC BOARD	94,916	23,150	-	-	4,585	27,735
91081	TOWN OF SHALLOTTE	2,513,798	613,109	-	-	-	613,109
91091	VILLAGE OF BALD HEAD ISLAND	3,534,828	862,136	-	-	45,647	907,783
91101	BUNCOMBE COUNTY	86,613,882	21,124,907	-	-	841,748	21,966,655
91102	LAND-OF-SKY REGIONAL COUNCIL	3,188,779	777,735	-	-	283,669	1,061,404
91104	WOODFIN ABC COMMISSION	104,433	25,471	-	-	7,690	33,161
91107	ASHEVILLE-BUNCOMBE AIR QUALITY AGENCY	310,888	75,825	-	-	44,996	120,821
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	6,649,639	1,621,830	-	-	54,702	1,676,532
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	509,681	124,310	-	-	21,968	146,278
91111	TOWN OF BILTMORE FOREST	1,436,906	350,458	-	-	44,435	394,893
91120	WEST BUNCOMBE FIRE DEPARTMENT	1,708,122	416,607	-	-	36,319	452,926
91121	CITY OF ASHEVILLE	64,111,000	15,636,511	-	-	259,765	15,896,276
91127	ASHEVILLE ABC BOARD	1,631,744	397,978	-	-	26,431	424,409
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	4,091,781	997,975	-	-	361,102	1,359,077
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	2,848,786	694,812	-	-	25,648	720,460
91141	TOWN OF WEAVERVILLE	3,767,299	918,835	-	-	34,824	953,659
91147	WEAVERVILLE ABC BOARD	184,333	44,958	-	-	7	44,965
91151	TOWN OF BLACK MOUNTAIN	4,464,958	1,088,992	-	-	110,774	1,199,766
91154	BLACK MOUNTAIN ABC BOARD	121,303	29,585	-	-	184	29,769
91161	TOWN OF MONTREAT	559,054	136,352	-	-	25,329	161,681
91171	TOWN OF WOODFIN	1,669,995	407,308	-	-	-	407,308
91201	BURKE COUNTY	24,878,693	6,067,850	-	-	768,557	6,836,407
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	126,926	30,957	-	-	8,508	39,465
91211	TOWN OF VALDESE	2,359,683	575,521	-	-	-	575,521
91214	TOWN OF RUTHERFORD COLLEGE	135,948	33,157	-	-	-	33,157
91217	MORGANTON ABC BOARD	148,492	36,217	-	-	13,268	49,485
91221	TOWN OF DREXEL	672,262	163,963	-	-	73,148	237,111
91231	CITY OF MORGANTON	10,818,416	2,638,584	-	-	81,497	2,720,081
91233	MORGANTON HOUSING AUTHORITY	273,193	66,631	-	-	6,020	72,651
91241	TOWN OF GLEN ALPINE	170,800	41,658	-	-	26,370	68,028
91251	TOWN OF HILDEBRAN	129,336	31,545	-	-	-	31,545
91261	TOWN OF CONNELLY SPRINGS	64,266	15,674	-	-	3,301	18,975
91301	CABARRUS COUNTY	57,528,656	14,031,094	-	-	3,775,782	17,806,876
91302	WATER AND SEWER AUTHORITY OF CABARRUS COUNTY	3,070,628	748,918	-	-	12,603	761,521
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	11,606,234	2,830,731	-	-	129,500	2,960,231
91308	CABARRUS COUNTY TOURISM AUTHORITY	794,738	193,835	-	-	104,743	298,578
91311	CITY OF CONCORD	58,062,683	14,161,342	-	-	4,331,413	18,492,755
91317	CONCORD ABC BOARD	905,659	220,888	-	-	22,366	243,254
91321	TOWN OF MOUNT PLEASANT	352,476	85,968	-	-	11,172	97,140
91327	MOUNT PLEASANT ABC BOARD	72,114	17,588	-	-	6,054	23,642
91331	CITY OF KANNAPOLIS	21,721,676	5,297,862	-	-	1,435,433	6,733,295
91341	TOWN OF MIDLAND	512,770	125,063	-	-	72,181	197,244
91401	CALDWELL COUNTY	22,134,710	5,398,600	-	-	29,086	5,427,686
91411	TOWN OF GRANITE FALLS	2,638,067	643,418	-	-	78,581	721,999
91414	TOWN OF RHODISS	158,750	38,719	-	-	-	38,719
91417	GRANITE FALLS ABC BOARD	38,436	9,374	-	-	15,292	24,666
91421	TOWN OF SAWMILLS	681,407	166,194	-	-	46,391	212,585
91423	LENOIR HOUSING AUTHORITY	339,375	82,773	-	-	1,460	84,233
91431	TOWN OF HUDSON	1,141,776	278,476	-	-	33,373	311,849
91441	TOWN OF HARRISBURG	5,634,665	1,374,281	-	-	42,600	1,416,881
91451	CITY OF LENOIR	8,141,419	1,985,671	-	-	6,624	1,992,295
91457	CITY OF LENOIR ABC BOARD	127,420	31,077	-	-	32,697	63,774
91501	CAMDEN COUNTY	3,452,332	842,015	-	-	298,943	1,140,958
91504	CAMDEN COUNTY ABC BOARD	16,993	4,145	-	-	3,850	7,995
91601	CARTERET COUNTY	17,992,752	4,388,387	-	-	115,384	4,503,771
91602	CARTERET COUNTY TOURISM DEVELOPMENT AUTHORITY	140,768	34,333	-	-	51,895	86,228

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	2,435	-	10,310	12,745	21,259	11,287	32,546
-	10,545	-	-	13,068	92,072	24,136	116,208
-	105,245	-	2,523	105,245	918,889	163,653	1,082,542
-	2,063	-	19,661	21,724	18,013	830	18,843
-	4,706	-	14,234	18,940	41,087	11,401	52,488
-	30,214	-	108,920	139,134	263,795	3,068	266,863
-	2,519	-	8,960	11,479	21,998	13,419	35,417
-	6,568	-	215	6,783	57,348	10,176	67,524
-	8,589	-	994	9,583	74,991	21,592	96,583
-	195,562	-	-	195,562	1,707,447	156,550	1,863,997
-	18,963	-	29,127	48,090	165,569	20,803	186,372
-	6,237	-	10,156	16,393	54,456	31,045	85,501
-	2,135	-	4,333	6,468	18,639	7,496	26,135
-	7,765	-	-	7,765	67,793	18,997	86,790
-	83,666	-	22,570	106,236	730,487	22,625	753,112
-	119,033	-	20,048	139,081	1,039,274	258,625	1,297,899
-	1,465	-	7,855	9,320	12,790	(672)	12,118
-	8,944	-	-	8,944	78,093	33,758	111,851
-	2,713	-	2,335	5,048	23,685	16,267	39,952
-	71,595	-	28,219	99,814	625,094	30,577	655,671
-	2,897	-	616	3,513	25,292	5,596	30,888
-	46,577	-	31,437	78,014	406,660	48,047	454,707
-	2,827	-	3,307	6,134	24,681	2,686	27,367
-	74,867	-	150,704	225,571	653,664	(60,820)	592,844
-	105,276	-	30,132	135,408	919,162	(11,574)	907,588
-	2,579,573	-	1,657,029	4,236,602	22,522,235	(611,913)	21,910,322
-	94,970	-	8,909	103,879	829,179	177,546	1,006,725
-	3,110	-	15,753	18,863	27,156	(413)	26,743
-	9,259	-	5,097	14,356	80,840	22,598	103,438
-	198,043	-	75,426	273,469	1,729,108	(21,819)	1,707,289
-	15,180	-	15,161	30,341	132,532	(11,149)	121,383
-	42,795	-	12,607	55,402	373,639	13,885	387,524
-	50,872	-	202,512	253,384	444,164	(65,261)	378,903
-	1,909,383	-	587,742	2,497,125	16,670,803	(352,676)	16,318,127
-	48,597	-	144,416	193,013	424,303	(23,001)	401,302
-	121,863	-	41,797	163,660	1,063,987	138,809	1,202,796
-	84,844	-	37,191	122,035	740,771	(12,272)	728,499
-	112,199	-	63,701	175,900	979,612	(37,498)	942,114
-	5,490	-	9,779	15,269	47,932	(3,707)	44,225
-	132,977	-	178,513	311,490	1,161,024	9,072	1,170,096
-	3,613	-	9,178	12,791	31,542	(1,790)	29,752
-	16,650	-	17,767	34,417	145,971	(6,542)	136,829
-	49,737	-	92,914	142,651	434,240	(39,378)	394,871
-	740,948	-	151,082	892,030	6,469,214	219,411	6,688,625
-	3,780	-	2,831	6,611	33,005	5,710	38,715
-	70,277	-	182,551	252,828	613,589	(73,411)	540,178
-	4,049	-	33,967	38,016	35,351	(20,129)	15,222
-	4,422	-	3,821	8,243	38,612	3,995	42,607
-	20,022	-	21,134	41,156	174,808	25,069	199,877
-	322,199	-	56,183	378,382	2,813,116	(61,725)	2,751,391
-	8,136	-	40,066	48,202	71,039	(20,559)	50,480
-	5,087	-	20,290	25,377	44,413	(1,456)	42,957
-	3,852	-	16,789	20,641	33,631	(9,631)	24,000
-	1,914	-	1,330	3,244	16,711	(173)	16,538
-	1,713,344	-	579,287	2,292,631	14,959,194	995,725	15,954,919
-	91,451	-	47,163	138,614	798,456	(14,662)	783,794
-	345,662	-	1,559,022	1,904,684	3,017,973	(419,564)	2,598,409
-	23,669	-	13,851	37,520	206,656	43,827	250,483
-	1,729,249	-	542,765	2,272,014	15,098,058	927,539	16,025,597
-	26,973	-	19,194	46,167	235,499	6,065	241,564
-	10,498	-	8,045	18,543	91,654	(6,893)	84,761
-	2,148	-	1,296	3,444	18,752	1,855	20,607
-	646,925	-	213,923	860,848	5,648,294	351,684	5,999,978
-	15,272	-	6,553	21,825	133,336	38,269	171,605
-	659,226	-	383,511	1,042,737	5,755,696	(216,473)	5,539,223
-	78,568	-	55,051	133,619	685,977	4,191	690,168
-	4,728	-	11,175	15,903	41,290	(6,503)	34,777
-	1,145	-	2,432	3,577	9,995	6,106	16,101
-	20,294	-	5,256	25,550	177,187	32,168	209,355
-	10,107	-	17,102	27,209	88,248	(9,860)	78,388
-	34,005	-	25,091	59,096	296,896	(6,891)	290,005
-	167,814	-	394,036	561,850	1,465,184	(174,582)	1,290,602
-	242,471	-	379,582	622,053	2,117,016	(150,088)	1,966,928
-	3,795	-	3,846	7,641	33,133	16,261	49,394
-	102,819	-	8,121	110,940	897,711	100,485	998,196
-	506	-	10,276	10,782	4,419	(2,172)	2,247
-	535,868	-	278,580	814,448	4,678,661	92,576	4,771,237
-	4,192	-	19,628	23,820	36,604	19,250	55,854

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

		Deferred Outflows Of Resources						
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources	
91604	CARTERET COUNTY ABC BOARD	458,515	111,831	-	-	13,261	125,092	
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	1,316,098	320,993	-	-	120,202	441,195	
91611	TOWN OF MOREHEAD CITY	8,369,873	2,041,391	-	-	278,042	2,319,433	
91621	TOWN OF NEWPORT	2,247,155	548,075	-	-	237,134	785,209	
91631	TOWN OF BEAUFORT	3,725,464	908,631	-	-	18,919	927,550	
91633	BEAUFORT HOUSING AUTHORITY	164,311	40,075	-	-	4,616	44,691	
91641	TOWN OF PINE KNOLL SHORES	1,845,120	450,020	-	-	18,160	468,180	
91651	TOWN OF EMERALD ISLE	3,314,098	808,300	-	-	6,016	814,316	
91661	TOWN OF INDIAN BEACH	984,262	240,059	-	-	37,573	277,632	
91671	TOWN OF CAPE CARTERET	544,842	132,886	-	-	26,989	159,875	
91681	TOWN OF ATLANTIC BEACH	2,576,334	628,361	-	-	236,856	865,217	
91691	TOWN OF CEDAR POINT	245,200	59,804	-	-	4,103	63,907	
91701	CASWELL COUNTY	6,962,751	1,698,197	-	-	151,506	1,849,703	
91704	CASWELL COUNTY ABC BOARD	118,275	28,847	-	-	11,262	40,109	
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	1,132,692	276,261	-	-	29,423	305,684	
91719	TOWN OF YANCEVILLE	191,625	46,737	-	-	4,347	51,084	
91801	CATAWBA COUNTY	46,221,569	11,273,324	-	-	24,182	11,297,506	
91804	CATAWBA COUNTY ABC BOARD	1,296,386	316,185	-	-	74,506	390,691	
91811	CITY OF HICKORY	23,859,146	5,819,185	-	-	916,512	6,735,697	
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	419,893	102,411	-	-	36,089	138,500	
91813	HICKORY PUBLIC HOUSING AUTHORITY	201,265	49,088	-	-	12,153	61,241	
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	2,857,746	696,997	-	-	78,503	775,500	
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	1,482,016	361,460	-	-	105,895	467,355	
91821	CITY OF CLAREMONT	1,225,693	298,943	-	-	120,031	418,974	
91831	TOWN OF MAIDEN	3,052,399	744,472	-	-	82,542	827,014	
91841	THE TOWN OF LONGVIEW	2,134,998	520,721	-	-	122,618	643,339	
91851	TOWN OF CONOVER	4,210,488	1,026,927	-	-	83,229	1,110,156	
91861	TOWN OF BROOKFORD	120,437	29,374	-	-	34,851	64,225	
91871	CITY OF NEWTON	7,712,565	1,881,075	-	-	140,044	2,021,119	
91881	TOWN OF CATAWBA	173,148	42,230	-	-	26,643	68,873	
91901	CHATHAM COUNTY	26,378,073	6,433,545	-	-	1,165,636	7,599,181	
91903	CHATHAM COUNTY HOUSING AUTHORITY	61,362	14,966	-	-	15,124	30,090	
91904	CHATHAM COUNTY ABC BOARD	321,702	78,462	-	-	13,715	92,177	
91908	GOLDSTON-GULF SANITARY DISTRICT	108,696	26,511	-	-	3,844	30,355	
91911	TOWN OF SILER CITY	3,475,876	847,757	-	-	-	847,757	
91917	SILER CITY ABC BOARD	116,050	28,304	-	-	25,127	53,431	
91921	TOWN OF PITTSBORO	2,349,672	573,079	-	-	78,996	652,075	
92001	CHEROKEE COUNTY	10,172,973	2,481,162	-	-	6,130	2,487,292	
92005	NANTAHALA REGIONAL LIBRARY	195,147	47,596	-	-	9,857	57,453	
92011	TOWN OF MURPHY	1,294,841	315,808	-	-	8,026	323,834	
92017	MURPHY ABC BOARD	79,220	19,322	-	-	19,305	38,627	
92021	TOWN OF ANDREWS	855,173	208,575	-	-	38,355	246,930	
92101	CHOWAN COUNTY	4,568,587	1,114,257	-	-	204,039	1,318,306	
92104	CHOWAN COUNTY ABC BOARD	40,228	9,812	-	-	3,517	13,329	
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	943,910	230,217	-	-	13,257	243,474	
92111	TOWN OF EDENTON	3,330,226	812,234	-	-	40,652	852,886	
92113	THE NEW EDENTON HOUSING AUTHORITY	72,732	17,739	-	-	5,338	23,077	
92201	CLAY COUNTY	6,355,250	1,550,029	-	-	37,876	1,587,905	
92214	CLAY COUNTY ABC BOARD	183,591	44,777	-	-	8,101	52,878	
92301	CLEVELAND COUNTY	33,626,192	8,201,343	-	-	329,354	8,530,697	
92302	CLEVELAND COUNTY WATER	1,748,103	426,358	-	-	161,276	587,634	
92311	CITY OF SHELBY	13,285,992	3,240,420	-	-	43,572	3,283,992	
92317	SHELBY ABC BOARD	188,720	46,028	-	-	20,432	66,460	
92321	CITY OF KINGS MOUNTAIN	8,289,293	2,021,738	-	-	181,143	2,202,881	
92327	KINGS MOUNTAIN ABC BOARD	48,447	11,816	-	-	20,125	31,941	
92331	TOWN OF BOILING SPRINGS	869,139	211,981	-	-	42,354	254,335	
92341	TOWN OF LAWNSDALE	29,229	7,129	-	-	-	7,129	
92351	TOWN OF GROVER	186,125	45,395	-	-	4,013	49,408	
92401	COLUMBUS COUNTY	15,013,889	3,661,849	-	-	226,580	3,888,429	
92403	WHITEVILLE HOUSING AUTHORITY	71,002	17,317	-	-	3,984	21,301	
92411	CITY OF WHITEVILLE	2,710,305	661,036	-	-	236,510	897,546	
92417	WHITEVILLE ABC BOARD	66,614	16,247	-	-	2,628	18,875	
92421	TOWN OF BRUNSWICK	60,559	14,770	-	-	20,916	35,686	
92427	LAKE WACCAMAW ABC BOARD	9,146	2,231	-	-	3,707	5,938	
92431	TOWN OF FAIR BLUFF	67,356	16,428	-	-	43,597	60,025	
92441	TOWN OF CHADBOURN	608,243	148,349	-	-	30,883	179,232	
92444	WEST COLUMBUS ABC BOARD	59,570	14,529	-	-	5,877	20,406	
92451	TOWN OF TABOR CITY	700,996	170,971	-	-	58,722	229,693	
92461	TOWN OF LAKE WACCAMAW	734,736	179,200	-	-	64,511	243,711	
92501	Craven County	23,906,790	5,830,806	-	-	300,747	6,131,553	
92502	FIRST CRAVEN SANITARY DISTRICT	72,176	17,604	-	-	4,518	22,122	
92504	CRAVEN COUNTY ABC BOARD	671,706	163,827	-	-	28,702	192,529	
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	597,367	145,696	-	-	65,266	210,962	
92506	COASTAL CAROLINA REGIONAL AIRPORT	369,716	90,173	-	-	20,701	110,874	
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	538,724	131,393	-	-	6,138	137,531	
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTHORITY	1,577,056	384,640	-	-	50,111	434,751	
92511	CITY OF NEW BERN	20,676,176	5,042,867	-	-	412,260	5,455,127	
92513	TRILLIUM HEALTH RESOURCES	74,923,979	18,273,769	-	-	5,722,368	23,996,137	

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	13,656	-	9,485	23,141	119,228	14,543	133,771
-	39,197	-	61,148	100,345	342,225	19,170	361,395
-	249,275	-	213,699	462,974	2,176,421	(49,348)	2,127,073
-	66,926	-	64,933	131,859	584,328	17,381	601,709
-	110,953	-	155,309	266,262	968,734	(60,038)	908,696
-	4,894	-	20,534	25,428	42,726	6,890	49,616
-	54,952	-	189,255	244,207	479,787	(61,051)	418,736
-	98,702	-	209,820	308,522	861,766	(84,067)	777,699
-	29,314	-	100,408	129,722	255,938	(59,962)	195,976
-	16,227	-	14,681	30,908	141,675	(5,329)	136,346
-	76,730	-	1,250	77,980	669,925	181,500	851,425
-	7,303	-	10,509	17,812	63,760	970	64,730
-	207,368	-	199,390	406,758	1,810,526	(196,937)	1,613,589
-	3,523	-	2,146	5,669	30,755	5,712	36,467
-	33,734	-	16,506	50,240	294,534	(6,845)	287,689
-	5,707	-	19,278	24,985	49,828	(19,998)	32,830
-	1,376,591	-	886,898	2,263,489	12,019,009	(286,030)	11,732,979
-	38,610	-	30,008	68,618	337,100	72,480	409,580
-	710,584	-	589,398	1,299,892	6,204,101	(34,141)	6,169,960
-	12,505	-	4,058	16,563	109,185	17,545	126,730
-	5,994	-	52,062	58,056	52,335	(23,880)	28,455
-	85,111	-	61,569	146,680	743,101	14,276	757,377
-	44,138	-	16,127	60,265	385,369	34,638	420,007
-	36,504	-	-	36,504	318,717	51,387	370,104
-	90,908	-	72,462	163,370	793,716	33,767	827,483
-	63,585	-	16,656	80,241	555,164	34,330	589,494
-	125,399	-	54,692	180,091	1,094,855	33,612	1,128,467
-	3,587	-	1,467	5,054	31,317	14,796	46,113
-	229,699	-	102,040	331,739	2,005,501	(13,552)	1,991,949
-	5,157	-	13,755	18,912	45,024	7,784	52,808
-	785,604	-	33,130	818,734	6,859,099	499,073	7,354,172
-	1,828	-	689	2,517	15,956	6,075	22,031
-	9,581	-	49,738	59,319	83,652	(6,295)	77,357
-	3,237	-	2,413	5,650	28,264	(1,711)	26,553
-	103,520	-	136,301	239,821	903,833	(65,856)	837,977
-	3,456	-	1,932	5,388	30,177	10,098	40,275
-	69,979	-	294,831	364,810	610,986	(47,311)	563,675
-	302,976	-	586,457	889,433	2,645,281	(168,775)	2,476,506
-	5,812	-	9,507	15,319	50,744	1,545	52,289
-	38,564	-	55,197	93,761	336,698	(21,231)	315,467
-	2,359	-	13,618	15,977	20,600	3,983	24,583
-	25,469	-	89,274	113,743	222,371	(8,725)	213,846
-	136,064	-	77,309	213,373	1,187,971	44,259	1,232,230
-	1,198	-	983	2,181	10,461	2,176	12,637
-	28,112	-	117,995	146,107	245,445	(41,634)	203,811
-	99,182	-	145,826	245,008	865,960	(48,643)	817,317
-	2,166	-	5,915	7,913	18,913	(130)	18,783
-	189,275	-	430,976	620,251	1,652,558	(53,041)	1,599,517
-	5,468	-	38,545	44,013	47,739	(3,790)	43,949
-	1,001,470	-	1,467,088	2,468,558	8,743,829	(134,659)	8,609,170
-	52,063	-	20,884	72,947	454,560	31,604	486,164
-	395,689	-	20,558	416,247	3,454,761	(38,230)	3,416,531
-	5,621	-	24,477	30,098	49,073	5,990	55,063
-	246,875	-	19,166	266,041	2,155,467	69,939	2,225,406
-	1,443	-	127	1,570	12,598	11,369	23,967
-	25,885	-	37,993	63,878	226,002	(5,769)	220,233
-	871	-	5,626	6,497	7,600	(3,515)	4,085
-	5,543	-	10,970	16,513	48,398	1,032	49,430
-	447,150	-	436,531	883,681	3,904,066	81,424	3,985,490
-	2,115	-	519	2,634	18,463	1,818	20,281
-	80,720	-	24,371	105,091	704,761	34,605	739,366
-	1,984	-	2,541	4,525	17,322	1,002	18,324
-	1,804	-	97	1,901	15,747	5,193	20,940
-	272	-	247	519	2,378	1,674	4,052
-	2,006	-	15,518	17,524	17,515	9,412	26,927
-	18,115	-	14,884	32,999	158,162	5,263	163,425
-	1,774	-	5,972	7,746	15,490	(1,616)	13,874
-	20,877	-	34,932	55,809	182,280	31,868	214,148
-	21,882	-	539	22,421	191,054	35,024	226,078
-	712,003	-	1,068,298	1,780,301	6,216,490	(150,935)	6,065,555
-	2,150	-	19,109	21,259	18,768	(3,165)	15,603
-	20,005	-	6,040	26,045	174,684	24,890	199,554
-	17,791	-	28,168	45,959	155,334	20,581	175,915
-	11,011	-	31,388	42,399	96,137	8,370	104,507
-	16,045	-	56,359	72,404	140,085	(24,873)	115,212
-	46,969	-	20,704	67,673	410,082	25,714	435,796
-	615,787	-	375,431	991,218	5,376,432	31,295	5,407,727
-	2,231,420	-	3,522,191	5,753,611	19,482,505	2,261,156	21,743,661

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				Total Deferred Outflows of Resources
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	
92521	TOWN OF TRENT WOODS	314,534	76,714	-	-	7,379	84,093
92531	CITY OF HAVELOCK	5,133,636	1,252,081	-	-	71,170	1,323,251
92541	TOWN OF RIVER BEND	833,175	203,209	-	-	22,447	225,656
92551	TOWN OF VANCEBORO	332,701	81,145	-	-	-	81,145
92561	TOWN OF BRIDGETON	65,626	16,006	-	-	9,100	25,106
92571	TOWN OF COVE CITY	47,582	11,605	-	-	472	12,077
92601	CUMBERLAND COUNTY	77,272,044	18,846,456	-	-	2,810,134	21,656,590
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	28,425	6,933	-	-	1,308	8,241
92604	CUMBERLAND COUNTY ABC BOARD	1,742,047	424,881	-	-	8,603	433,484
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	917,771	223,842	-	-	39,903	263,745
92611	CITY OF FAYETTEVILLE	61,319,683	14,955,716	-	-	-	14,955,716
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	1,215,868	296,547	-	-	63,754	360,301
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	37,161,267	9,063,539	-	-	1,052,166	10,115,705
92621	TOWN OF STEDMAN	178,648	43,572	-	-	28,361	71,933
92631	TOWN OF HOPE MILLS	6,122,656	1,493,300	-	-	591,391	2,084,691
92641	TOWN OF WADE	42,947	10,475	-	-	10,630	21,105
92651	TOWN OF LINDEN	18,909	4,512	-	-	817	5,429
92661	TOWN OF SPRING LAKE	2,479,688	604,790	-	-	228,368	833,158
92671	TOWN OF FALCON	35,655	8,696	-	-	20,238	28,934
92681	TOWN OF EASTOVER	41,649	10,158	-	-	-	10,158
92682	EASTOVER SANITARY DISTRICT	123,836	30,203	-	-	71,953	102,156
92701	CURRITUCK COUNTY	17,189,053	4,192,367	-	-	-	4,192,367
92704	CURRITUCK COUNTY ABC BOARD	172,036	41,959	-	-	2,218	44,177
92801	DARE COUNTY	30,677,360	7,482,131	-	-	600,655	8,082,786
92802	DARE COUNTY TOURISM BOARD	593,289	144,702	-	-	23,048	167,750
92804	DARE COUNTY ABC BOARD	1,006,446	245,470	-	-	30,912	276,382
92811	TOWN OF NAGS HEAD	5,567,124	1,357,807	-	-	36,261	1,394,068
92821	TOWN OF KILL DEVIL HILLS	5,737,862	1,399,450	-	-	181,992	1,581,442
92831	TOWN OF MANTO	1,793,769	437,496	-	-	24,033	461,529
92841	TOWN OF SOUTHERN SHORES	1,354,164	330,277	-	-	43,401	373,678
92851	TOWN OF KITTY HAWK	2,135,740	520,902	-	-	3,784	524,686
92861	TOWN OF DUCK	1,996,332	486,900	-	-	-	486,900
92901	DAVIDSON COUNTY	30,918,544	7,540,955	-	-	461,291	8,002,246
92911	CITY OF THOMASVILLE	10,122,549	2,468,864	-	-	42,386	2,511,250
92913	THOMASVILLE HOUSING AUTHORITY	143,054	34,891	-	-	65,803	100,694
92914	THOMASVILLE ABC BOARD	241,555	58,915	-	-	18,064	76,979
92917	LEXINGTON ABC BOARD	273,564	66,722	-	-	17,267	83,989
92921	TOWN OF DENTON	612,630	149,419	-	-	121,278	270,697
92931	CITY OF LEXINGTON	14,138,014	3,448,226	-	-	128,662	3,576,888
92941	TOWN OF MIDWAY	18,600	4,537	-	-	12,019	16,556
93001	DAVIE COUNTY	13,767,803	3,357,532	-	-	-	3,357,532
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	45,851	11,183	-	-	7,592	18,775
93011	TOWN OF MOCKSVILLE	1,139,490	277,919	-	-	125,296	403,215
93021	TOWN OF BERMUDA RUN	97,017	23,662	-	-	11,050	34,712
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	91,827	22,396	-	-	7,858	30,254
93031	TOWN OF COOLEEMEE	31,330	7,641	-	-	19,804	27,445
93101	DUPLIN COUNTY	15,715,441	3,832,956	-	-	12,058	3,845,014
93111	TOWN OF BEULAVILLE	358,840	87,520	-	-	28,166	115,686
93121	TOWN OF KENANSVILLE	268,744	65,546	-	-	79,923	145,469
93127	KENANSVILLE ABC BOARD	33,740	8,229	-	-	5,275	13,504
93131	TOWN OF WARSAW	880,386	214,724	-	-	46,932	261,656
93137	WARSAW ABC BOARD	54,256	13,233	-	-	21,322	34,555
93141	TOWN OF FAISON	227,218	55,418	-	-	6,087	61,505
93151	TOWN OF WALLACE	1,997,382	487,156	-	-	30,239	517,395
93157	WALLACE ABC BOARD	82,125	20,030	-	-	3,712	23,742
93161	TOWN OF ROSE HILL	449,864	109,721	-	-	904	110,625
93171	TOWN OF CALYPSO	59,941	14,619	-	-	12,429	27,048
93181	TOWN OF TEACHEY	114,320	27,882	-	-	5,341	33,223
93191	TOWN OF MAGNOLIA	194,529	47,445	-	-	36,484	83,929
93201	DURHAM COUNTY	93,191,839	22,729,254	-	-	1,222,245	23,951,499
93204	DURHAM COUNTY ABC BOARD	2,060,660	502,590	-	-	64,922	567,512
93209	ALLIANCE HEALTH	73,071,257	17,821,895	-	-	8,676,084	26,497,979
93211	CITY OF DURHAM	121,326,852	29,591,312	-	-	3,156,385	32,747,697
93212	DURHAM CONVENTION AND VISITORS BUREAU	1,599,920	390,216	-	-	284,917	675,133
93219	CENTRAL PINES REGIONAL COUNCIL	2,913,979	710,712	-	-	270,831	961,543
93301	EDGECOMBE COUNTY	13,954,670	3,403,509	-	-	73,595	3,477,104
93304	EDGECOMBE COUNTY ABC BOARD	172,777	42,140	-	-	29,168	71,308
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	161,901	39,487	-	-	9,611	49,088
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	963,993	235,116	-	-	16,802	251,918
93311	TOWN OF TARBORO	6,757,717	1,648,190	-	-	-	1,648,190
93317	TARBORO REDEVELOPMENT COMMISSION	205,281	50,068	-	-	16,140	66,208
93321	CITY OF ROCKY MOUNT	42,283,532	10,312,847	-	-	1,576,935	11,889,782
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	171,603	41,854	-	-	25,993	67,847
93331	TOWN OF PINETOPS	452,150	110,278	-	-	10,311	120,589
93333	ROCKY MOUNT HOUSING AUTHORITY	899,047	219,275	-	-	127,921	347,196
93341	TOWN OF MACCLESFIELD	212,511	51,831	-	-	20,263	72,094
93351	TOWN OF PRINCEVILLE	59,570	14,529	-	-	-	14,529
93401	FORSYTH COUNTY	83,035,303	20,252,100	-	-	1,893,915	22,146,015

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	9,368	-	28,628	37,996	81,788	(8,943)	72,845
-	152,892	-	278,775	431,667	1,334,901	(57,373)	1,277,528
-	24,814	-	49,355	74,169	216,651	(22,368)	194,283
-	9,909	-	33,849	43,758	86,512	(19,400)	67,112
-	1,954	-	3,474	5,428	17,065	256	17,321
-	1,417	-	4,841	6,258	12,373	166	12,539
-	2,301,351	-	630,133	2,931,484	20,093,074	306,895	20,399,969
-	847	-	2,297	3,144	7,391	(1,103)	6,288
-	51,882	-	58,787	110,669	452,985	(39,170)	413,815
-	27,333	-	53,982	81,315	238,648	47,154	285,802
-	1,826,250	-	2,803,693	4,629,943	15,944,976	(1,115,557)	14,829,419
-	36,212	-	13,731	49,943	316,162	14,811	330,973
-	1,106,753	-	1,183,106	2,289,859	9,663,056	736,493	10,399,549
-	5,321	-	7,129	12,450	46,454	7,350	53,804
-	182,348	-	184,519	366,867	1,592,076	143,969	1,736,045
-	1,279	-	2,231	3,510	11,168	4,898	16,066
-	563	-	2,273	2,836	4,917	(687)	4,230
-	73,851	-	34,185	108,036	644,794	42,703	687,497
-	1,062	-	-	1,062	9,271	10,255	19,526
-	1,240	-	7,856	9,096	10,830	(4,911)	5,919
-	3,688	-	-	3,688	32,201	23,984	56,185
-	511,932	-	752,545	1,264,477	4,469,675	(296,416)	4,173,259
-	5,124	-	16,804	21,928	44,735	(8,115)	36,620
-	913,647	-	1,407,234	2,320,881	7,977,044	(340,847)	7,636,197
-	17,670	-	21,442	39,112	154,273	6,533	160,806
-	29,974	-	13,818	43,792	261,707	4,635	266,342
-	165,803	-	40,769	206,572	1,447,621	4	1,447,625
-	170,888	-	106,577	277,465	1,492,018	59,478	1,551,496
-	53,423	-	24,947	78,370	466,434	37,426	503,860
-	40,330	-	49,693	90,023	352,124	(20,150)	331,974
-	63,608	-	77,946	141,554	555,357	(33,926)	521,431
-	59,456	-	218,111	277,567	519,107	(81,607)	437,500
-	920,830	-	533,639	1,454,469	8,039,759	(13,034)	8,026,725
-	301,474	-	334,493	635,967	2,632,170	(164,657)	2,467,513
-	4,261	-	12,210	16,471	37,198	35,887	73,085
-	7,194	-	13,394	20,588	62,811	3,391	66,202
-	8,147	-	4,232	12,379	71,135	18,978	90,113
-	18,246	-	913	19,159	159,302	42,325	201,627
-	421,065	-	350,200	771,265	3,676,312	8,454	3,684,766
-	554	-	3,219	3,773	4,837	4,432	7,269
-	410,039	-	717,145	1,127,184	3,580,046	(184,029)	3,396,017
-	1,366	-	3,560	4,926	11,923	1,837	13,760
-	33,937	-	22,472	56,409	295,302	(33,547)	262,755
-	2,889	-	7,041	9,930	25,227	128	25,355
-	2,735	-	10,397	13,132	23,878	(3,917)	19,961
-	933	-	19,238	20,171	8,147	2,928	11,075
-	468,044	-	615,706	1,083,750	4,086,491	(319,657)	3,766,834
-	10,687	-	17,637	28,324	93,309	4,735	98,044
-	8,004	-	18,942	26,946	69,882	19,477	89,359
-	1,005	-	1,385	2,390	8,773	3,115	11,888
-	26,220	-	92,312	118,532	228,927	(16,756)	212,171
-	1,616	-	1,959	3,575	14,108	7,150	21,258
-	6,767	-	24,668	31,435	59,084	(1,108)	57,976
-	59,487	-	90,320	149,807	519,380	(43,726)	475,654
-	2,446	-	24,291	26,737	21,355	(3,100)	18,255
-	13,398	-	11,415	24,813	116,978	(19,506)	97,472
-	1,785	-	25,546	27,331	15,586	(2,829)	12,757
-	3,405	-	3,300	6,705	29,277	3,022	32,749
-	5,794	-	5,959	11,753	50,583	16,618	67,201
-	2,775,481	-	2,081,013	4,856,494	24,232,703	(116,023)	24,116,680
-	61,371	-	68,308	129,679	535,834	29,180	565,014
-	2,176,241	-	236,589	2,412,830	19,000,742	4,768,336	23,769,078
-	3,613,411	-	3,103,996	6,717,407	31,548,659	(1,414,240)	30,134,419
-	47,650	-	8,969	56,619	416,028	132,753	548,781
-	86,785	-	37,244	124,029	757,723	136,316	894,039
-	415,604	-	221,050	636,654	3,628,637	49,786	3,678,423
-	5,146	-	21,216	26,362	44,927	(2,200)	42,727
-	4,822	-	7,713	12,535	42,099	565	42,664
-	28,710	-	88,858	117,568	250,668	(12,391)	238,277
-	201,261	-	411,462	612,723	1,757,211	(201,856)	1,555,355
-	6,114	-	4,747	10,861	53,379	3,532	56,911
-	1,259,307	-	119,344	1,378,651	10,995,000	476,937	11,471,937
-	5,111	-	42,987	48,098	44,622	(11,280)	33,342
-	13,466	-	47,317	60,783	117,573	(8,983)	108,590
-	26,776	-	74,863	101,639	233,780	21,062	254,842
-	6,329	-	29,104	35,433	55,259	(1,011)	54,248
-	1,774	-	54,260	56,034	15,490	(23,733)	(8,243)
-	2,472,995	-	557,271	3,030,266	21,591,696	202,004	21,793,700

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

		Deferred Outflows Of Resources					
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
93406	PIEDMONT TRIAD REGIONAL COUNCIL	3,267,814	797,012	-	-	13,263	810,275
93411	CITY OF WINSTON-SALEM	94,195,443	22,974,030	-	-	536,159	23,510,189
93413	WINSTON-SALEM HOUSING AUTHORITY	3,080,762	751,390	-	-	12,939	764,329
93417	TRIAD MUNICIPAL ABC BOARD	1,594,729	388,950	-	-	51,420	440,370
93421	TOWN OF KERNERSVILLE	11,619,087	2,833,866	-	-	-	2,833,866
93431	TOWN OF RURAL HALL	837,253	204,204	-	-	24,893	229,097
93441	VILLAGE OF CLEMMONS	774,779	188,967	-	-	31,269	220,236
93442	CLEMMONS FIRE DEPARTMENT	1,019,361	248,620	-	-	38,864	287,484
93451	TOWN OF LEWISVILLE	544,842	132,886	-	-	35,622	168,508
93461	TOWN OF WALKERTOWN	75,018	18,297	-	-	252	18,549
93471	VILLAGE OF TOBACCOVILLE	68,221	16,639	-	-	10,569	27,208
93501	FRANKLIN COUNTY	22,013,222	5,368,969	-	-	354,072	5,723,041
93511	TOWN OF FRANKLINTON	766,684	186,992	-	-	98,332	285,324
93517	FRANKLINTON ABC BOARD	31,144	7,596	-	-	3,790	11,386
93521	TOWN OF LOUISBURG	2,740,151	668,316	-	-	304,366	972,682
93527	LOUISBURG ABC BOARD	86,945	21,206	-	-	16,996	36,202
93531	TOWN OF BUNN	112,960	27,551	-	-	24,525	52,076
93537	ABC BOARD - TOWN OF BUNN	45,543	11,108	-	-	-	11,108
93541	TOWN OF YOUNGSSVILLE	1,299,723	316,999	-	-	42,465	359,464
93601	GASTON COUNTY	72,555,706	17,696,153	-	-	1,149,097	18,845,250
93602	TOWN OF STANLEY	1,136,153	277,105	-	-	120,069	397,174
93604	CRAMERTON ABC BOARD	72,052	17,573	-	-	5,547	23,120
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	44,483,847	10,849,498	-	-	3,372,875	14,222,373
93610	TOWN OF MCADENVILLE	103,259	25,184	-	-	7,100	32,284
93611	CITY OF GASTONIA	38,694,016	9,437,373	-	-	159,632	9,597,005
93617	GASTONIA ABC BOARD	628,573	153,307	-	-	68,747	222,054
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	42,329	10,324	-	-	32,279	42,603
93621	CITY OF BELMONT	7,786,657	1,899,146	-	-	196,788	2,095,934
93623	BELMONT HOUSING AUTHORITY	54,997	13,414	-	-	2,971	16,385
93631	TOWN OF CRAMERTON	1,754,653	427,956	-	-	50,144	478,100
93641	CITY OF CHERRYVILLE	2,475,795	603,840	-	-	91,201	695,041
93647	CHERRYVILLE ABC BOARD	17,550	4,280	-	-	6,849	11,129
93651	TOWN OF DALLAS	2,873,936	700,946	-	-	100,093	801,039
93661	CITY OF LOWELL	1,086,841	265,078	-	-	144,822	409,900
93671	BESSEMER CITY	2,065,418	503,750	-	-	52,999	556,749
93681	TOWN OF RANLO	1,330,373	324,475	-	-	23,300	347,775
93691	CITY OF MOUNT HOLLY	7,971,669	1,944,270	-	-	324,269	2,268,539
93701	GATES COUNTY	2,295,911	559,967	-	-	6,183	566,150
93704	GATES COUNTY ABC BOARD	25,398	6,194	-	-	9,871	16,065
93801	GRAHAM COUNTY	3,738,873	911,902	-	-	81,701	993,603
93803	GRAHAM COUNTY HEALTH DEPARTMENT	791,340	193,006	-	-	28,529	221,535
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	769,341	167,640	-	-	43,335	230,975
93821	TOWN OF ROBBINSVILLE	375,772	91,650	-	-	44,343	135,993
93901	GRANVILLE COUNTY	11,185,661	2,728,154	-	-	598,380	3,236,534
93904	GRANVILLE COUNTY ABC BOARD	263,801	64,340	-	-	55,191	119,531
93906	GRANVILLE COUNTY HOSPITAL	20,849,386	5,085,112	-	-	52,146	5,137,258
93908	GRANVILLE-VANCE PUBLIC HEALTH	3,599,156	877,825	-	-	16,962	894,787
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	1,961,974	478,520	-	-	80,082	558,602
93911	CITY OF OXFORD	3,284,993	801,201	-	-	392,714	1,193,915
93913	OXFORD HOUSING AUTHORITY	245,200	59,804	-	-	60,927	120,731
93914	TOWN OF STOVALL	36,212	8,832	-	-	6,058	14,890
93921	CITY OF CREEDMOOR	1,641,446	400,345	-	-	54,743	455,088
93931	TOWN OF BUTNER	3,123,215	761,744	-	-	15,272	777,016
94001	GREENE COUNTY	6,272,446	1,529,834	-	-	179,727	1,709,561
94002	MAURY SANITARY LAND DISTRICT	12,791	3,120	-	-	8,932	12,052
94004	GREENE COUNTY ABC BOARD	63,834	15,569	-	-	9,301	24,870
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	39,796	9,706	-	-	4,657	14,363
94011	TOWN OF HOOKERTON	180,996	44,144	-	-	27,546	71,690
94021	TOWN OF SNOW HILL	476,497	116,216	-	-	16,358	132,574
94031	TOWN OF WALSTONBURG	10,814	2,638	-	-	4,601	7,239
94101	GUILFORD COUNTY	120,279,375	29,335,835	-	-	2,282,604	31,618,439
94102	GUIL-RAND FIRE DEPARTMENT	2,244,560	547,442	-	-	8,906	556,348
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	2,360,610	575,747	-	-	-	575,747
94109	ALAMANCE COMMUNITY FIRE DISTRICT	772,925	188,514	-	-	21,041	209,555
94111	CITY OF GREENSBORO	139,060,809	33,916,579	-	-	1,451,945	35,368,524
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	1,125,092	274,407	-	-	83,128	357,535
94117	GREENSBORO ABC BOARD	2,752,263	671,270	-	-	87,163	758,433
94118	GUILFORD FIRE DISTRICT # 13 INC	1,093,515	266,705	-	-	48,523	315,228
94121	CITY OF HIGH POINT	57,780,715	14,092,570	-	-	498,326	14,590,896
94127	HIGH POINT ABC BOARD	1,280,999	312,432	-	-	70,967	383,399
94131	TOWN OF JAMESTOWN	1,567,540	382,319	-	-	37,792	420,111
94151	TOWN OF GIBSONVILLE	3,019,277	736,394	-	-	43,912	780,306
94157	GIBSONVILLE ABC BOARD	108,820	26,541	-	-	10,851	37,392
94161	TOWN OF OAK RIDGE	297,540	72,569	-	-	7,412	79,981
94171	TOWN OF SUMMERFIELD	225,426	54,981	-	-	7,838	62,819
94172	SUMMERFIELD FIRE DISTRICT	1,991,697	485,770	-	-	38,642	524,412
94201	HALIFAX COUNTY	15,870,112	3,870,680	-	-	387,874	4,258,554
94204	HALIFAX COUNTY ABC BOARD	192,613	46,978	-	-	-	46,978

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	97,324	-	117,762	215,086	849,731	(41,737)	807,994
-	2,805,371	-	1,127,839	3,933,210	24,493,670	(1,219,345)	23,274,325
-	91,753	-	321,657	413,410	801,092	(177,986)	623,106
-	47,495	-	22,611	70,106	414,678	30,647	445,325
-	346,045	-	329,156	675,201	3,021,315	(175,935)	2,845,380
-	24,935	-	67,142	92,077	217,711	(21,206)	196,505
-	23,075	-	53,452	76,527	201,466	(12,812)	188,654
-	30,359	-	68,685	99,044	265,065	(1,282)	263,783
-	16,227	-	-	16,227	141,675	141,675	173,501
-	2,234	-	6,097	8,331	19,507	(3,042)	16,465
-	2,032	-	1,154	3,186	17,740	6,558	24,298
-	655,608	-	97,453	753,061	5,724,105	115,947	5,840,052
-	22,834	-	52,309	75,143	199,361	25,258	224,619
-	928	-	8,244	9,172	8,098	1,983	10,081
-	81,608	-	74,108	155,716	712,522	57,301	769,823
-	2,589	-	8,077	10,666	22,608	3,677	26,285
-	3,364	-	8,355	11,719	29,373	4,246	33,619
-	1,356	-	9,625	10,981	11,842	(4,727)	7,115
-	38,709	-	50,959	89,668	337,967	(9,208)	328,759
-	2,160,887	-	2,304,355	4,465,242	18,866,683	288,053	19,154,736
-	33,837	-	55,488	89,325	295,434	44,500	339,934
-	2,146	-	17,871	20,017	18,736	1,995	20,731
-	1,324,838	-	162,610	1,487,448	11,567,149	2,444,450	14,011,599
-	3,075	-	1,800	4,875	26,850	755	27,605
-	1,152,403	-	1,104,702	2,257,105	10,061,617	(163,557)	9,898,600
-	18,720	-	15,426	34,146	163,448	29,184	192,632
-	1,261	-	569	1,830	11,007	23,671	34,678
-	231,906	-	537,164	769,070	2,024,767	(97,466)	1,927,301
-	1,638	-	1,556	3,194	14,301	1,776	16,077
-	52,258	-	7,255	59,513	456,263	19,549	475,812
-	73,735	-	29,354	103,089	643,782	46,730	690,512
-	523	-	1,308	1,831	4,563	6,098	10,661
-	85,593	-	72,826	158,419	747,311	(9,624)	737,687
-	32,369	-	291,408	323,777	282,612	(8,644)	273,968
-	61,513	-	129,508	191,021	537,071	(14,669)	522,402
-	39,622	-	18,899	58,521	345,937	(4,411)	341,526
-	237,416	-	94,524	331,940	2,072,876	137,975	2,210,851
-	68,378	-	114,589	182,967	597,006	(38,684)	558,322
-	756	-	172	928	6,604	4,729	11,333
-	111,353	-	181,053	292,406	972,220	55,074	1,027,294
-	23,568	-	12,883	36,451	205,772	6,958	212,730
-	22,513	-	89,654	112,567	200,052	14,821	214,873
-	11,191	-	24,174	35,365	97,712	(2,005)	95,707
-	333,136	-	409,633	742,769	2,908,611	17,082	2,925,693
-	7,857	-	-	7,857	68,596	27,552	96,148
-	620,946	-	506,723	1,127,669	5,421,472	(120,839)	5,300,633
-	107,192	-	153,786	260,978	935,890	(59,044)	876,846
-	58,432	-	86,908	145,340	510,173	(32,148)	478,025
-	97,835	-	72,510	170,345	854,198	92,094	946,292
-	7,303	-	18,337	25,640	63,760	21,779	85,539
-	1,078	-	1,340	2,418	9,416	3,386	12,802
-	48,886	-	51,179	100,065	426,826	2,550	429,376
-	93,017	-	177,400	270,417	812,131	(91,981)	720,150
-	186,809	-	348,036	534,845	1,631,026	(69,956)	1,561,070
-	381	-	1,823	2,204	3,326	3,559	6,885
-	1,901	-	494	2,395	16,599	4,840	21,439
-	1,185	-	22,210	23,395	10,348	(3,744)	6,604
-	5,391	-	11,559	16,950	47,064	125	47,189
-	14,191	-	26,066	40,257	123,904	(7,940)	115,964
-	322	-	3,925	4,247	2,812	1,791	4,603
-	3,582,214	-	5,357,548	8,939,762	31,276,283	216,081	31,492,364
-	66,848	-	109,007	175,855	583,654	(67,474)	516,180
-	70,305	-	195,169	265,474	613,830	(117,383)	496,447
-	23,020	-	30,957	53,977	200,984	(808)	200,176
-	4,141,571	-	3,116,577	7,258,148	36,160,025	(427,270)	35,732,755
-	33,508	-	7,369	40,877	292,558	37,459	330,017
-	81,969	-	60,953	142,922	715,672	57,920	773,592
-	32,568	-	18,349	50,917	284,347	11,541	295,888
-	1,720,851	-	1,837,791	3,558,642	15,024,737	(562,614)	14,462,123
-	38,151	-	17,884	56,035	333,099	17,262	350,361
-	46,685	-	45,758	92,443	407,608	19,482	427,090
-	89,921	-	100,436	190,357	785,103	(18,107)	766,996
-	3,241	-	27,708	30,949	28,297	(6,727)	21,570
-	8,861	-	21,337	30,198	77,369	(1,979)	75,390
-	6,714	-	129,035	135,749	58,618	(46,159)	12,459
-	59,318	-	137,470	196,788	517,902	(43,834)	474,068
-	472,651	-	528,896	1,001,547	4,126,710	(109,995)	4,016,715
-	5,736	-	35,349	41,085	50,085	(12,876)	37,209

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	68,530	16,714	-	-	28,833	45,547
94209	ROANOKE RAPIDS SANITARY DISTRICT	1,985,517	484,263	-	-	73,508	557,771
94211	TOWN OF ENFIELD	601,445	146,691	-	-	97,817	244,508
94221	CITY OF ROANOKE RAPIDS	4,965,617	1,211,101	-	-	20,099	1,231,200
94231	TOWN OF WELDON	1,014,479	247,429	-	-	33,287	280,716
94241	TOWN OF SCOTLAND NECK	808,580	197,211	-	-	64,009	261,220
94251	TOWN OF HOBGOOD	88,737	21,643	-	-	-	21,643
94261	TOWN OF LITTLETON	139,779	34,092	-	-	2,731	36,823
94301	HARNETT COUNTY	38,223,575	9,322,633	-	-	1,040,441	10,363,074
94311	CITY OF DUNN	4,661,773	1,136,995	-	-	-	1,136,995
94313	DUNN HOUSING AUTHORITY	168,390	41,070	-	-	37,654	78,724
94317	DUNN ABC BOARD	109,191	26,631	-	-	10,111	36,742
94321	TOWN OF LILLINGTON	2,268,289	553,230	-	-	130,605	683,835
94331	TOWN OF ERWIN	988,897	241,189	-	-	25,876	267,065
94341	TOWN OF COATS	463,273	112,991	-	-	309	113,300
94347	TOWN OF ANGIER ABC BOARD	91,394	22,291	-	-	24,587	46,878
94351	TOWN OF ANGIER	1,913,836	466,780	-	-	151,944	618,724
94401	HAYWOOD COUNTY	20,137,761	4,911,549	-	-	82,585	4,994,144
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	228,022	55,614	-	-	2,290	57,904
94408	JUNALUSKA SANITARY DISTRICT	301,866	73,624	-	-	-	73,624
94411	TOWN OF WAYNESVILLE	6,634,252	1,618,077	-	-	22,902	1,640,979
94412	WAYNESVILLE ABC BOARD	172,345	42,034	-	-	1,990	44,024
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	141,818	34,589	-	-	17,407	51,996
94417	MONROE-UNION COUNTY ECONOMIC DEVELOPMENT COMMISSION	-	-	-	-	45,569	45,569
94421	TOWN OF MAGGIE VALLEY	1,145,051	279,275	-	-	58,189	337,464
94427	MAGGIE VALLEY ABC BOARD	154,115	37,588	-	-	7,803	45,391
94428	MAGGIE VALLEY SANITARY DISTRICT	452,583	110,384	-	-	25,315	135,699
94431	TOWN OF CANTON	2,464,981	601,203	-	-	39,285	640,488
94437	CANTON ABC BOARD	42,020	10,249	-	-	9,311	19,560
94501	HENDERSON COUNTY	39,638,791	9,667,801	-	-	1,726,397	11,394,198
94511	CITY OF HENDERSONVILLE	15,008,574	3,660,553	-	-	88,891	3,749,444
94517	HENDERSONVILLE ABC BOARD	489,659	119,427	-	-	47,964	167,391
94521	TOWN OF LAUREL PARK	691,665	168,695	-	-	15,850	184,545
94531	THE VILLAGE OF FLAT ROCK	140,891	34,363	-	-	12,998	47,361
94532	BLUE RIDGE FIRE DEPARTMENT	1,002,862	244,596	-	-	97,538	342,134
94537	TOWN OF STOKESDALE	91,085	22,215	-	-	17,955	40,170
94541	TOWN OF FLETCHER	1,577,859	384,836	-	-	43,356	428,192
94547	FLETCHER ABC BOARD	122,477	29,872	-	-	32,796	62,668
94551	TOWN OF MILLS RIVER	545,027	132,931	-	-	46,446	179,377
94601	HERTFORD COUNTY	4,685,626	1,142,812	-	-	28,064	1,170,876
94604	HERTFORD COUNTY ABC BOARD	112,589	27,460	-	-	4,328	31,788
94611	TOWN OF AHOOSKIE	1,628,407	397,164	-	-	15,900	413,064
94621	TOWN OF MURFREESBORO	467,475	114,016	-	-	64,419	178,435
94631	TOWN OF WINTON	196,012	47,807	-	-	7,678	55,485
94641	TOWN OF COFIELD	92,444	22,547	-	-	1,904	24,451
94701	HOKE COUNTY	14,912,113	3,637,027	-	-	51,083	3,688,110
94704	HOKE COUNTY ABC BOARD	75,266	18,357	-	-	5,883	24,240
94711	TOWN OF RAEFORD	1,923,414	469,116	-	-	90,389	559,505
94801	HYDE COUNTY	4,017,937	979,965	-	-	162,126	1,142,091
94804	HYDE COUNTY ABC BOARD	22,184	5,411	-	-	9,812	15,223
94812	OCRACOKE SANITARY DISTRICT	135,948	33,157	-	-	21,439	54,596
94901	IREDELL COUNTY	47,825,135	11,664,429	-	-	1,412,061	13,076,490
94908	IREDELL ECONOMIC DEVELOPMENT	311,691	76,021	-	-	-	76,021
94911	CITY OF STATESVILLE	18,702,028	4,561,377	-	-	187,356	4,748,733
94917	STATESVILLE ABC BOARD	200,214	48,832	-	-	38,135	86,967
94921	CITY OF MOORESVILLE	26,977,170	6,579,664	-	-	867,660	7,447,324
94923	MOORESVILLE HOUSING AUTHORITY	178,895	43,632	-	-	25,426	69,058
94927	MOORESVILLE ABC BOARD	150,222	36,639	-	-	23,956	60,595
94931	TOWN OF TROUTMAN	2,466,525	601,579	-	-	289,957	891,536
94937	TOWN OF TROUTMAN ABC BOARD	38,992	9,510	-	-	-	9,510
94941	MI CONNECTION COMMUNICATIONS SYSTEM	-	-	-	-	25,730	25,730
94947	VALDESE ABC BOARD	97,944	23,888	-	-	19,356	43,244
95001	JACKSON COUNTY	12,950,386	3,158,566	-	-	466,465	3,625,031
95002	TUCKASEE/EE WATER AUTHORITY	1,015,283	247,625	-	-	62,803	310,428
95005	FONTANA REGIONAL LIBRARY	954,168	232,719	-	-	5,815	238,534
95008	SOUTH-WESTERN NC PLANNING & ECONOMIC DEV COMMISSION	924,136	225,394	-	-	48,224	273,618
95009	WAYA HEALTH	58,986,696	14,386,706	-	-	5,937,396	20,324,102
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	136,380	33,263	-	-	2,755	36,018
95011	TOWN OF SYLVIA	1,475,960	359,983	-	-	44,794	404,777
95017	JACKSON COUNTY ABC BOARD	294,327	71,786	-	-	16,483	88,269
95101	JOHNSTON COUNTY	63,488,483	15,484,680	-	-	1,193,912	16,678,592
95103	BENSON HOUSING AUTHORITY	229,566	55,991	-	-	17,623	73,614
95104	JOHNSTON COUNTY ABC BOARD	917,833	223,857	-	-	18,050	241,907
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	362,795	88,485	-	-	7,584	96,069
95106	TOWN OF ARCHER LODGE	351,610	85,757	-	-	74,260	160,017
95110	JOHNSTON HEALTH CENTER	8,428,207	2,055,618	-	-	336,215	2,391,833
95111	TOWN OF SMITHFIELD	5,777,843	1,409,201	-	-	376,262	1,785,463
95113	SMITHFIELD HOUSING AUTHORITY	299,023	72,931	-	-	20,677	93,608

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	2,041	-	4,549	6,590	17,820	13,627	31,447
-	59,134	-	-	59,134	516,295	43,211	559,506
-	17,913	-	53,909	71,822	156,394	2,257	158,651
-	147,888	-	98,196	246,084	1,291,211	(49,201)	1,242,010
-	30,214	-	15,708	45,922	263,795	18,100	281,895
-	24,082	-	51,667	75,749	210,255	(25,105)	185,150
-	2,643	-	32,916	35,559	23,074	(10,946)	12,128
-	4,163	-	43,299	47,462	36,347	(16,848)	19,499
-	1,138,392	-	-	1,138,392	9,939,288	577,213	10,516,501
-	138,839	-	92,653	231,492	1,212,202	(59,249)	1,152,953
-	5,015	-	2,620	7,635	43,786	15,432	59,218
-	3,252	-	-	3,252	28,393	8,936	37,329
-	67,555	-	20,020	87,575	589,824	56,104	645,928
-	29,452	-	15,516	44,968	257,143	4,790	261,933
-	13,797	-	52,018	65,815	120,465	(25,675)	94,790
-	2,722	-	23,683	26,405	23,765	(3,274)	20,491
-	56,999	-	44,814	101,813	497,655	18,686	516,351
-	599,752	-	1,082,561	1,682,313	5,236,428	(301,862)	4,934,566
-	6,791	-	30,684	37,475	59,293	(11,871)	47,422
-	8,990	-	50,688	59,678	78,494	(24,068)	54,426
-	197,584	-	186,896	384,480	1,725,107	(42,858)	1,682,249
-	5,133	-	7,832	12,965	44,815	3,661	48,476
-	4,224	-	12,638	16,862	36,877	11,519	48,396
-	-	-	126,133	126,133	-	(2,369)	(2,369)
-	34,102	-	7,876	41,978	297,748	22,304	320,052
-	4,590	-	7,695	12,285	40,075	5,894	45,969
-	13,479	-	7,727	21,206	117,685	528	118,213
-	73,413	-	46,777	120,190	640,970	4,271	645,241
-	1,251	-	10,930	12,181	10,927	3,123	14,050
-	1,180,540	-	25,904	1,206,444	10,307,287	793,443	11,100,730
-	446,992	-	428,363	875,355	3,902,684	17,519	3,920,203
-	14,583	-	32,552	47,135	127,326	14,080	141,406
-	20,599	-	98,091	118,690	179,854	(33,243)	146,611
-	4,196	-	5,443	9,639	36,636	8,866	45,502
-	29,868	-	28,820	58,688	260,775	33,724	294,499
-	2,713	-	2,015	4,728	23,685	11,581	35,266
-	46,993	-	23,584	70,577	410,291	(5,667)	404,624
-	3,648	-	17,177	20,825	31,848	8,305	40,153
-	16,232	-	18	16,250	141,724	28,347	170,071
-	139,549	-	253,614	393,163	1,218,405	(139,626)	1,078,779
-	3,353	-	4,851	8,204	29,277	(1,041)	28,236
-	48,498	-	239,897	288,395	423,435	(56,862)	366,573
-	13,923	-	32,313	46,236	121,558	(5,575)	115,983
-	5,838	-	37,792	43,630	50,969	(11,215)	39,754
-	2,753	-	13,720	16,473	24,038	(4,156)	19,882
-	444,119	-	75,826	519,945	3,877,601	(301)	3,877,300
-	2,242	-	7,101	9,343	19,571	465	20,036
-	57,284	-	99,712	156,996	500,146	(4,742)	495,404
-	119,664	-	51,620	171,284	1,044,785	53,622	1,098,407
-	661	-	3,002	3,663	5,769	4,664	10,433
-	4,049	-	4,450	8,499	35,351	7,360	42,711
-	1,424,350	-	407,846	1,832,196	12,435,985	493,435	12,929,420
-	9,283	-	25,241	34,524	81,049	(12,278)	68,771
-	556,992	-	297,653	854,645	4,863,094	(3,245)	4,859,849
-	5,963	-	4,503	10,466	52,062	17,422	69,484
-	803,446	-	288,122	1,091,568	7,014,882	91,874	7,106,756
-	5,328	-	21,018	26,346	46,518	2,391	48,909
-	4,474	-	15,198	19,672	39,062	11,544	50,606
-	73,459	-	4,518	77,977	641,371	151,695	793,066
-	1,161	-	6,329	7,490	10,139	(3,421)	6,718
-	-	-	4,717	4,717	-	21,258	21,258
-	2,917	-	-	2,917	25,468	11,220	36,688
-	385,694	-	574,707	960,401	3,367,493	146,200	3,513,693
-	30,238	-	13,884	44,122	264,004	25,364	289,368
-	28,417	-	78,246	106,663	248,113	(24,563)	223,550
-	27,523	-	-	27,523	240,303	31,383	271,686
-	1,756,769	-	2,553,320	4,310,089	15,338,329	4,080,063	19,418,392
-	4,062	-	19,691	23,753	35,463	(8,271)	27,192
-	43,958	-	72,556	116,514	383,794	10,579	394,473
-	8,766	-	5,240	14,006	76,534	24,791	101,325
-	1,890,842	-	428,413	2,319,255	16,508,930	720,471	17,229,401
-	6,837	-	9,568	16,405	59,694	5,182	64,876
-	27,335	-	12,291	39,626	238,664	32,747	271,411
-	10,805	-	24,670	35,475	94,338	(9,003)	85,335
-	10,472	-	-	10,472	91,429	42,110	133,539
-	251,013	-	1,338,112	1,589,125	2,191,589	(534,571)	1,657,018
-	172,078	-	160,634	332,712	1,502,414	70,525	1,572,939
-	8,906	-	10,854	19,760	77,755	25,772	103,527

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Deferred Outflows Of Resources						Total Deferred Outflows of Resources
		Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions		
95121	TOWN OF SELMA	3,328,682	811,857	-	-	183,269	995,126	
95122	TOWN OF MICRO	81,260	19,819	-	-	19,008	38,827	
95123	SELMA HOUSING AUTHORITY	284,007	69,269	-	-	636	69,905	
95131	TOWN OF CLAYTON	14,628,786	3,567,924	-	-	348,998	3,916,922	
95141	TOWN OF BENSON	2,912,063	710,245	-	-	72,988	783,233	
95151	TOWN OF FOUR OAKS	1,032,832	251,905	-	-	111,266	363,171	
95161	TOWN OF PINE LEVEL	452,335	110,323	-	-	51,448	161,771	
95171	TOWN OF KENLY	632,157	154,182	-	-	73,379	227,561	
95181	TOWN OF PRINCETON	557,015	135,855	-	-	46,570	182,425	
95191	TOWN OF WILSON'S MILLS	779,970	190,233	-	-	30,860	221,093	
95201	JONES COUNTY	4,393,215	1,071,494	-	-	183,864	1,255,358	
95204	JONES COUNTY ABC BOARD	18,168	4,431	-	-	8,271	12,702	
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	41,526	10,128	-	-	10,766	20,894	
95211	TOWN OF POLLOCKSVILLE	7,601	1,854	-	-	1,695	3,549	
95221	TOWN OF MAYSVILLE	315,213	76,880	-	-	38,670	115,550	
95301	LEE COUNTY	16,897,136	4,121,169	-	-	953,604	5,074,773	
95311	CITY OF SANFORD	16,379,299	3,984,570	-	-	2,028,696	6,023,566	
95317	SANFORD ABC BOARD	385,845	94,107	-	-	98,624	192,731	
95321	TOWN OF BROADWAY	327,572	79,894	-	-	12,100	91,994	
95401	LENOIR COUNTY	15,275,341	3,725,617	-	-	706,702	4,432,319	
95404	LENOIR COUNTY ABC BOARD	296,613	72,343	-	-	28,445	100,788	
95405	NEUSE REGIONAL LIBRARY	190,142	46,375	-	-	-	46,375	
95411	CITY OF KINSTON	10,446,352	2,547,839	-	-	6,409	2,554,248	
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	1,198,812	292,387	-	-	4,505	296,892	
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	315,213	76,880	-	-	11,161	88,041	
95416	KINSTON-LENOIR COUNTY TOURISM DEV AUTHORITY	48,138	11,741	-	-	21,262	33,003	
95421	TOWN OF PINK HILL	186,372	45,456	-	-	48,973	94,429	
95431	TOWN OF LAGRANGE	705,569	172,087	-	-	88,717	260,804	
95501	LINCOLN COUNTY	31,242,718	7,620,020	-	-	152,343	7,772,363	
95504	LINCOLN COUNTY ABC BOARD	167,772	40,919	-	-	856	41,775	
95511	CITY OF LINCOLNTON	7,002,423	1,707,873	-	-	291,690	1,999,563	
95513	LINCOLNTON HOUSING AUTHORITY	267,323	65,199	-	-	11,203	76,402	
95517	TOWN OF LINCOLNTON ABC BOARD	107,275	26,164	-	-	8,656	34,820	
95601	MACON COUNTY	13,308,918	3,246,011	-	-	231,105	3,477,116	
95611	TOWN OF FRANKLIN	2,056,272	501,520	-	-	14,285	515,805	
95617	HIGHLANDS ABC BOARD	80,580	19,653	-	-	7,105	26,758	
95621	TOWN OF HIGHLANDS	2,648,634	645,995	-	-	229,625	875,620	
95701	MADISON COUNTY	6,478,963	1,580,203	-	-	4,112	1,584,315	
95711	TOWN OF MARS HILL	1,061,258	258,838	-	-	22,416	281,254	
95721	TOWN OF MARSHALL	374,042	91,228	-	-	34,429	125,657	
95733	HOT SPRINGS HOUSING AUTHORITY	36,706	8,952	-	-	2,006	10,958	
95801	MARTIN COUNTY	4,374,614	1,066,857	-	-	67,170	1,134,127	
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	76,440	18,643	-	-	7,113	25,756	
95804	MARTIN COUNTY ABC BOARD	181,552	44,280	-	-	4,287	48,567	
95811	TOWN OF WILLIAMSTON	3,108,570	758,172	-	-	23,716	781,888	
95813	WILLIAMSTON HOUSING AUTHORITY	179,389	43,753	-	-	9,360	53,113	
95821	TOWN OF OAK CITY	10,814	2,638	-	-	1,230	3,868	
95831	TOWN OF HAMILTON	107,461	26,209	-	-	3,664	29,873	
95841	TOWN OF JAMESVILLE	95,472	23,285	-	-	3,362	26,647	
95851	TOWN OF ROBERSONVILLE	478,969	116,819	-	-	22,046	138,865	
95853	ROBERSONVILLE HOUSING AUTHORITY	111,168	27,114	-	-	2,513	29,627	
95901	MCDOWELL COUNTY	13,616,283	3,320,977	-	-	189,755	3,510,732	
95908	PLEASANT GARDEN FIRE DEPARTMENT	477,609	116,488	-	-	16,465	132,953	
95911	TOWN OF MARION	3,867,591	943,296	-	-	60,152	1,003,448	
95917	MARION ABC BOARD	173,148	42,230	-	-	8,425	50,655	
95921	TOWN OF OLD FORT	268,497	65,486	-	-	28,476	93,962	
96001	MECKLENBURG COUNTY	254,613,773	62,099,655	-	-	347,875	62,447,530	
96003	INLIVIAN	10,761,936	2,624,809	-	-	-	2,624,809	
96004	MECKLENBURG COUNTY ABC BOARD	9,254,831	2,257,230	-	-	582,416	2,839,646	
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	15,456,831	3,769,882	-	-	127,269	3,897,151	
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	33,937,327	8,277,228	-	-	151,837	8,429,065	
96009	CENTRALINA COUNCIL OF GOVERNMENTS	2,196,298	535,672	-	-	74,481	610,153	
96011	CITY OF CHARLOTTE	382,116,796	93,197,320	-	-	-	93,197,320	
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	15,872,399	3,871,238	-	-	741,673	4,612,911	
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	137,740	33,594	-	-	7,012	40,606	
96021	TOWN OF PINEVILLE	4,730,921	1,153,860	-	-	73,320	1,227,180	
96031	TOWN OF MINT HILL	5,441,434	1,327,152	-	-	191,807	1,518,959	
96041	TOWN OF HUNTERSVILLE	14,900,928	3,634,299	-	-	1,321,252	4,955,551	
96051	TOWN OF CORNELIUS	7,047,163	1,718,785	-	-	262,395	1,981,180	
96061	TOWN OF STALLINGS	2,482,036	605,362	-	-	62,402	667,764	
96071	TOWN OF MATTHEWS	9,051,527	2,207,645	-	-	341,418	2,549,063	
96081	TOWN OF DAVIDSON	4,602,883	1,122,632	-	-	151,794	1,274,426	
96101	MITCHELL COUNTY	3,900,095	951,223	-	-	64,243	1,015,466	
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	27,808	6,782	-	-	566	7,348	
96111	TOWN OF SPRUCE PINE	1,147,708	279,923	-	-	55,859	335,782	
96121	TOWN OF BAKERSVILLE	67,480	16,458	-	-	-	16,458	
96201	MONTGOMERY COUNTY	7,090,172	1,729,275	-	-	492,913	2,222,188	
96204	MONTGOMERY-MUNICIPAL ABC BOARD	65,811	16,051	-	-	4,601	20,652	

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	99,136	-	36,238	135,374	865,558	21,330	886,888
-	2,420	-	14,087	16,507	21,130	(769)	20,361
-	8,458	-	18,180	26,638	73,851	(13,649)	60,202
-	435,681	-	198,893	634,574	3,803,928	195,643	3,999,571
-	86,728	-	140,290	227,018	757,225	(25,795)	731,430
-	30,760	-	18,847	49,607	268,568	26,400	294,968
-	13,472	-	11,477	24,949	117,621	14,933	132,554
-	18,827	-	62,187	81,014	164,380	(1,510)	162,870
-	16,589	-	6,197	22,786	144,841	15,720	160,561
-	23,229	-	14,764	37,993	202,816	33,538	236,354
-	130,841	-	107,694	238,535	1,142,369	18,528	1,160,897
-	541	-	5,461	6,002	4,724	2,186	6,910
-	1,237	-	803	2,040	10,798	3,469	14,267
-	226	-	347	573	1,976	971	2,947
-	9,388	-	12,817	22,205	81,965	5,233	87,198
-	503,238	-	14,292	517,530	4,393,768	510,350	4,904,118
-	487,816	-	101,761	589,577	4,259,114	695,880	4,954,994
-	11,491	-	2,561	14,052	100,331	47,519	147,850
-	9,756	-	18,845	28,601	85,179	10,798	95,977
-	454,937	-	227,504	682,441	3,972,052	36,407	4,008,459
-	8,834	-	38,360	47,194	77,128	(2,934)	74,194
-	5,663	-	53,809	59,472	49,443	(25,927)	23,516
-	311,118	-	815,346	1,126,464	2,716,368	(362,711)	2,353,657
-	35,704	-	130,868	166,572	311,728	(45,794)	265,934
-	9,388	-	38,512	47,900	81,965	(14,729)	67,236
-	1,434	-	2,832	4,266	12,517	9,687	22,204
-	5,551	-	38,622	44,173	48,462	(1,266)	47,196
-	21,014	-	53,886	74,900	183,469	9,522	192,991
-	930,485	-	1,484,598	2,415,083	8,124,054	(390,920)	7,733,134
-	4,997	-	14,820	19,817	43,626	3,996	47,622
-	208,549	-	138,614	347,163	1,820,842	76,929	1,897,771
-	7,962	-	11,215	19,177	69,512	5,260	74,772
-	3,195	-	173	3,368	27,895	6,324	34,219
-	396,372	-	543,988	940,360	3,460,722	(13,418)	3,447,304
-	61,241	-	58,257	119,498	534,693	(23,580)	511,113
-	2,400	-	4,738	7,138	20,953	3,076	24,029
-	78,883	-	50,753	129,636	688,725	40,356	729,081
-	192,959	-	248,188	441,147	1,684,727	(124,934)	1,559,793
-	31,607	-	71,718	103,325	275,959	(19,082)	256,877
-	11,140	-	6,559	17,699	97,262	7,929	105,191
-	1,093	-	19,235	20,328	9,545	(6,141)	3,404
-	130,297	-	294,120	424,407	1,137,532	(91,149)	1,046,383
-	2,277	-	3,015	5,292	19,877	4,023	23,900
-	5,407	-	2,848	8,255	47,209	47	47,256
-	92,581	-	43,550	136,131	808,322	(24,760)	783,562
-	5,343	-	14,029	19,372	46,647	(1,929)	44,718
-	322	-	5,020	5,342	2,812	(4,237)	(1,425)
-	3,200	-	6,246	9,446	27,943	1,355	29,298
-	2,843	-	10,194	13,037	24,826	(5,513)	19,313
-	14,265	-	22,155	36,420	124,546	(13,479)	111,067
-	3,311	-	11,503	14,814	28,907	(4,913)	23,994
-	405,526	-	156,995	562,521	3,540,646	16,456	3,557,102
-	14,224	-	2,632	16,856	124,193	11,625	135,818
-	115,186	-	52,338	167,524	1,005,691	41,609	1,047,300
-	5,157	-	26,531	31,688	45,024	(5,875)	39,149
-	7,996	-	3,826	11,822	69,817	18,834	83,651
-	7,583,021	-	5,585,875	13,168,896	66,207,298	(3,762,227)	62,445,071
-	320,517	-	843,719	1,164,236	2,798,430	(432,387)	2,366,043
-	275,632	-	192,325	467,957	2,406,537	350,770	2,757,307
-	460,342	-	568,494	1,028,836	4,019,245	(215,513)	3,803,732
-	1,010,737	-	2,343,975	3,353,975	8,824,734	(1,172,689)	7,652,045
-	65,411	-	101,487	166,898	571,104	(3,706)	567,398
-	11,380,374	-	3,891,655	15,272,029	99,361,949	(4,740,617)	94,621,332
-	472,719	-	431,278	903,997	4,127,305	191,692	4,318,997
-	4,102	-	23,563	27,665	35,817	(7,061)	28,756
-	140,898	-	58,363	199,261	1,230,183	18,339	1,248,522
-	162,059	-	57,762	219,821	1,414,938	49,610	1,464,548
-	443,786	-	93,240	537,026	3,874,693	419,485	4,294,178
-	209,882	-	107,089	316,971	1,832,476	69,928	1,902,404
-	73,921	-	55,295	129,216	645,405	6,044	651,449
-	269,577	-	3,136	272,713	2,353,671	172,254	2,525,925
-	137,085	-	23,231	160,316	1,196,889	58,608	1,255,497
-	116,154	-	35,720	151,874	1,014,143	28,724	1,042,867
-	828	-	3,535	4,363	7,231	(3,390)	3,841
-	34,182	-	20,451	54,633	298,439	14,312	312,751
-	2,010	-	13,550	15,560	17,547	(7,570)	9,977
-	211,163	-	83,770	294,933	1,843,660	166,624	2,010,284
-	1,960	-	3,745	5,705	17,113	513	17,626

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Deferred Outflows Of Resources						Total Deferred Outflows of Resources
		Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions		
96211	TOWN OF STAR	164,682	40,166	-	-	35,561	75,727	
96221	TOWN OF TROY	934,517	227,926	-	-	30,637	258,563	
96231	TOWN OF BISCOE	693,766	169,208	-	-	60,422	229,630	
96241	TOWN OF CANDOR	321,640	78,447	-	-	10,223	88,670	
96251	TOWN OF MOUNT GILEAD	415,012	101,220	-	-	7,029	108,249	
96301	MOORE COUNTY	29,372,880	7,163,971	-	-	169,517	7,333,488	
96302	TOWN OF TAYLORTOWN	163,446	39,864	-	-	32,085	71,949	
96304	MOORE COUNTY ABC BOARD	481,008	117,317	-	-	52,089	169,406	
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	168,884	41,190	-	-	2,797	43,987	
96310	MOORE COUNTY AIRPORT AUTHORITY	320,404	78,146	-	-	43,356	121,502	
96311	TOWN OF SOUTHERN PINES	8,299,983	2,024,345	-	-	19,580	2,043,925	
96312	TOWN OF CAMERON	74,030	18,056	-	-	14,882	32,938	
96321	TOWN OF VASS	274,924	67,053	-	-	42,051	109,104	
96331	TOWN OF ABERDEEN	4,162,598	1,015,247	-	-	79,399	1,094,646	
96341	TOWN OF ROBBINS	517,467	126,209	-	-	21,158	147,367	
96351	VILLAGE OF PINEHURST	5,980,034	1,458,515	-	-	10,579	1,469,094	
96361	TOWN OF PINEBLUFF	503,378	122,773	-	-	28,840	151,613	
96371	VILLAGE OF WHISPERING PINES	1,184,229	288,830	-	-	31,689	320,519	
96381	FOXFIRE VILLAGE	220,668	53,820	-	-	6,389	60,209	
96391	TOWN OF CARTHAGE	1,327,654	323,811	-	-	118,862	442,673	
96401	NASH COUNTY	24,362,029	5,941,837	-	-	247,496	6,189,333	
96404	NASH COUNTY ABC BOARD	499,979	121,944	-	-	24,957	146,901	
96405	BRASWELL MEMORIAL LIBRARY	532,421	129,856	-	-	13,371	143,227	
96411	TOWN OF SPRING HOPE	537,179	131,017	-	-	55,490	186,507	
96421	TOWN OF NASHVILLE	3,121,485	761,322	-	-	311,816	1,073,138	
96431	TOWN OF MIDDLESEX	272,266	66,405	-	-	46,112	112,517	
96441	TOWN OF WHITAKERS	50,548	12,328	-	-	4,122	16,450	
96451	TOWN OF BAILEY	90,096	21,974	-	-	10,556	32,530	
96461	TOWN OF SHARPSBURG	1,031,782	251,649	-	-	194,243	445,892	
96501	NEW HANOVER COUNTY	91,971,461	22,431,607	-	-	1,157,038	23,588,645	
96502	NEW HANOVER AIRPORT AUTHORITY	2,321,309	566,161	-	-	48,442	614,603	
96503	WILMINGTON HOUSING AUTHORITY	2,179,490	531,572	-	-	314,068	845,640	
96504	NEW HANOVER COUNTY ABC BOARD	1,875,462	457,420	-	-	21,719	479,139	
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	14,014,672	3,418,143	-	-	67,581	3,485,724	
96508	LOWER CAPE FEAR WATER & SEWER AUTHORITY	89,169	21,748	-	-	14,084	35,832	
96511	TOWN OF WRIGHTSVILLE BEACH	3,324,541	810,847	-	-	27,531	838,378	
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	910,850	222,154	-	-	41,510	263,664	
96521	TOWN OF CAROLINA BEACH	5,734,834	1,398,711	-	-	59,531	1,458,242	
96531	CITY OF WILMINGTON	43,815,355	10,686,454	-	-	72,265	10,758,719	
96541	TOWN OF KURE BEACH	2,457,812	599,454	-	-	1,999	601,453	
96601	NORTHAMPTON COUNTY	9,153,426	2,232,498	-	-	51,861	2,284,359	
96604	NORTHAMPTON COUNTY ABC BOARD	23,173	5,652	-	-	3,269	8,321	
96611	TOWN OF RICH SQUARE	210,965	51,454	-	-	32,634	84,088	
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	214,736	52,373	-	-	33,726	86,099	
96621	TOWN OF WOODLAND	116,915	28,515	-	-	8,916	37,431	
96631	TOWN OF GARYSBURG	166,721	40,663	-	-	17,732	58,395	
96641	TOWN OF CONWAY	251,442	61,326	-	-	22,073	83,399	
96651	TOWN OF GASTON	174,446	42,547	-	-	23,955	66,502	
96661	TOWN OF JACKSON	71,434	17,423	-	-	1,934	19,357	
96671	TOWN OF SEVERN	53,514	13,052	-	-	8,433	21,485	
96681	TOWN OF SEABOARD	90,776	22,140	-	-	24,900	47,040	
96701	ONSLow COUNTY	51,846,965	12,645,344	-	-	1,141,663	13,787,007	
96704	ONSLow COUNTY ABC BOARD	1,665,917	406,313	-	-	50,812	457,125	
96708	ONSLow WATER & SEWER AUTHORITY	6,939,455	1,692,516	-	-	915,557	2,608,073	
96711	CITY OF JACKSONVILLE	21,032,792	5,129,845	-	-	267,502	5,397,347	
96721	TOWN OF SWANSBORO	1,703,055	415,371	-	-	64,474	479,845	
96722	TOWN OF SWEPSONVILLE	173,148	42,230	-	-	8,116	50,346	
96731	TOWN OF HOLLY RIDGE	1,381,230	336,878	-	-	-	336,878	
96741	TOWN OF RICHLANDS	450,543	109,886	-	-	14,670	124,556	
96751	TOWN OF NORTH TOPSAIL BEACH	1,776,096	433,185	-	-	6,955	440,140	
96801	ORANGE COUNTY	45,327,712	11,055,314	-	-	1,177,216	12,232,530	
96804	ORANGE COUNTY ABC BOARD	1,590,960	388,031	-	-	26,457	414,488	
96808	ORANGE WATER AND SEWER AUTHORITY	6,998,283	1,706,864	-	-	141,657	1,848,521	
96811	TOWN OF CHAPEL HILL	34,018,463	8,297,017	-	-	281,230	8,578,247	
96821	TOWN OF CARRBORO	7,672,028	1,871,188	-	-	584,012	2,455,200	
96831	TOWN OF HILLSBOROUGH	5,578,061	1,360,475	-	-	238,088	1,598,563	
96901	PAMLIC COUNTY	5,187,891	1,265,314	-	-	184,969	1,450,283	
96911	TOWN OF BAYBORO	8,937	2,155	-	-	4,385	6,540	
96912	TOWN OF ORIENTAL	252,963	61,673	-	-	-	61,673	
96918	BAY RIVER METROPOLITAN SEWERAGE DISTRICT	233,150	56,865	-	-	13,450	70,315	
97001	PASQUOTANK COUNTY	8,854,465	2,159,582	-	-	316,694	2,476,276	
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	2,384,648	581,610	-	-	7,127	588,737	
97004	PASQUOTANK COUNTY ABC BOARD	97,635	23,813	-	-	8,528	32,341	
97005	EAST ALBEMARLE REGIONAL LIBRARY	202,068	49,284	-	-	53,935	103,219	
97008	ALBEMARLE DISTRICT JAIL COMMISSION	1,399,521	341,340	-	-	10,940	352,280	
97011	ELIZABETH CITY	9,253,163	2,256,823	-	-	-	2,256,823	
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTHORITY	117,286	28,606	-	-	5,018	33,624	
97013	ELIZABETH CITY-PASQUOTANK COUNTY TOURISM DEV AUTHORITY	43,936	10,716	-	-	4,900	15,616	

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	4,905	-	389	5,294	42,822	22,654	65,476
-	27,832	-	123,795	151,627	243,003	(33,943)	209,060
-	20,662	-	25,513	46,175	180,400	12,935	193,335
-	9,579	-	13,849	23,428	83,636	(7,739)	75,897
-	12,360	-	96,042	108,402	107,916	(39,706)	68,210
-	874,796	-	168,737	1,043,533	7,637,839	(63,375)	7,574,464
-	4,868	-	11,991	16,859	42,501	9,998	52,499
-	14,326	-	-	14,326	125,077	26,985	152,062
-	5,030	-	25,747	30,777	43,915	(6,185)	37,730
-	9,542	-	27,782	37,324	83,315	12,371	95,686
-	247,194	-	91,233	338,427	2,158,247	(57,020)	2,101,227
-	2,205	-	17,986	20,191	19,250	(614)	18,636
-	8,188	-	10,010	18,198	71,488	7,758	79,246
-	123,972	-	34,059	158,031	1,082,402	(760)	1,081,642
-	15,411	-	58,417	73,828	134,557	(14,287)	120,270
-	178,100	-	338,764	517,864	1,554,990	(130,145)	1,424,845
-	14,992	-	5,618	20,610	130,893	25,323	156,216
-	35,269	-	13,184	48,453	307,935	27,715	335,650
-	6,572	-	1,755	8,327	57,390	9,957	67,337
-	39,541	-	12,125	51,666	345,230	35,862	381,092
-	725,561	-	407,412	1,132,973	6,334,866	(66,743)	6,268,123
-	14,891	-	64,486	79,377	130,010	1,483	131,493
-	15,857	-	53,252	69,109	138,446	(27,098)	111,348
-	15,999	-	2,436	18,435	139,683	22,442	162,125
-	92,965	-	240,413	333,378	811,681	(2,453)	809,228
-	8,109	-	25,043	33,152	70,798	11,370	82,168
-	1,505	-	56,026	57,531	13,144	(20,777)	(7,633)
-	2,683	-	9,176	11,859	23,428	1,862	25,290
-	30,729	-	57,374	88,103	268,295	20,583	288,878
-	2,739,135	-	2,403,353	5,142,488	23,915,367	146,855	24,062,222
-	69,134	-	10,072	79,206	603,611	24,548	628,159
-	64,911	-	22,870	87,781	566,734	247,521	814,255
-	55,856	-	45,708	101,564	487,677	(26,675)	461,002
-	417,391	-	318,715	736,106	3,644,240	(119,458)	3,524,782
-	2,656	-	-	2,656	23,187	11,320	34,507
-	99,013	-	130,595	229,608	864,482	(42,599)	821,883
-	27,127	-	-	27,127	236,849	28,332	265,181
-	170,797	-	241,425	412,222	1,491,231	(89,473)	1,401,758
-	1,304,929	-	1,977,982	3,282,911	11,393,320	(829,682)	10,563,638
-	73,200	-	153,576	226,776	639,106	(63,328)	581,778
-	272,611	-	72,122	344,733	2,380,168	(23,091)	2,357,077
-	690	-	1,090	1,780	6,028	2,551	8,577
-	6,283	-	1,344	7,627	54,858	22,951	77,809
-	6,395	-	5,935	12,330	55,838	6,305	62,143
-	3,482	-	22,232	25,714	30,401	(6,565)	23,836
-	4,965	-	7,139	12,104	43,353	7,407	50,760
-	7,489	-	4,659	12,148	65,382	3,150	68,532
-	5,195	-	2,204	7,399	45,361	7,041	52,402
-	2,127	-	18,188	20,315	18,575	(9,994)	8,581
-	1,594	-	1,250	2,844	13,915	3,666	17,581
-	2,704	-	14,441	17,145	23,605	10,801	34,406
-	1,544,130	-	1,698,383	3,242,513	13,481,782	(135,761)	13,346,021
-	49,615	-	60,505	60,505	433,189	65,408	498,597
-	206,674	-	-	206,674	1,804,469	375,882	2,180,351
-	626,408	-	1,036,181	1,662,589	5,469,163	(355,063)	5,114,100
-	50,721	-	79,633	130,354	442,846	(2,695)	440,151
-	5,157	-	13,875	19,032	45,024	11,939	56,963
-	41,136	-	46,368	87,504	359,162	(25,126)	334,036
-	13,418	-	13,637	27,055	117,155	(5,172)	111,983
-	52,896	-	159,957	212,853	461,839	(81,198)	380,641
-	1,349,970	-	164,907	1,514,877	11,786,579	369,135	12,155,714
-	47,383	-	74,561	121,944	413,698	(11,667)	402,031
-	208,426	-	85,706	294,132	1,819,766	(41,251)	1,778,515
-	1,013,153	-	218,098	1,231,251	8,845,831	21,603	8,867,434
-	228,492	-	61,003	289,495	1,994,960	158,252	2,153,212
-	166,128	-	186,231	352,359	1,450,465	90,935	1,541,400
-	154,508	-	94,328	248,836	1,349,009	32,756	1,381,765
-	263	-	3,616	3,879	2,298	2,046	4,344
-	7,531	-	72,821	80,352	65,752	(32,158)	33,594
-	6,944	-	15,873	22,817	60,626	6,621	67,247
-	263,708	-	51,000	314,708	2,302,429	110,404	2,412,833
-	71,021	-	151,991	223,012	620,081	(108,704)	511,377
-	2,908	-	10,750	13,658	25,388	(1,206)	24,182
-	6,018	-	16,014	22,032	52,544	10,327	62,871
-	41,681	-	166,672	208,353	363,918	(72,506)	291,412
-	275,582	-	761,614	1,037,196	2,406,103	(368,081)	2,038,022
-	3,493	-	21,000	24,493	30,498	(2,676)	27,822
-	1,309	-	31,898	33,207	11,425	(9,622)	1,803

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				Total Deferred Outflows of Resources
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	
97015	PASQUOTANK-CAMDEN LIBRARY	250,144	61,009	-	-	14,032	75,041
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMMISSION	10,752	2,622	-	-	5,237	7,859
97101	PENDER COUNTY	17,971,618	4,383,232	-	-	329,144	4,712,376
97104	PENDER COUNTY ABC BOARD	427,556	104,280	-	-	21,281	125,561
97111	TOWN OF BURGAW	2,207,730	538,460	-	-	76,221	614,681
97121	TOWN OF TOPSAIL BEACH	1,296,139	316,125	-	-	85,730	401,855
97131	TOWN OF SURF CITY	4,547,454	1,109,112	-	-	75,415	1,184,527
97201	PERQUIMANS COUNTY	4,482,013	1,093,152	-	-	104,010	1,197,162
97211	TOWN OF HERTFORD	596,316	145,440	-	-	33,556	178,996
97213	HERTFORD HOUSING AUTHORITY	155,846	38,010	-	-	5,345	43,355
97217	TOWN OF HERTFORD ABC BOARD	63,710	15,539	-	-	17,472	33,011
97221	TOWN OF WINFALL	29,847	7,280	-	-	10,030	17,310
97301	PERSON COUNTY	14,199,376	3,463,192	-	-	683,672	4,146,864
97302	ROXBORO HOUSING AUTHORITY	174,137	42,472	-	-	22,367	64,839
97304	PERSON COUNTY ABC BOARD	153,312	37,392	-	-	21,722	59,114
97311	CITY OF ROXBORO	4,183,422	1,020,326	-	-	44,455	1,064,781
97401	PITT COUNTY	40,474,932	9,871,734	-	-	1,496,590	11,368,314
97402	PITT-GREENVILLE CONVENTION AND VISITORS	251,689	61,386	-	-	21,620	83,006
97404	PITT COUNTY ABC BOARD	1,775,231	432,974	-	-	36,351	469,325
97405	SHEPPARD MEMORIAL LIBRARY	511,720	124,807	-	-	39,490	164,297
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	246,807	60,196	-	-	27,928	88,124
97411	CITY OF GREENVILLE	33,380,064	8,141,313	-	-	-	8,141,313
97412	GREENVILLE UTILITIES COMMISSION	23,046,178	5,620,905	-	-	271,711	5,892,616
97413	GREENVILLE HOUSING AUTHORITY	1,343,350	327,640	-	-	14,128	341,768
97421	TOWN OF FARMVILLE	2,334,224	569,311	-	-	5,578	574,889
97423	FARMVILLE HOUSING AUTHORITY	253,110	61,733	-	-	63,434	125,167
97431	TOWN OF GRIFTON	460,616	112,343	-	-	12,227	124,570
97441	TOWN OF BETHEL	77,737	18,960	-	-	11,719	30,679
97451	TOWN OF WINTERVILLE	3,775,208	920,764	-	-	47,394	968,158
97461	TOWN OF AYDEN	3,065,684	747,713	-	-	87,805	835,518
97471	TOWN OF GRIMESLAND	129,274	31,530	-	-	385	31,915
97481	VILLAGE OF SIMPSON	7,724	1,884	-	-	2,632	4,516
97501	POLK COUNTY	7,618,700	1,858,182	-	-	146,022	2,004,204
97503	AYDEN HOUSING AUTHORITY	333,999	81,462	-	-	98,056	179,518
97511	TOWN OF TRYON	1,237,496	301,822	-	-	-	301,822
97517	TRYON ABC BOARD	68,345	16,669	-	-	5,137	21,806
97521	TOWN OF COLUMBUS	764,768	186,525	-	-	12,387	198,912
97527	COLUMBUS ABC BOARD	17,488	4,265	-	-	3,532	7,797
97531	CITY OF SALUDA	395,423	96,443	-	-	42,393	138,836
97601	RANDOLPH COUNTY	35,292,664	8,607,792	-	-	750,933	9,358,725
97607	ASHEBORO ABC BOARD	142,251	34,695	-	-	8,060	42,755
97611	CITY OF ASHEBORO	14,745,577	3,596,409	-	-	236,536	3,832,945
97613	ASHEBORO HOUSING AUTHORITY	560,352	136,668	-	-	29,878	166,546
97621	CITY OF RANDLEMAN	2,683,795	654,571	-	-	204,248	858,819
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	139,470	34,016	-	-	5,786	39,802
97627	CITY OF RANDLEMAN ABC BOARD	35,779	8,726	-	-	16,108	24,834
97631	TOWN OF LIBERTY	1,410,397	343,992	-	-	66,554	410,546
97637	LIBERTY ABC BOARD	26,386	6,436	-	-	715	7,151
97641	TOWN OF RAMSEUR	466,733	113,835	-	-	5,504	119,339
97651	CITY OF ARCHDALE	2,914,226	710,772	-	-	120,548	831,320
97661	CITY OF TRINITY	408,214	99,562	-	-	32,826	132,388
97701	RICHMOND COUNTY	12,879,632	3,141,310	-	-	2,664	3,143,974
97705	SANDHILL REGIONAL LIBRARY	220,421	53,760	-	-	59,755	113,515
97711	CITY OF ROCKINGHAM	4,151,166	1,012,459	-	-	3,998	1,016,457
97713	ROCKINGHAM HOUSING AUTHORITY	330,786	80,678	-	-	16,830	97,508
97717	HAMLET ABC BOARD	48,076	11,726	-	-	7,718	19,444
97721	CITY OF HAMLET	2,810,350	685,437	-	-	16,215	701,652
97727	CITY OF ROCKINGHAM ABC BOARD	77,367	18,870	-	-	525	19,395
97731	TOWN OF ELLERBE	143,610	35,026	-	-	10,705	45,731
97801	ROBESON COUNTY	34,271,078	8,358,629	-	-	600,334	8,958,963
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	600,024	146,344	-	-	1,863	148,207
97803	ROBESON COUNTY HOUSING AUTHORITY	551,145	134,423	-	-	28,121	162,544
97805	ROBESON COUNTY PUBLIC LIBRARY	481,873	117,528	-	-	3,586	121,114
97811	CITY OF LUMBERTON	12,193,466	2,973,956	-	-	65,922	3,039,878
97813	HOUSING AUTHORITY OF THE CITY OF LUMBERTON	892,683	217,723	-	-	312,872	530,595
97817	LUMBERTON ABC BOARD	139,470	34,016	-	-	4,876	38,892
97818	LUMBERTON AIRPORT COMMISSION	136,010	33,172	-	-	5,380	38,552
97821	TOWN OF FAIRMONT	736,899	179,728	-	-	28,130	207,856
97823	FAIRMONT HOUSING AUTHORITY	104,185	25,411	-	-	15,532	40,943
97831	TOWN OF ST PAULS	1,085,111	264,656	-	-	6,803	271,459
97837	ST PAUL'S ABC BOARD	82,743	20,181	-	-	135	20,316
97840	TOWN OF MAXTON	805,985	196,578	-	-	78,198	274,776
97841	TOWN OF PARKTON	36,459	8,892	-	-	21,841	30,733
97847	MAXTON ABC BOARD	8,960	2,185	-	-	3,416	5,601
97851	TOWN OF PEMBROKE	1,366,090	333,186	-	-	15,718	348,904
97853	PEMBROKE HOUSING AUTHORITY	468,526	114,272	-	-	38,340	152,612
97861	TOWN OF ROWLAND	382,384	93,263	-	-	12,615	105,878
97871	TOWN OF RED SPRINGS	1,263,882	308,258	-	-	13,983	322,241

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	7,450	-	11,427	18,877	65,045	(2,212)	62,833
-	320	-	5,760	6,080	2,796	(5,870)	(3,074)
-	535,239	-	148,037	683,276	4,673,165	14,935	4,688,100
-	12,734	-	21,966	34,700	111,177	11,761	122,938
-	65,752	-	198,490	264,242	574,077	(24,724)	549,353
-	38,602	-	3,539	42,141	337,035	61,776	398,811
-	135,434	-	285,360	420,794	1,182,476	(92,702)	1,089,774
-	133,485	-	43,400	176,885	1,165,459	78,448	1,243,907
-	17,760	-	14,426	32,186	155,060	(33,261)	121,799
-	4,641	-	10,477	15,118	40,525	(2,422)	38,103
-	1,897	-	9,042	10,939	16,567	4,149	20,716
-	889	-	524	1,413	7,761	974	8,735
-	422,892	-	103,056	525,948	3,692,268	111,159	3,803,427
-	5,186	-	58,652	63,838	45,281	(7,941)	37,340
-	4,566	-	-	4,566	39,866	17,561	57,427
-	124,593	-	142,378	266,971	1,087,817	(101,447)	986,370
-	1,205,443	-	874,281	2,079,724	10,524,709	(187,717)	10,336,992
-	7,496	-	11,867	19,363	65,447	(5,310)	60,137
-	52,871	-	68,604	121,475	461,614	5,207	466,821
-	15,240	-	21,522	36,762	133,063	9,716	142,779
-	7,351	-	3,443	10,794	64,177	14,491	78,668
-	994,140	-	767,981	1,762,121	8,679,828	(479,755)	8,200,073
-	686,372	-	638,773	1,325,145	5,992,705	(150,485)	5,842,220
-	40,008	-	295,005	335,013	349,312	(92,710)	256,602
-	69,519	-	52,486	122,005	606,969	(62,017)	544,952
-	7,538	-	385	7,923	65,816	34,275	100,091
-	13,718	-	19,437	33,155	119,774	(9,532)	110,242
-	2,315	-	39,092	41,407	20,214	(30,722)	(10,508)
-	112,435	-	132,000	244,435	981,669	(79,137)	902,532
-	91,304	-	109,533	200,837	797,171	(51,216)	745,955
-	3,850	-	8,355	12,205	33,615	(1,571)	32,044
-	230	-	1,281	1,511	2,009	917	2,926
-	226,904	-	202,844	429,748	1,981,093	(4,562)	1,976,531
-	9,947	-	47	9,994	86,850	48,883	135,733
-	36,856	-	100,834	137,690	321,786	(48,935)	272,851
-	2,035	-	4,672	6,707	17,772	5,382	23,154
-	22,777	-	67,669	90,446	198,863	(22,227)	176,636
-	521	-	1,402	1,923	4,547	1,348	5,895
-	11,777	-	4,320	16,097	102,822	3,250	106,072
-	1,051,102	-	608,586	1,659,688	9,177,162	(11,304)	9,165,858
-	4,237	-	19,036	23,273	36,990	2,717	39,707
-	439,159	-	31,535	470,694	3,834,297	56,201	3,890,498
-	16,689	-	9,030	25,719	145,709	12,127	157,836
-	79,930	-	34,859	114,789	697,868	34,469	732,337
-	4,154	-	3,913	8,067	36,266	(1,111)	35,155
-	1,066	-	-	1,066	9,304	9,957	19,261
-	42,005	-	97,982	139,987	366,746	13,758	380,504
-	786	-	1,189	1,975	6,861	2,036	8,897
-	13,900	-	82,166	96,066	121,365	(15,629)	105,736
-	86,793	-	124,377	211,170	757,787	(26,514)	731,273
-	12,158	-	21,676	33,834	106,148	11,346	117,494
-	383,587	-	602,227	985,814	3,349,095	(291,701)	3,057,394
-	6,565	-	19,075	25,640	57,316	19,535	76,851
-	123,632	-	235,303	358,935	1,079,429	(120,091)	959,338
-	9,852	-	98,515	108,367	86,014	(27,495)	58,519
-	1,432	-	18,694	20,126	12,501	(5,936)	6,565
-	83,699	-	100,316	184,015	730,776	(39,552)	691,224
-	2,304	-	17,608	19,912	20,118	(7,284)	12,834
-	4,277	-	10,652	14,929	37,343	(477)	36,866
-	1,020,677	-	918,942	1,939,619	8,911,519	(15,209)	8,896,310
-	17,870	-	60,099	77,969	156,024	(47,413)	108,611
-	16,414	-	19,666	36,080	143,314	5,970	149,284
-	14,351	-	29,538	43,889	125,302	(9,612)	115,690
-	363,151	-	180,232	543,383	3,170,671	(156,278)	3,014,393
-	26,586	-	-	26,586	232,125	140,776	372,901
-	4,154	-	2,259	6,413	36,266	5,691	41,957
-	4,051	-	211	4,262	35,367	7,435	42,802
-	21,947	-	74,665	96,612	191,616	(9,666)	181,950
-	3,103	-	8,777	11,880	27,091	5,822	32,913
-	32,317	-	32,744	65,061	282,162	(13,603)	268,559
-	2,464	-	9,668	12,132	21,516	(4,485)	17,031
-	24,004	-	67,337	91,341	209,581	19,928	229,509
-	1,086	-	14,408	15,494	9,480	(364)	9,116
-	267	-	478	745	2,330	2,018	4,348
-	40,686	-	42,019	82,705	355,225	(38,188)	317,037
-	13,954	-	36,864	50,818	121,831	(10,949)	110,882
-	11,388	-	38,278	49,666	99,431	(1,708)	97,723
-	37,641	-	235,444	273,085	328,648	(54,765)	273,883

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Deferred Outflows Of Resources					
		Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows Of Resources
97877	RED SPRINGS ABC BOARD	68,839	16,790	-	-	9,815	26,605
97901	ROCKINGHAM COUNTY	22,043,316	5,376,309	-	-	521,840	5,898,149
97911	CITY OF REIDSVILLE	6,832,056	1,666,321	-	-	207,064	1,873,385
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	179,080	43,677	-	-	28,452	72,129
97917	REIDSVILLE ABC BOARD	108,635	26,496	-	-	8,913	35,409
97921	TOWN OF MAYODAN	1,281,988	312,674	-	-	26,313	338,987
97931	TOWN OF STONEVILLE	398,142	97,106	-	-	62,575	159,681
97941	TOWN OF MADISON	1,287,117	313,924	-	-	101,905	415,829
97947	MADISON ABC BOARD	77,799	18,975	-	-	17,177	36,152
97948	MADISON-MAYODAN RECREATION COMMISSION	187,175	45,652	-	-	15,922	61,574
97951	CITY OF EDEN	6,086,506	1,484,483	-	-	18,252	1,502,735
97957	EDEN ABC BOARD	70,631	17,227	-	-	24,055	41,282
98001	ROWAN COUNTY	32,619,931	7,955,919	-	-	75,147	8,031,066
98002	ROWAN CONVENTION & VISITORS BUREAU	73,783	17,995	-	-	3,266	21,261
98003	ROWAN COUNTY HOUSING AUTHORITY	616,461	150,353	-	-	33,341	183,694
98004	ROWAN COUNTY ABC BOARD	1,279,145	311,980	-	-	48,043	360,023
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	30,341	7,400	-	-	954	6,354
98011	CITY OF SALISBURY	17,862,674	4,356,661	-	-	-	4,356,661
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	604,720	147,490	-	-	11,823	159,313
98021	TOWN OF EAST SPENCER	427,679	104,310	-	-	92,771	197,081
98023	EAST SPENCER HOUSING AUTHORITY	36,459	8,892	-	-	-	8,892
98031	TOWN OF SPENCER	1,640,086	400,013	-	-	181,672	581,685
98041	TOWN OF CHINA GROVE	1,537,940	375,100	-	-	78,496	453,596
98051	TOWN OF LANDIS	2,068,322	504,459	-	-	96,115	600,574
98061	TOWN OF GRANITE QUARRY	988,897	241,189	-	-	117,023	358,212
98071	TOWN OF ROCKWELL	651,931	159,004	-	-	80,185	239,189
98081	TOWN OF FAITH	45,543	11,108	-	-	9,499	20,607
98091	TOWN OF CLEVELAND	473,593	115,508	-	-	31,896	147,404
98101	RUTHERFORD COUNTY	15,069,256	3,675,354	-	-	-	3,675,354
98102	BROAD RIVER WATER AUTHORITY	1,263,388	308,137	-	-	58,509	366,646
98103	FOOTHILLS HEALTH DISTRICT	2,354,121	574,164	-	-	-	574,164
98107	FOREST CITY ABC BOARD 168	153,003	37,317	-	-	14,719	52,036
98109	ISOTHERMAL PLANNING AND DEVELOPMENT COMMISSION	903,991	220,481	-	-	28,157	248,638
98111	TOWN OF FOREST CITY	5,437,355	1,326,157	-	-	-	1,326,157
98113	FOREST CITY HOUSING AUTHORITY	161,716	39,442	-	-	29,106	68,548
98121	TOWN OF SPINDALE	1,312,205	320,044	-	-	120,215	440,259
98131	TOWN OF LAKE LURE	1,752,491	427,428	-	-	56,575	484,003
98141	TOWN OF RUTHERFORDTON	1,831,464	446,689	-	-	23,776	470,465
98147	TOWN OF RUTHERFORDTON ABC BOARD	66,182	16,142	-	-	8,769	24,911
98161	TOWN OF ELLENBORO	26,695	6,511	-	-	1,867	8,378
98201	SAMPSON COUNTY	18,959,897	4,624,271	-	-	563,610	5,187,881
98205	J C HOLLIDAY MEMORIAL LIBRARY	224,067	54,649	-	-	4,055	58,704
98211	CITY OF CLINTON	4,844,932	1,181,667	-	-	43,147	1,224,614
98218	CLINTON ABC BOARD	84,226	20,542	-	-	20,719	41,261
98221	TOWN OF SALEMBOURG	109,747	26,767	-	-	1,475	28,242
98231	TOWN OF NEWTON GROVE	106,039	25,863	-	-	4,411	30,274
98237	ROSEBORO ABC BOARD	43,627	10,640	-	-	2,755	13,395
98241	TOWN OF GARLAND	85,956	20,964	-	-	21,160	42,124
98251	TOWN OF TURKEY	10,134	2,472	-	-	3,928	6,400
98261	TOWN OF ROSEBORO	140,335	34,227	-	-	5,707	39,934
98271	TOWN OF AUTRYVILLE	112,219	27,370	-	-	15,008	42,378
98301	SCOTLAND COUNTY	10,952,634	2,671,320	-	-	34,065	2,705,385
98304	SCOTLAND COUNTY ABC BOARD	90,405	22,050	-	-	2,488	24,538
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	295,377	72,042	-	-	44,620	116,662
98311	CITY OF LAURINBURG	5,242,456	1,278,622	-	-	186,582	1,465,204
98313	LAURINBURG HOUSING AUTHORITY	875,813	213,609	-	-	212,301	425,910
98321	TOWN OF WAGRAM	108,511	26,466	-	-	20,630	47,096
98331	TOWN OF GIBSON	24,780	6,044	-	-	1,479	7,523
98401	STANLY COUNTY	16,734,802	4,081,576	-	-	199,838	4,281,414
98404	LOCUST ABC BOARD	156,773	38,236	-	-	-	38,236
98411	CITY OF ALBEMARLE	11,186,402	2,728,335	-	-	27,641	2,755,976
98414	VILLAGE OF MISENHEIMER	187,855	45,817	-	-	1,258	47,075
98417	ALBEMARLE ABC BOARD	153,745	37,498	-	-	12,020	49,518
98421	TOWN OF NORWOOD	833,916	203,390	-	-	26,616	230,006
98427	NORWOOD ABC BOARD	45,234	11,032	-	-	4,289	15,321
98431	CITY OF LOCUST	1,444,631	352,342	-	-	29,813	382,155
98441	TOWN OF OAKBORO	482,985	117,799	-	-	38,077	155,876
98451	TOWN OF BADIN	275,665	67,234	-	-	16,369	83,603
98471	TOWN OF NEW LONDON	78,541	19,156	-	-	2,928	22,084
98481	TOWN OF STANFIELD	334,246	81,522	-	-	8,713	90,235
98501	STOKES COUNTY	11,336,624	2,764,974	-	-	-	2,764,974
98511	TOWN OF WALNUT COVE	430,460	104,988	-	-	9,787	114,775
98517	STOKES MUNICIPAL ABC BOARD	115,185	28,093	-	-	1,760	29,853
98521	CITY OF KING	3,578,517	872,791	-	-	52,985	925,776
98601	SURRY COUNTY	21,193,643	5,169,076	-	-	64,089	5,233,165
98604	YADKIN VALLEY ABC BOARD	102,208	24,928	-	-	5,777	30,705
98607	PILOT MOUNTAIN ABC BOARD	29,352	7,159	-	-	6,031	13,190
98608	YADKIN VALLEY SEWER AUTHORITY	257,436	62,788	-	-	6,706	69,494

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	2,050	-	1,475	3,525	17,900	2,694	20,594
-	656,504	-	277,970	934,474	5,731,930	31,053	5,762,983
-	203,475	-	116,274	319,749	1,776,542	48,102	1,824,644
-	5,333	-	17,157	22,490	46,566	9,771	56,337
-	3,235	-	12,278	15,513	28,248	4,902	33,150
-	38,181	-	4,604	42,785	333,356	6,754	340,110
-	11,858	-	12,001	23,859	103,529	6,312	109,841
-	38,333	-	35,529	73,862	334,689	9,693	344,382
-	2,317	-	12,295	14,612	20,230	3,334	23,564
-	5,575	-	5,298	10,873	48,671	1,291	49,962
-	181,271	-	204,049	385,320	1,582,676	(92,452)	1,490,224
-	2,104	-	1,800	3,904	18,366	14,358	32,724
-	971,501	-	657,522	1,629,023	8,482,171	(224,537)	8,257,634
-	2,197	-	5,080	7,277	19,186	1,589	20,775
-	18,360	-	12,328	30,688	160,299	16,382	176,681
-	38,096	-	-	38,096	332,617	15,958	384,575
-	904	-	2,633	3,537	7,890	(500)	7,390
-	531,994	-	376,262	908,256	4,644,837	(365,841)	4,278,996
-	18,010	-	44,085	62,095	157,246	(15,675)	141,571
-	12,737	-	11,506	24,243	111,210	33,192	144,402
-	1,086	-	3,176	4,262	9,480	(1,997)	7,483
-	48,846	-	20,459	69,305	426,472	73,062	499,534
-	45,804	-	15,312	61,116	399,911	6,618	406,529
-	61,600	-	308,624	370,224	537,826	(31,950)	505,876
-	29,452	-	27,157	56,609	257,143	28,949	286,092
-	19,416	-	10,811	30,227	169,522	32,081	201,603
-	1,356	-	5,443	6,799	11,842	(617)	11,225
-	14,105	-	6,739	20,844	123,148	19,479	142,627
-	448,799	-	689,691	1,138,490	3,918,463	(349,088)	3,569,375
-	37,627	-	7,338	44,965	328,519	41,242	369,761
-	70,111	-	335,901	406,012	612,143	(146,779)	465,364
-	4,557	-	-	4,557	39,785	5,919	45,704
-	26,923	-	10,763	37,686	235,065	(2,393)	232,672
-	161,938	-	399,444	561,382	1,413,877	(179,863)	1,234,014
-	4,816	-	4,685	9,501	42,051	6,917	48,968
-	39,081	-	22,693	61,774	341,213	44,006	385,219
-	52,193	-	19,926	72,119	455,701	26,456	482,157
-	54,545	-	73,944	128,489	476,236	(23,214)	453,022
-	1,971	-	3,622	5,593	17,209	5,200	22,409
-	795	-	9,227	10,022	6,942	(715)	6,227
-	564,672	-	303,300	867,972	4,930,148	43,545	4,973,693
-	6,673	-	20,038	26,711	55,254	(9,126)	49,138
-	144,294	-	322,294	466,588	1,259,829	(158,614)	1,101,215
-	2,508	-	11,095	13,603	21,901	1,459	23,360
-	3,269	-	21,334	24,603	28,538	(9,460)	19,078
-	3,158	-	15,660	18,818	27,573	(14,904)	12,669
-	1,299	-	2,536	3,835	11,344	1,263	12,607
-	2,560	-	21,332	23,892	22,351	6,718	29,069
-	302	-	623	925	2,635	1,875	4,510
-	4,180	-	3,392	7,572	36,491	(3,128)	33,363
-	3,342	-	3,837	7,179	29,180	4,994	34,174
-	326,196	-	742,336	1,068,532	2,848,017	(245,325)	2,602,692
-	2,692	-	5,422	8,114	23,508	(3,088)	20,420
-	8,797	-	651	9,448	76,807	27,520	104,327
-	156,133	-	167,587	323,720	1,363,197	(55,259)	1,307,938
-	26,084	-	58,723	84,807	227,738	111,908	339,646
-	3,232	-	7,482	10,714	28,216	6,728	34,944
-	738	-	1,939	2,677	6,443	(898)	5,545
-	498,403	-	61,392	559,795	4,351,556	11,040	4,362,596
-	4,669	-	24,298	28,967	40,766	(6,510)	34,256
-	333,158	-	218,398	551,556	2,908,804	(60,614)	2,848,190
-	5,595	-	27,249	32,844	48,848	(11,555)	37,293
-	4,579	-	7,232	11,811	39,978	10,213	50,191
-	24,836	-	48,853	73,689	216,843	6,375	223,218
-	1,347	-	1,175	2,522	11,762	4,115	15,877
-	43,025	-	133,675	176,700	375,648	(66,712)	308,936
-	14,384	-	173,984	188,368	125,591	(53,178)	72,413
-	8,210	-	8,405	16,615	71,681	(1,567)	70,114
-	2,339	-	7,887	10,226	20,423	(558)	19,865
-	9,955	-	77,428	87,383	86,914	(22,097)	64,817
-	337,632	-	390,944	728,576	2,947,866	(262,762)	2,685,104
-	12,820	-	13,989	26,809	111,933	7,581	119,514
-	3,430	-	7,362	10,792	29,952	(5,211)	24,741
-	106,577	-	96,556	203,133	930,523	(60,034)	870,489
-	631,199	-	282,245	913,444	5,510,989	(147,519)	5,363,470
-	3,044	-	4,987	8,031	26,577	2,470	29,047
-	874	-	14,268	15,142	7,633	(246)	7,387
-	7,667	-	43,028	50,695	66,941	(15,046)	51,895

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Employer Number	Employer	Net Pension Liability	Deferred Outflows Of Resources				Total Deferred Outflows of Resources
			Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	
98611	TOWN OF PILOT MOUNTAIN	812,659	198,205	-	-	25,928	224,133
98621	TOWN OF DOBSON	842,506	205,485	-	-	16,458	221,943
98627	DOBSON ABC BOARD	48,447	11,816	-	-	512	12,328
98631	CITY OF MOUNT AIRY	4,583,851	1,117,990	-	-	78,600	1,196,590
98637	MOUNT AIRY ABC BOARD	35,532	8,666	-	-	5,019	13,685
98641	TOWN OF ELKIN	1,564,388	381,550	-	-	64,620	446,170
98701	SWAIN COUNTY	6,483,721	1,581,363	-	-	59,376	1,640,739
98702	SWAIN COUNTY TOURISM DEVELOPMENT AUTHORITY	121,426	29,616	-	-	66,467	96,083
98711	TOWN OF BRYSON CITY	1,072,937	261,687	-	-	31,772	293,459
98717	BRYSON CITY ABC BOARD	111,848	27,279	-	-	22,091	49,370
98801	TRANSLYVANIA COUNTY	13,364,100	3,259,470	-	-	162,126	3,421,596
98811	CITY OF BREVARD	3,919,375	955,926	-	-	111,180	1,067,106
98817	BREVARD ABC BOARD	111,415	27,174	-	-	56,930	84,104
98901	TYRRELL COUNTY	1,608,139	392,221	-	-	130,632	522,853
98904	TYRRELL COUNTY ABC BOARD	19,094	4,657	-	-	1,225	5,882
98911	TOWN OF COLUMBIA	137,122	33,444	-	-	3,749	37,193
99001	UNION COUNTY	61,610,982	15,026,763	-	-	1,464,878	16,511,741
99011	CITY OF MONROE	26,300,830	6,414,706	-	-	1,803,977	8,218,683
99013	CITY OF MONROE HOUSING AUTHORITY	339,437	82,788	-	-	12,296	95,184
99014	INDIAN TRAIL ABC BOARD	194,961	47,551	-	-	33,587	81,138
99017	MONROE ABC BOARD	328,994	80,241	-	-	70,566	150,807
99021	TOWN OF MARSHVILLE	828,293	202,019	-	-	40,946	242,965
99022	TOWN OF MINERAL SPRINGS	30,959	7,551	-	-	22,478	30,029
99031	TOWN OF WINGATE	512,647	125,033	-	-	1,923	126,956
99041	TOWN OF WAXHAW	4,183,422	1,020,326	-	-	107,390	1,127,716
99047	WAXHAW ABC BOARD	110,303	26,903	-	-	9,233	36,136
99051	TOWN OF INDIAN TRAIL	2,393,793	583,840	-	-	109,339	693,179
99061	TOWN OF UNIONVILLE	18,477	4,506	-	-	10,670	15,176
99071	TOWN OF WEDDINGTON	101,775	24,823	-	-	15,252	40,075
99081	VILLAGE OF MARVIN	496,457	121,085	-	-	21,104	142,189
99091	VILLAGE OF WESLEY CHAPEL	75,575	18,432	-	-	15,859	34,291
99101	VANCE COUNTY	9,479,207	2,311,955	-	-	44,063	2,356,018
99104	VANCE COUNTY ABC BOARD	145,526	35,493	-	-	14,645	50,138
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	578,829	141,175	-	-	17,779	158,954
99110	KERR AREA TRANSPORTATION AUTHORITY	795,480	194,016	-	-	46,334	240,350
99111	CITY OF HENDERSON	7,495,111	1,828,039	-	-	210,709	2,038,748
99201	WAKE COUNTY	237,538,113	57,934,945	-	-	2,878,551	60,813,496
99202	TOWN OF HOLLY SPRINGS	21,633,495	5,276,355	-	-	375,372	5,651,727
99203	TOWN OF ROLESVILLE	3,051,101	744,156	-	-	178,132	922,288
99204	WAKE COUNTY ABC BOARD	7,964,996	1,942,642	-	-	120,935	2,063,577
99206	TOWN OF MORRISVILLE	12,697,585	3,096,909	-	-	214,309	3,311,218
99207	WAKE COUNTY HOUSING AUTHORITY	602,063	146,842	-	-	167,637	314,479
99208	BAYLEAF FIRE DEPARTMENT	2,473,076	603,177	-	-	164,955	769,132
99210	ELECTRICITIES OF NC	12,570,783	3,065,982	-	-	412,170	3,478,152
99211	CITY OF RALEIGH	192,831,559	47,031,129	-	-	1,478,445	48,509,574
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	473,160	115,403	-	-	19,825	135,228
99213	CITY OF RALEIGH HOUSING AUTHORITY	4,579,216	1,116,859	-	-	530,344	1,647,203
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	26,462,423	6,454,118	-	-	1,282,650	7,736,768
99219	LINCOLN-TON-LINCOLN COUNTY AIRPORT AUTHORITY	78,726	19,201	-	-	12,428	31,629
99221	TOWN OF CARY	73,186,813	17,850,079	-	-	550,842	18,400,921
99222	CENTENNIAL AUTHORITY	216,466	52,795	-	-	37,047	89,842
99231	TOWN OF WENDELL	4,080,967	995,338	-	-	426,085	1,421,423
99241	TOWN OF ZEBULON	4,523,539	1,103,280	-	-	362,546	1,465,826
99251	TOWN OF GARNER	12,253,654	2,988,635	-	-	762,352	3,750,987
99252	GARNER FIRE DEPT	4,613,141	1,125,133	-	-	44,569	1,169,702
99261	TOWN OF FUQUAY-VARINA	19,988,218	4,875,076	-	-	905,998	5,781,074
99271	TOWN OF APEX	34,691,157	8,461,085	-	-	701,364	9,162,449
99281	TOWN OF WAKE FOREST	24,381,865	5,946,675	-	-	368,621	6,315,296
99291	TOWN OF KNIGHTDALE	8,658,577	2,111,805	-	-	218,538	2,330,343
99301	WARREN COUNTY	8,661,110	2,112,423	-	-	311,080	2,423,503
99304	WARREN COUNTY ABC BOARD	85,215	20,784	-	-	10,599	31,383
99311	TOWN OF NORLINA	239,268	58,357	-	-	12,542	70,899
99321	TOWN OF WARRENTON	378,553	92,328	-	-	100,559	192,887
99401	WASHINGTON COUNTY	3,689,314	899,814	-	-	107,650	1,007,464
99404	WASHINGTON COUNTY ABC BOARD	31,268	7,626	-	-	6,107	13,733
99405	PETTIGREW REGIONAL LIBRARY	360,818	88,003	-	-	11,735	99,738
99411	TOWN OF PLYMOUTH	852,887	208,017	-	-	29,869	237,886
99413	PLYMOUTH HOUSING AUTHORITY	196,568	47,942	-	-	8,640	56,582
99421	TOWN OF ROPER	36,150	8,817	-	-	150	8,967
99431	TOWN OF CRESWELL	77,181	18,824	-	-	-	18,824
99501	WATAUGA COUNTY	9,740,783	2,375,752	-	-	200,134	2,575,886
99502	REGION D COUNCIL OF GOVERNMENTS	945,331	230,564	-	-	29,781	260,345
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	176,670	43,089	-	-	10,182	53,271
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTHORITY	167,957	40,964	-	-	13,787	54,751
99511	TOWN OF BOONE	7,473,606	1,822,794	-	-	251,600	2,074,394
99521	TOWN OF BLOWING ROCK	3,596,499	877,177	-	-	160,314	1,037,491
99527	BLOWING ROCK ABC BOARD	58,705	14,318	-	-	5,685	20,003
99531	TOWN OF SEVEN DEVILS	633,826	154,588	-	-	56,291	210,879

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	24,203	-	60,928	85,131	211,316	(3,150)	208,166
-	25,092	-	52,668	77,760	219,077	(13,129)	205,948
-	1,443	-	3,676	5,119	12,598	(1,605)	10,993
-	136,518	-	95,017	231,535	1,191,940	(25,281)	1,166,659
-	1,058	-	33,031	34,089	9,239	(7,468)	1,771
-	46,591	-	64,876	111,467	406,788	(27,253)	379,535
-	193,101	-	150,662	343,763	1,685,964	(16,946)	1,669,018
-	3,616	-	-	3,616	31,574	22,156	53,730
-	31,955	-	16,445	48,400	278,996	821	279,817
-	3,331	-	12,413	15,744	29,084	6,870	35,954
-	398,016	-	290,257	688,273	3,475,071	(87,675)	3,387,396
-	116,729	-	39,982	156,711	1,019,156	83,248	1,102,404
-	3,318	-	8,168	11,486	28,971	16,517	45,488
-	47,894	-	21,090	68,984	418,165	37,107	455,272
-	569	-	19	588	4,965	714	5,679
-	4,084	-	8,620	12,704	35,656	2,480	38,136
-	1,834,326	-	716,489	2,551,425	16,020,723	163,279	16,184,002
-	783,303	-	2,164	785,467	6,839,013	641,244	7,480,257
-	10,109	-	9,209	19,318	88,264	(10,766)	77,498
-	5,806	-	25,525	31,331	50,696	10,674	61,370
-	9,798	-	11,936	21,734	85,548	14,357	99,905
-	24,669	-	27,245	51,914	215,381	814	216,195
-	922	-	1,899	2,821	8,050	12,053	20,103
-	15,268	-	41,658	56,926	133,304	(13,257)	120,047
-	124,593	-	1,618	126,211	1,087,817	60,609	1,148,426
-	3,285	-	616	3,901	28,682	6,934	35,616
-	71,293	-	89,869	161,162	622,459	544	623,003
-	550	-	1,292	1,842	4,804	4,293	9,097
-	3,031	-	7,059	10,090	26,465	2,766	29,231
-	14,786	-	18,955	33,741	129,094	3,616	132,710
-	2,251	-	60	2,311	19,652	9,064	28,716
-	282,314	-	356,097	638,411	2,464,881	(173,430)	2,291,451
-	4,334	-	17,817	22,151	37,841	7,019	44,860
-	17,239	-	45,373	62,612	150,513	(17,106)	133,407
-	23,691	-	86,280	109,971	206,849	(3,924)	202,925
-	223,223	-	228,467	451,690	1,948,956	(90,590)	1,858,366
-	7,074,467	-	779,088	7,853,555	61,767,109	1,134,015	62,901,124
-	644,298	-	431,148	1,075,446	5,625,365	56,526	5,681,891
-	90,869	-	34,803	125,672	793,379	68,789	862,168
-	237,217	-	220,620	457,837	2,071,140	38,956	2,110,096
-	378,165	-	155,681	533,846	3,301,757	(17,049)	3,284,708
-	17,331	-	53,295	71,226	156,555	105,871	282,426
-	73,654	-	40,548	114,202	643,075	59,638	702,713
-	374,389	-	44,105	418,494	3,268,795	176,234	3,445,019
-	5,742,996	-	4,383,412	10,126,408	50,142,050	(3,578,263)	46,563,787
-	14,092	-	99,173	113,265	123,036	(25,277)	97,759
-	136,380	-	3,826	140,206	1,190,735	189,040	1,379,775
-	788,116	-	230,618	1,018,734	6,881,032	520,373	7,401,405
-	2,345	-	22,859	25,204	20,471	7,865	28,336
-	2,179,682	-	2,098,135	4,277,817	19,030,790	(443,138)	18,587,652
-	6,447	-	2,605	9,052	56,288	14,100	70,388
-	121,541	-	78,444	199,985	1,061,175	167,779	1,228,954
-	134,722	-	21,507	156,229	1,176,257	150,060	1,326,317
-	364,944	-	173,675	538,619	3,186,321	249,257	3,435,578
-	137,391	-	216,526	355,917	1,199,557	(53,035)	1,146,522
-	595,298	-	216,813	812,111	5,197,543	497,284	5,694,827
-	1,033,188	-	224,515	1,257,703	9,020,752	201,689	9,222,441
-	726,152	-	560,743	1,286,895	6,340,024	(30,505)	6,309,519
-	257,874	-	146,913	404,787	2,251,492	116,740	2,368,232
-	257,949	-	170,746	428,695	2,252,151	34,653	2,286,804
-	2,538	-	11,592	14,130	22,158	6,485	28,643
-	7,126	-	38,832	45,958	62,217	(16,048)	46,169
-	11,274	-	46,811	58,085	98,435	47,430	145,865
-	109,877	-	236,976	346,853	959,333	(80,867)	878,466
-	931	-	2,091	3,022	8,131	2,687	10,818
-	10,746	-	4,952	15,698	93,824	9,406	103,230
-	25,401	-	75,848	101,249	221,776	(17,803)	203,973
-	5,854	-	17,349	23,203	51,114	1,004	52,118
-	1,077	-	20,203	21,280	9,400	(9,168)	232
-	2,289	-	11,099	13,398	20,069	(6,208)	13,861
-	290,104	-	142,586	432,690	2,532,899	45,975	2,578,874
-	28,154	-	72,927	101,081	245,815	(14,214)	231,601
-	5,262	-	7,956	13,218	45,940	5,382	51,322
-	5,002	-	426	5,428	43,674	5,972	49,646
-	222,582	-	285,771	508,353	1,943,364	(59,640)	1,883,724
-	107,113	-	134,450	241,563	935,199	(8,778)	926,421
-	1,748	-	1,135	2,883	15,265	3,569	18,834
-	18,877	-	-	18,877	164,814	46,179	210,993

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025

		Deferred Outflows Of Resources					
Employer Number	Employer	Net Pension Liability	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
99601	WAYNE COUNTY	29,898,627	7,292,199	-	-	92,649	7,384,848
99602	FORK TOWNSHIP SANITARY DISTRICT	323,803	78,975	-	-	-	78,975
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	874,330	213,247	-	-	10,704	223,951
99604	WAYNE COUNTY ABC BOARD	867,718	211,634	-	-	93,570	305,204
99609	SOUTHERN WAYNE SANITARY DISTRICT	262,194	63,948	-	-	17,097	81,045
99610	EASTERN WAYNE SANITARY DISTRICT	1,243,304	303,239	-	-	36,160	339,399
99611	CITY OF GOLDSBORO	15,307,536	3,733,469	-	-	407,539	4,141,008
99613	HOUSING AUTHORITY OF GOLDSBORO	1,808,291	441,038	-	-	18,485	459,523
99621	TOWN OF MOUNT OLIVE	2,024,757	493,833	-	-	30,063	523,896
99623	MOUNT OLIVE HOUSING AUTHORITY	93,557	22,818	-	-	42,415	65,233
99624	WASHINGTON HOUSING AUTHORITY	571,722	139,442	-	-	26,351	165,793
99631	TOWN OF FREMONT	348,768	85,064	-	-	9,052	94,116
99651	TOWN OF PIKEVILLE	289,383	70,580	-	-	17,306	87,886
99661	VILLAGE OF WALNUT CREEK	210,719	51,394	-	-	5,940	57,334
99701	WILKES COUNTY	17,294,104	4,217,988	-	-	8,636	4,226,624
99705	APPALACHIAN REGIONAL LIBRARY	779,537	190,127	-	-	22,611	212,738
99711	TOWN OF NORTH WILKESBORO	2,376,553	579,635	-	-	102,846	682,481
99717	TOWN OF NORTH WILKESBORO ABC BOARD	99,551	24,280	-	-	589	24,869
99721	TOWN OF WILKESBORO	3,467,596	845,738	-	-	12,459	858,197
99727	WILKESBORO ABC BOARD	355,256	86,646	-	-	67,455	154,101
99801	WILSON COUNTY	27,424,624	6,688,796	-	-	954,845	7,643,641
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	76,007	18,538	-	-	22,709	41,247
99804	WILSON COUNTY ABC BOARD	607,378	148,138	-	-	54,774	202,912
99811	CITY OF WILSON	31,952,736	7,793,191	-	-	-	7,793,191
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	130,386	31,801	-	-	52,492	84,293
99818	CITY OF WILSON CEMETERY COMMISSION	240,998	58,779	-	-	51,969	110,748
99821	TOWN OF STANTONSBURG	501,338	122,275	-	-	4,998	127,273
99831	TOWN OF BLACK CREEK	176,300	42,999	-	-	12,465	55,464
99841	TOWN OF LUCAMA	366,688	89,434	-	-	30,969	120,403
99851	TOWN OF ELM CITY	110,736	27,008	-	-	25,581	52,589
99901	YADKIN COUNTY	10,125,206	2,469,512	-	-	233,842	2,703,354
99911	TOWN OF YADKINVILLE	1,355,338	330,563	-	-	9,320	339,883
99921	TOWN OF JONESVILLE	856,718	208,951	-	-	59,117	268,068
99931	TOWN OF EAST BEND	94,546	23,059	-	-	2,977	26,036
99941	TOWN OF BOONVILLE	261,576	63,798	-	-	4,490	68,288
99991	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS	3,992,478	973,755	-	-	349,193	1,322,948
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	7,039,500	1,716,916	-	-	358,207	2,075,123
Total for All Employers		\$ 6,179,444,996	\$ 1,507,151,010	\$ -	\$ -	\$ 145,580,134	\$ 1,652,731,144

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense
-	890,454	-	483,382	1,373,836	7,774,549	(288,258)	7,486,291
-	9,644	-	9,673	19,317	84,199	(9,576)	74,623
-	26,040	-	36,146	62,186	227,352	(5,588)	221,764
-	25,843	-	2,276	28,119	225,633	39,301	264,934
-	7,809	-	13,780	21,589	68,178	(1,857)	66,321
-	37,029	-	11,501	48,530	323,297	11,680	334,977
-	455,896	-	472,081	927,977	3,980,423	(330,862)	3,649,561
-	53,855	-	297,562	351,417	470,210	(99,781)	370,429
-	60,302	-	202,452	262,754	526,498	(56,038)	470,460
-	2,786	-	10,067	12,853	24,328	4,894	29,222
-	17,027	-	17,598	34,625	148,665	56,737	205,402
-	10,387	-	23,567	33,954	90,690	(9,430)	81,260
-	8,619	-	10,940	19,559	75,248	38	75,286
-	6,276	-	8,211	14,487	54,793	4,438	59,231
-	515,061	-	630,508	1,145,569	4,496,991	(352,098)	4,144,893
-	23,217	-	27,062	50,279	202,703	(3,898)	198,805
-	70,780	-	65,651	136,431	617,976	20,989	638,965
-	2,965	-	7,655	10,620	25,886	(1,648)	24,238
-	103,273	-	247,108	350,381	901,680	(74,353)	827,327
-	10,580	-	12,112	22,692	92,377	31,446	123,823
-	816,772	-	1,302,690	2,119,462	7,131,234	(231,283)	6,899,951
-	2,264	-	-	2,264	19,764	7,952	27,716
-	18,089	-	16,654	34,743	157,937	21,782	179,719
-	951,631	-	1,441,608	2,393,239	8,308,680	(919,394)	7,389,286
-	3,883	-	1,033	4,916	33,904	27,785	61,689
-	7,178	-	34,930	42,108	62,667	8,787	71,454
-	14,931	-	24,332	39,263	130,363	(20,532)	109,831
-	5,251	-	12,824	18,075	45,843	4,022	49,865
-	10,921	-	6,656	17,577	95,530	6,128	101,478
-	3,298	-	8,823	12,121	28,795	7,608	36,403
-	301,553	-	195,861	497,414	2,632,860	81,397	2,714,257
-	40,365	-	33,997	74,362	352,429	(9,998)	342,431
-	25,515	-	37,856	63,371	222,773	(4,382)	218,391
-	2,816	-	9,833	12,649	24,585	(7,333)	17,252
-	7,790	-	28,894	36,684	68,018	(7,832)	60,186
-	118,906	-	-	118,906	1,038,165	213,939	1,252,104
-	209,654	-	-	209,654	1,830,483	284,926	2,115,409
\$ -	\$ 184,039,017	\$ -	\$ 145,580,199	\$ 329,619,216	\$ 1,606,843,010	\$ (65)	\$ 1,606,842,945



Registers of Deeds' Supplemental Pension Fund

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
ALAMANCE	\$ 15,578	1.71045%
ALEXANDER	2,588	0.28417%
ALLEGHANY	1,308	0.14366%
ANSON	1,522	0.16715%
ASHE	3,009	0.33033%
AVERY	2,597	0.28510%
BEAUFORT	4,154	0.45614%
BERTIE	1,116	0.12251%
BLADEN	2,132	0.23404%
BRUNSWICK	22,940	2.51879%
BUNCOMBE	23,717	2.60411%
BURKE	7,237	0.79465%
CABARRUS	19,983	2.19413%
CALDWELL	7,685	0.84374%
CAMDEN	978	0.10739%
CARTERET	8,776	0.96363%
CASWELL	3,101	0.34044%
CATAWBA	16,565	1.81876%
CHATHAM	6,666	0.73186%
CHEROKEE	3,527	0.38730%
CHOWAN	1,511	0.16592%
CLAY	1,345	0.14770%
CLEVELAND	9,883	1.08508%
COLUMBUS	3,862	0.42405%
CRAVEN	9,630	1.05738%
CUMBERLAND	29,109	3.19614%
CURRITUCK	3,261	0.35808%
DARE	6,287	0.69028%
DAVIDSON	14,307	1.57090%
DAVIE	3,740	0.41060%
DUPLIN	3,894	0.42760%
DURHAM	27,125	2.97824%
EDGECOMBE	3,280	0.36015%
FORSYTH	33,887	3.72065%
FRANKLIN	5,907	0.64855%
GASTON	25,110	2.75697%
GATES	670	0.07357%
GRAHAM	1,019	0.11188%
GRANVILLE	3,872	0.42508%
GREENE	1,088	0.11947%
GUILFORD	35,350	3.88137%
HALIFAX	3,571	0.39207%
HARNETT	14,273	1.56717%
HAYWOOD	6,387	0.70129%
HENDERSON	10,350	1.13640%
HERTFORD	1,158	0.12714%
HOKE	5,331	0.58532%
HYDE	395	0.04336%
IREDELL	18,965	2.08228%
JACKSON	4,247	0.46630%
JOHNSTON	22,734	2.49614%
JONES	759	0.08334%
LEE	6,008	0.65961%
LENOIR	3,120	0.34258%

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2025**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
LINCOLN	9,871	1.08383%
MACON	3,364	0.36938%
MADISON	1,763	0.19355%
MARTIN	1,340	0.14713%
MCDOWELL	3,485	0.38267%
MECKLENBURG	56,396	6.19217%
MITCHELL	1,253	0.13761%
MONTGOMERY	2,256	0.24766%
MOORE	12,054	1.32353%
NASH	8,106	0.88996%
NEW HANOVER	20,511	2.25206%
NORTHAMPTON	1,130	0.12405%
ONslow	20,640	2.26620%
ORANGE	35,157	3.86009%
PAMLICO	1,446	0.15874%
PASQUOTANK	4,130	0.45348%
PENDER	6,948	0.76282%
PERQUIMANS	1,308	0.14358%
PERSON	3,154	0.34628%
PITT	13,629	1.49637%
POLK	2,065	0.22670%
RANDOLPH	11,215	1.23132%
RICHMOND	2,608	0.28633%
ROBESON	7,539	0.82778%
ROCKINGHAM	8,811	0.96739%
ROWAN	13,762	1.51099%
RUTHERFORD	5,962	0.65461%
SAMPSON	4,183	0.45929%
SCOTLAND	2,863	0.31439%
STANLY	5,912	0.64915%
STOKES	3,563	0.39125%
SURRY	6,478	0.71128%
SWAIN	1,229	0.13496%
TRANSYLVANIA	3,330	0.36563%
TYRRELL	239	0.02625%
UNION	19,940	2.18940%
VANCE	3,116	0.34209%
WAKE	90,909	9.98160%
WARREN	1,389	0.15249%
WASHINGTON	703	0.07722%
WATAUGA	5,150	0.56545%
WAYNE	9,242	1.01477%
WILKES	5,274	0.57904%
WILSON	6,211	0.68195%
YADKIN	3,022	0.33185%
YANCEY	1,500	0.16465%
Total	\$ 910,770	100.00000%

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

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Deferred Outflows Of Resources						
Employer	Net Pension Liability (Asset)	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
ALAMANCE	\$ (218,442)	\$ 3,010	\$ 20,200	\$ -	\$ 1,334	\$ 24,544
ALEXANDER	(36,291)	500	3,356	-	640	4,496
ALLEGHANY	(18,347)	253	1,697	-	5,872	7,822
ANSON	(21,347)	294	1,974	-	1,672	3,940
ASHE	(42,186)	581	3,901	-	2,988	7,470
AVERY	(36,410)	502	3,367	-	5,392	9,261
BEAUFORT	(58,254)	803	5,387	-	1,769	7,959
BERTIE	(15,646)	216	1,447	-	497	2,160
BLADEN	(29,889)	412	2,764	-	466	3,642
BRUNSWICK	(321,675)	4,433	29,747	-	-	34,180
BUNCOMBE	(332,571)	4,583	30,755	-	54,484	89,822
BURKE	(101,485)	1,399	9,385	-	-	10,784
CABARRUS	(280,212)	3,862	25,913	-	-	29,775
CALDWELL	(107,754)	1,485	9,965	-	450	11,900
CAMDEN	(13,715)	189	1,268	-	186	1,643
CARTERET	(123,065)	1,696	11,380	-	5,425	18,501
CASWELL	(43,478)	599	4,021	-	-	4,620
CATAWBA	(232,274)	3,201	21,480	-	-	24,681
CHATHAM	(93,466)	1,288	8,643	-	4,852	14,783
CHEROKEE	(49,462)	682	4,574	-	2,706	7,962
CHOWAN	(21,190)	292	1,960	-	1,503	3,755
CLAY	(18,863)	260	1,744	-	598	2,602
CLEVELAND	(138,576)	1,910	12,815	-	-	14,725
COLUMBUS	(54,155)	746	5,008	-	6,394	12,148
CRAVEN	(135,038)	1,861	12,488	-	2,699	17,048
CUMBERLAND	(408,179)	5,625	37,746	-	23,930	67,301
CURRITUCK	(45,730)	630	4,229	-	2,124	6,983
DARE	(88,156)	1,215	8,152	-	3,292	12,659
DAVIDSON	(200,620)	2,765	18,552	-	8,234	29,551
DAVIE	(52,438)	723	4,849	-	743	6,315
DUPLIN	(54,609)	753	5,050	-	3,204	9,007
DURHAM	(380,351)	5,242	35,173	-	13,898	54,313
EDGECOMBE	(45,995)	634	4,253	-	3,694	8,581
FORSYTH	(475,164)	6,548	43,941	-	74,844	125,333
FRANKLIN	(82,826)	1,141	7,659	-	7,769	16,569
GASTON	(352,093)	4,852	32,560	-	5,684	43,096
GATES	(9,396)	129	869	-	772	1,770
GRAHAM	(14,288)	197	1,321	-	21,599	23,117
GRANVILLE	(54,287)	748	5,020	-	2,193	7,961
GREENE	(15,258)	210	1,411	-	608	2,229
GUILFORD	(495,690)	6,831	45,839	-	11,257	63,927
HALIFAX	(50,071)	690	4,630	-	602	5,922
HARNETT	(200,143)	2,758	18,508	-	3,836	25,102
HAYWOOD	(89,562)	1,234	8,282	-	5,938	15,454
HENDERSON	(145,130)	2,000	13,421	-	7,508	22,929
HERTFORD	(16,237)	224	1,502	-	5,540	7,266
HOKE	(74,751)	1,030	6,913	-	1,692	9,635
HYDE	(5,538)	76	512	-	1,210	1,798
IREDELL	(265,928)	3,665	24,592	-	1,406	29,663
JACKSON	(59,551)	821	5,507	-	10,202	16,530
JOHNSTON	(318,782)	4,393	29,479	-	7,922	41,794
JONES	(10,643)	147	984	-	317	1,448
LEE	(84,239)	1,161	7,790	-	-	8,951
LENOIR	(43,751)	603	4,046	-	2,298	6,947
LINCOLN	(138,416)	1,908	12,800	-	1,104	15,812
MACON	(47,174)	650	4,362	-	3,875	8,887
MADISON	(24,718)	341	2,286	-	4,420	7,047
MARTIN	(18,790)	259	1,738	-	1,484	3,481
MCDOWELL	(48,871)	673	4,519	-	2,787	7,979
MECKLENBURG	(790,802)	10,898	73,130	-	18,949	102,977
MITCHELL	(17,574)	242	1,625	-	2,767	4,634
MONTGOMERY	(31,629)	436	2,925	-	-	3,361
MOORE	(169,028)	2,329	15,631	-	4,121	22,081
NASH	(113,657)	1,566	10,510	-	2,146	14,222
NEW HANOVER	(287,611)	3,964	26,597	-	11,303	41,864
NORTHAMPTON	(15,842)	218	1,465	-	1,836	3,519
ONSLOW	(289,416)	3,989	26,764	-	10,367	41,120
ORANGE	(492,972)	6,794	45,588	-	-	52,382
PAMLICO	(20,273)	279	1,875	-	-	2,154
PASQUOTANK	(57,914)	798	5,356	-	-	6,154
PENDER	(97,420)	1,343	9,009	-	1,280	11,632
PERQUIMANS	(18,337)	253	1,696	-	430	2,379
PERSON	(44,223)	609	4,090	-	4,072	8,771
PITT	(191,101)	2,634	17,672	-	8,060	28,366
POLK	(28,952)	399	2,677	-	1,198	4,274
RANDOLPH	(157,252)	2,167	14,542	-	970	17,679
RICHMOND	(36,567)	504	3,382	-	-	3,886
ROBESON	(105,716)	1,457	9,776	-	8,685	19,918

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows Of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense	
\$ -	\$ -	\$ 5,442	\$ 5,442	\$ 47,944	\$ (7,714)	\$ 40,230	
-	-	-	-	7,965	114	8,079	
-	-	-	-	4,027	(123)	3,904	
-	-	172	172	4,685	(1,411)	3,274	
-	-	216	216	9,259	158	9,417	
-	-	-	-	7,991	4,754	12,745	
-	-	4,006	4,006	12,786	(2,825)	9,961	
-	-	1,942	1,942	3,434	(1,251)	2,183	
-	-	193	193	6,560	(1,602)	4,958	
-	-	4,615	4,615	70,602	(6,894)	63,708	
-	-	25,129	25,129	72,993	20,884	93,877	
-	-	1,503	1,503	22,274	(8,109)	14,165	
-	-	6,767	6,767	61,501	10,051	71,552	
-	-	4,144	4,144	23,650	(9,082)	14,568	
-	-	699	699	3,010	445	3,455	
-	-	-	-	27,011	5,915	32,926	
-	-	18,785	18,785	9,543	(9,932)	(389)	
-	-	5,943	5,943	50,980	(12,256)	38,724	
-	-	-	-	20,514	5,500	26,014	
-	-	534	534	10,856	279	11,135	
-	-	2,092	2,092	4,651	(727)	3,924	
-	-	-	-	4,140	591	4,731	
-	-	6,051	6,051	30,415	(12,128)	18,287	
-	-	1,217	1,217	11,886	(1,727)	10,159	
-	-	-	-	29,638	710	30,348	
-	-	-	-	89,588	(768)	88,820	
-	-	-	-	10,037	4,794	14,831	
-	-	1,358	1,358	19,349	10,864	30,213	
-	-	1,289	1,289	44,032	(2,609)	41,423	
-	-	614	614	11,509	(1,125)	10,384	
-	-	4,344	4,344	11,986	(1,639)	10,347	
-	-	7,666	7,666	83,480	13,433	96,913	
-	-	4,609	4,609	10,095	(2,031)	8,064	
-	-	81,141	81,141	104,290	3,133	107,423	
-	-	-	-	18,179	2,848	21,027	
-	-	13,586	13,586	77,278	(19,223)	58,055	
-	-	407	407	2,062	(54)	2,008	
-	-	-	-	3,136	10,310	13,446	
-	-	1,292	1,292	11,915	1,994	13,909	
-	-	192	192	3,349	(1,429)	1,920	
-	-	-	-	108,795	7,059	115,854	
-	-	-	-	10,990	(2,618)	8,372	
-	-	5,364	5,364	43,928	(13,225)	30,703	
-	-	-	-	19,657	380	20,037	
-	-	-	-	31,853	5,943	37,796	
-	-	1,093	1,093	3,564	535	4,099	
-	-	9,673	9,673	16,407	(3,232)	13,175	
-	-	1,682	1,682	1,215	503	1,718	
-	-	2,034	2,034	58,366	2,439	60,805	
-	-	4,758	4,758	13,070	2,079	15,149	
-	-	-	-	69,967	8,678	78,645	
-	-	1,010	1,010	2,336	(755)	1,581	
-	-	2,131	2,131	18,489	(6,099)	12,390	
-	-	765	765	9,603	(2,198)	7,405	
-	-	3,692	3,692	30,380	(5,314)	25,066	
-	-	-	-	10,354	196	10,550	
-	-	596	596	5,425	1,584	7,009	
-	-	58	58	4,124	(651)	3,473	
-	-	-	-	10,726	167	10,893	
-	-	18,512	18,512	173,567	65,628	239,195	
-	-	-	-	3,857	1,454	5,311	
-	-	1,158	1,158	6,942	(114)	6,828	
-	-	2,532	2,532	37,099	(6,211)	30,888	
-	-	1,018	1,018	24,946	(2,614)	22,332	
-	-	-	-	63,125	73,552	136,677	
-	-	-	-	3,477	602	4,079	
-	-	58	58	63,522	3,845	67,367	
-	-	283,849	283,849	108,198	(150,233)	(42,035)	
-	-	1,233	1,233	4,449	(917)	3,532	
-	-	3,382	3,382	12,711	(3,303)	9,408	
-	-	702	702	21,382	1,914	23,296	
-	-	1,358	1,358	4,025	(990)	3,035	
-	-	1,209	1,209	9,706	(945)	8,761	
-	-	-	-	41,943	(8,699)	33,244	
-	-	-	-	6,354	(267)	6,087	
-	-	1,557	1,557	34,514	(8,077)	26,437	
-	-	696	696	8,026	(1,769)	6,257	
-	-	-	-	23,203	(1,100)	22,103	

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2025

Deferred Outflows Of Resources						
Employer	Net Pension Liability (Asset)	Differences Between Expected And Actual Experience	Net Difference Between Projected And Actual Investment Earnings On Plan Investments	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Outflows of Resources
ROCKINGHAM	(123,545)	1,703	11,425	-	303	13,431
ROWAN	(192,969)	2,659	17,845	-	586	21,090
RUTHERFORD	(83,600)	1,152	7,731	-	4,462	13,345
SAMPSON	(58,656)	808	5,424	-	338	6,570
SCOTLAND	(40,151)	553	3,713	-	1,674	5,940
STANLY	(82,903)	1,143	7,666	-	7,809	16,618
STOKES	(49,967)	689	4,621	-	1,816	7,126
SURRY	(90,838)	1,252	8,400	-	6,340	15,992
SWAIN	(17,236)	238	1,594	-	84	1,916
TRANSYLVANIA	(46,695)	644	4,318	-	4,284	9,246
TYRRELL	(3,352)	46	310	-	481	837
UNION	(279,608)	3,853	25,857	-	93,319	123,029
VANCE	(43,688)	602	4,040	-	1,639	6,281
WAKE	(1,274,750)	17,568	117,883	-	19,673	155,124
WARREN	(19,474)	268	1,801	-	575	2,644
WASHINGTON	(9,862)	136	912	-	620	1,668
WATAUGA	(72,214)	995	6,678	-	6,091	13,764
WAYNE	(129,596)	1,786	11,984	-	256	14,026
WILKES	(73,949)	1,019	6,838	-	2,663	10,520
WILSON	(87,092)	1,200	8,054	-	18	9,272
YADKIN	(42,381)	584	3,919	-	2,050	6,553
YANCEY	(21,027)	290	1,945	-	1,778	4,013
Total for all Employers	\$ (12,771,005)	\$ 176,000	\$ 1,181,002	\$ -	\$ 578,956	\$ 1,935,958

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected And Actual Experience	Changes Of Assumptions	Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Deferred Inflows of Resources	Proportional Share Of Pension Expense	Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions	Total Employer Pension Expense	
-	-	2,224	2,224	27,116	(9,302)	17,814	
-	-	6,064	6,064	42,353	(10,216)	32,137	
-	-	-	-	18,349	2,088	20,437	
-	-	240	240	12,874	(2,995)	9,879	
-	-	-	-	8,812	(2,978)	5,834	
-	-	-	-	18,196	711	18,907	
-	-	923	923	10,967	(1,808)	9,159	
-	-	1,137	1,137	19,937	(6,276)	13,661	
-	-	-	-	3,783	(196)	3,587	
-	-	-	-	10,249	2,179	12,428	
-	-	-	-	736	339	1,075	
-	-	-	-	61,369	33,503	94,872	
-	-	1,610	1,610	9,589	(1,892)	7,697	
-	-	2,014	2,014	279,784	63,099	342,883	
-	-	708	708	4,274	(29)	4,245	
-	-	82	82	2,164	(841)	1,323	
-	-	-	-	15,850	3,196	19,046	
-	-	5,060	5,060	28,444	(9,512)	18,932	
-	-	-	-	16,230	(2,462)	13,768	
-	-	1,436	1,436	19,115	(4,844)	14,271	
-	-	1,385	1,385	9,302	(2,168)	7,134	
-	-	-	-	4,615	1,063	5,678	
\$	\$	\$ 578,951	\$ 578,951	\$ 2,803,003	\$ 4	\$ 2,803,007	



Notes to the Schedules

Note 1 - Summary of Significant Accounting and Reporting Policies

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

There are two schedules for each plan (a schedule of employer allocations as of and for the fiscal year ended June 30, 2025 and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2025, collectively the "pension schedules") for use by the employers in these plans. The underlying financial information used to prepare the pension schedules is based on TSERS's, LGERS's, and RODSPF's financial statements. The financial statements of these plans are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. The plans' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

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

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

Contributions to the RODSPF plan are based on a percentage of monthly fees collected by the Registers of Deeds. The plan's liabilities (assets) have been allocated based on actual contribution amounts for the measurement period. Since each employer was active for the entire year, no adjustments for inactive employers or employers that joined the plan during the year were necessary. Employer contributions received by July 31 with pay dates that fall within RODSPF's fiscal year ended June 30, 2025 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the schedule of employer allocations.

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

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

Note 2 - Plan Descriptions

A. Teachers' and State Employees' Retirement System

Plan Administration: The State of North Carolina administers the TSERS plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide pension benefits for general employees and law enforcement officers (LEOs) of the State, general employees and LEOs of its component units, and employees of Local Education Agencies (LEAs) and charter schools not in the reporting entity. Membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the LEAs and charter schools that elect to join the Retirement System. Effective January 1, 2024, new employees hired by UNC Health Care or by certain components of East Carolina University, who were not actively contributing to TSERS immediately before they were hired by those entities, are not eligible to join TSERS. Benefit provisions are established by General Statute 135-5 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2025 is 292.

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

Benefits Provided: TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with unreduced retirement benefits at age 65 with five years of membership service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with reduced retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of membership service. Survivor benefits are available to eligible beneficiaries of general members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to

beneficiaries of deceased members. The plan does not provide for automatic post-retirement benefit increases.

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

Contributions: Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The contribution rate for employers is set each year by the North Carolina General Assembly in the Appropriations Act and may not be less than the contribution rate required of plan members. The Board of Trustees establishes a funding policy from which an accrued liability rate and a normal contribution rate are developed by the consulting actuary. The sum of those two rates developed under the funding policy is the actuarially determined contribution rate (ADC). The Board of Trustees may further adopt a contribution rate policy that is higher than the ADC known as the required employer contribution to be recommended to the North Carolina General Assembly. The State's and other participating employers' contractually required contribution rate for the year ended June 30, 2025 was 16.79% of covered payroll. This was equal to the actuarially determined contribution. This amount, combined with plan member contributions and investment income, funds the benefits earned by plan members during the year, a payment to reduce the net pension liability and administrative expenses.

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

B. Local Governmental Employees' Retirement System

Plan Administration: The State of North Carolina administers the LGERS plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by General Statute 128-27 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2025, is 895.

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

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

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

Contributions: Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The required contribution rates for employers are set periodically and affirmed annually by the LGERS Board of Trustees. The Board establishes a funding policy from which the accrued liability rates and the normal contribution rates are developed by the consulting actuary for general employees and firefighters as well as for law enforcement officers. The sum of those two rates developed under the funding policy and the past service liability contribution rates, if applicable, is the ADC. Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2025, all employers made

contributions of 15.10% of covered payroll for law enforcement officers and 13.60% for general employees and firefighters. These were greater than the actuarially determined contribution rates of 14.69% for law enforcement officers and 12.66% for general employees and firefighters. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.

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

C. Registers of Deeds' Supplemental Pension Fund

Plan Administration: The State of North Carolina administers the RODSPF, which is a cost-sharing, multiple-employer, defined benefit pension plan established by the State of North Carolina to provide supplemental pension benefits for all eligible, retired county registers of deeds. Membership is comprised of registers of deeds who are retired from LGERS or an equivalent locally sponsored plan and have met the statutory eligibility requirements. At June 30, 2025, there were 111 individuals receiving benefits in the plan with 100 counties participating. Benefit provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. The State's only cost in the plan is administration.

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

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

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

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

Contributions: Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary’s required contribution. The actuarially determined contribution for the fiscal year ended 2025 is zero. Registers of Deeds do not contribute.

Note 3 - Net Pension Liability (Asset)

The components of the net pension liability (asset) of the participating employers at June 30, 2025, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Total Pension Liability	\$ 105,134,285	\$ 43,141,921	\$ 34,607
Plan Fiduciary Net Position	93,375,669	36,962,476	47,378
Net Pension Liability (Asset)	<u>\$ 11,758,616</u>	<u>\$ 6,179,445</u>	<u>\$ (12,771)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.82%	85.68%	136.90%

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

Note 4 - Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2024. The total pension liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2025. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized.

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Valuation Date	12/31/2024	12/31/2024	12/31/2024
Inflation	2.5%	2.5%	2.5%
Salary Increases ⁽¹⁾	3.25-8.05%	3.25-8.25%	3.25-8.25%
Investment Rate of Return ⁽²⁾	6.5%	6.5%	3.0%

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

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

The retirement plans currently use mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer), and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of

the U.S. public plan population. The mortality rates also contain a provision to reflect future mortality improvements.

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

The actuarial assumptions used in the December 31, 2024 valuations were based on the results of an actuarial experience review for the period January 1, 2015 through December 31, 2019. Certain changes of assumptions subsequent to the experience review also been reflected as deferred outflows on the schedule of pension amounts by employer.

Discount Rate: The discount rate used to measure the total pension liability was 6.5% except for RODSPF which was 3% for the December 31, 2024 valuation. This discount rate is within a reasonable range of the long-term nominal expected return on pension plan investments. The calculation of the net pension liability (asset) is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 5 - Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2025, to be recognized in 2026, are as follows (dollars in thousands):

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Service Cost	\$ 2,122,320	\$ 1,099,947	\$ 1,171
Interest Cost on Total Pension Liability	6,527,809	2,630,763	1,035
Member Contributions	(1,152,855)	(620,610)	-
Projected Earnings on Plan Investments	(5,565,076)	(2,185,862)	(1,358)
Administrative Expense	17,156	7,200	28
Other	(27,137)	(9,989)	-
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:			
Difference Between Expected and Actual Experience	986,929	724,073	(54)
Difference Between Projected and Actual Earnings on Plan Investments	(87,524)	(38,679)	1,981
Collective Pension Expense	<u>\$ 2,821,622</u>	<u>\$ 1,606,843</u>	<u>\$ 2,803</u>

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

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five-year period or the average expected remaining service life of all members in these plans. The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2025 (dollars in thousands):

Notes to the Schedules

TSERS: The average remaining service lives of all employees for TSERS is three years for the year ended June 30, 2025 and 2024, and four years for the years ended June 30, 2023 and 2022. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2023	4.00	\$ 906,107	\$ -	\$ 453,054	\$ 453,053
Differences Between Expected and Actual Experience	2024	3.00	429,133	-	214,566	214,567
Differences Between Expected and Actual Experience	2025	3.00	-	1,089,326	363,109	726,217
Total			<u>\$ 1,335,240</u>	<u>\$ 1,089,326</u>	<u>\$ 1,030,729</u>	<u>\$ 1,393,837</u>

Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	2022	4.00	\$ 43,800	\$ -	\$ 43,800	\$ -
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2021-2025	5.00	<u>(2,443,200)</u>	<u>2,908,926</u>	<u>87,524</u>	<u>378,202</u>
Total			<u>\$ (2,399,400)</u>	<u>\$ 2,908,926</u>	<u>\$ 131,324</u>	<u>\$ 378,202</u>

LGERS: The average remaining service lives of all employees for LGERS is four years for the years ended June 30, 2025, 2024, 2023, and 2022. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2023	4.00	\$ 442,664	\$ -	\$ 221,332	\$ 221,332
Differences Between Expected and Actual Experience	2024	4.00	738,697	-	246,232	492,465
Differences Between Expected and Actual Experience	2025	4.00	<u>-</u>	<u>1,057,806</u>	<u>264,452</u>	<u>793,354</u>
Total			<u>\$ 1,181,361</u>	<u>\$ 1,057,806</u>	<u>\$ 732,016</u>	<u>\$ 1,507,151</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2022	4.00	\$ 7,943	\$ -	\$ 7,943	\$ -
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2021-2025	4.00	<u>(916,499)</u>	<u>1,139,217</u>	<u>38,679</u>	<u>184,039</u>
Total			<u>\$ (908,556)</u>	<u>\$ 1,139,217</u>	<u>\$ 46,622</u>	<u>\$ 184,039</u>

RODSPF: The average remaining service lives of all employees for RODSPF is three years for the years ended June 30, 2025, 2024, 2023, and 2022. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2025	3.00	\$ -	\$ 75	\$ 25	\$ 50
Differences Between Expected and Actual Experience	2024	3.00	253	-	127	126
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2021-2025	5.00	4,450	(1,288)	1,981	1,181
Total			<u>\$ 4,703</u>	<u>\$ (1,213)</u>	<u>\$ 2,133</u>	<u>\$ 1,357</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2023	3.00	\$ 206	\$ -	\$ 206	\$ -

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

<u>Year Ending June 30:</u>	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
2026	\$ 2,722,596	\$ 1,363,810	\$ 1,684
2027	(281,863)	254,170	171
2028	(843,312)	(67,023)	(242)
2029	(581,786)	(227,845)	(256)
2030	-	-	-
Total	<u>\$ 1,015,635</u>	<u>\$ 1,323,112</u>	<u>\$ 1,357</u>

Note 7 - Additional Financial and Actuarial Information

These schedules are designed to provide employers with information for preparation of disclosures in accordance with GASB Statement No. 68. Additional financial information for TSERS, LGERS, and RODSPF (including the disclosure of the net pension liability/asset) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2025. The additional financial and actuarial information is available at <https://www.ncosc.gov/public-information/2025-annual-comprehensive-financial-report> or by contacting the North Carolina Retirement Systems at:

3200 Atlantic Avenue
Raleigh, North Carolina 27604

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Dave Boliek, State Auditor

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2025, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated May 11, 2026.

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 were not 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

May 11, 2026

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