

North Carolina Department of State Treasurer

Raleigh, North Carolina

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

For the Year Ended June 30, 2023

UNBIASED. IMPACTFUL. IRREFUTABLE.



A Department of the
State of North Carolina





North Carolina Office of the State Auditor

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

Auditor's Transmittal

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

We have completed a financial audit of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina schedules of employer allocations and the schedules of other postemployment benefits (OPEB) amounts by employer as of and for the year ended June 30, 2023, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedules of employer allocations and the schedules of OPEB amounts by employer are presented fairly in all material respects.

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

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

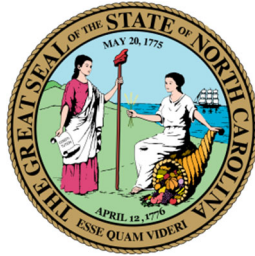
A handwritten signature in cursive script that reads "Jessica N. Holmes".

Jessica N. Holmes, J.D.
State Auditor

Table of Contents

	Page
Independent Auditor's Report.....	1
Elements of the Financial Statements	
OPEB Plan Schedules:	
Retiree Health Benefit Fund	
1 Schedule of Employer Allocations	4
2 Schedule of OPEB Amounts by Employer.....	10
Disability Income Plan of North Carolina	
1 Schedule of Employer Allocations	18
2 Schedule of OPEB Amounts by Employer.....	24
Notes to the Schedules.....	32
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 <i>Government Auditing Standards</i>	43
Ordering Information	45

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

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

Independent Auditor's Report

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

Report on the Schedules

Opinions

We have audited the accompanying schedules of employer allocations of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net other postemployment benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense included in the accompanying schedules of OPEB amounts by employer of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2023, and the related notes (hereafter referred to as "the schedules").

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

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

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

Other Matter

We have audited, in accordance with GAAS and GAGAS, the OPEB plans included in the State's *Annual Comprehensive Financial Report* as of and for the year ended June 30, 2023, and our report thereon, dated December 6, 2023, 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 March 28, 2024 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

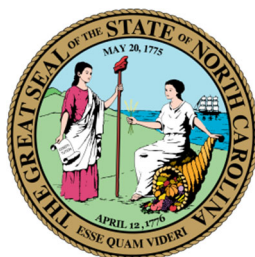
Our report is intended solely for the information and use of the Department of State Treasurer management; the employers of the Retiree Health Benefit Fund and the Disability Income Plan of North Carolina; their auditors; and the North Carolina Office of the State Controller and is not intended to be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



Jessica N. Holmes, J.D.
State Auditor

Raleigh, North Carolina

March 28, 2024



Retiree Health Benefit Fund

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 185,580,965	0.11092%
10400	DEPARTMENT OF JUSTICE	497,967,050	0.29764%
10500	OFFICE OF STATE AUDITOR	109,356,782	0.06536%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	736,421,153	0.44017%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,169,068,510	1.89419%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	24,770,448	0.01481%
10900	DEPARTMENT OF ADMINISTRATION	260,417,968	0.15565%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	79,681,509	0.04763%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	883,066,653	0.52782%
10940	OFFICE OF STATE CONTROLLER	117,626,067	0.07031%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	167,631,774	0.10020%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	35,169,347	0.02102%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	691,437,179	0.41328%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	83,831,737	0.05011%
11600	WILDLIFE RESOURCES COMMISSION	389,670,991	0.23291%
11900	STATE BOARD OF ELECTIONS	57,979,075	0.03465%
12100	OFFICE OF GOVERNOR	46,426,150	0.02775%
12150	OFFICE OF LIEUTENANT GOVERNOR	1,917,218	0.00115%
12160	GENERAL ASSEMBLY	285,347,798	0.17056%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	6,701,430,191	4.00551%
12510	DEPARTMENT OF COMMERCE	663,600,369	0.39664%
12600	DEPARTMENT OF INSURANCE	278,058,448	0.16620%
12700	DEPARTMENT OF LABOR	165,803,244	0.09910%
13500	DEPARTMENT OF REVENUE	654,329,804	0.39110%
13700	DEPARTMENT OF SECRETARY OF STATE	73,559,030	0.04397%
14300	DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)	226,707,264	0.13551%
14300.1	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	29,591,962	0.01769%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	786,886,443	0.47033%
18600	STATE BOARD OF BARBER EXAMINERS	1,555,382	0.00093%
18640	NORTH CAROLINA BOARD OF OPTICIANS	307,776	0.00018%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	4,133,333	0.00247%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	135,657,729	0.08108%
19100	DEPARTMENT OF PUBLIC SAFETY	3,071,122,559	1.83564%
19120	DEPARTMENT OF ADULT CORRECTION	7,477,524,773	4.46939%
20100	APPALACHIAN STATE UNIVERSITY	1,795,368,911	1.07311%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	250,494,076	0.14972%
20300	EAST CAROLINA UNIVERSITY	3,738,796,861	2.23472%
20400	ELIZABETH CITY STATE UNIVERSITY	205,595,246	0.12289%
20600	FAYETTEVILLE STATE UNIVERSITY	427,886,970	0.25575%
20700	NORTH CAROLINA A&T UNIVERSITY	961,306,949	0.57458%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	654,072,792	0.39095%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	1,625,683,565	0.97169%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	513,259,725	0.30678%
21300	NC STATE UNIVERSITY	6,379,396,622	3.81303%
21520	UNC-CHAPEL HILL CB1260	12,230,089,879	7.31005%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	311,145,356	0.18597%
21525.1	UNC-GENERAL ADMINISTRATION (SEAA Only)	34,704,071	0.02074%
21550	UNC HEALTH CARE SYSTEM	7,448,057,773	4.45178%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	30,359,200	0.01815%
21800	WESTERN CAROLINA UNIVERSITY	948,395,536	0.56687%
21900	WINSTON-SALEM STATE UNIVERSITY	419,819,025	0.25093%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	603,689,122	0.36083%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	369,356,449	0.22077%
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	2,515,875,973	1.50377%

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	1,461,453,247	0.87353%
30000	YANCEY COUNTY SCHOOLS	127,831,137	0.07641%
30100	ALAMANCE COUNTY SCHOOLS	1,256,126,185	0.75080%
30102	CLOVER GARDEN CHARTER SCHOOL	32,465,268	0.01940%
30103	RIVER MILL ACADEMY CHARTER	37,316,976	0.02230%
30104	THE HAWBRIDGE SCHOOL	23,091,873	0.01380%
30105	ALAMANCE COMMUNITY COLLEGE	114,746,756	0.06859%
30200	ALEXANDER COUNTY SCHOOLS	281,789,511	0.16843%
30300	ALLEGHANY COUNTY SCHOOLS	95,944,465	0.05735%
30400	ANSON COUNTY SCHOOLS	177,157,671	0.10589%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	101,751,717	0.06082%
30500	ASHE COUNTY SCHOOLS	179,698,082	0.10741%
30600	AVERY COUNTY SCHOOLS	137,185,434	0.08200%
30700	BEAUFORT COUNTY SCHOOLS	365,739,536	0.21861%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	71,509,030	0.04274%
30800	BERTIE COUNTY SCHOOLS	100,916,514	0.06032%
30900	BLADEN COUNTY SCHOOLS	254,819,781	0.15231%
30905	BLADEN COMMUNITY COLLEGE	38,222,122	0.02285%
31000	BRUNSWICK COUNTY SCHOOLS	717,966,913	0.42914%
31005	BRUNSWICK COMMUNITY COLLEGE	67,234,343	0.04019%
31100	BUNCOMBE COUNTY SCHOOLS	1,441,999,546	0.86190%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	10,508,616	0.00628%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	25,683,350	0.01535%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	212,771,777	0.12718%
31110	ASHEVILLE CITY SCHOOLS	333,069,025	0.19908%
31200	BURKE COUNTY SCHOOLS	628,772,895	0.37582%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	67,994,084	0.04064%
31300	CABARRUS COUNTY SCHOOLS	1,905,517,142	1.13895%
31301	CAROLINA INTERNATIONAL SCHOOL	28,173,942	0.01684%
31320	KANNAPOLIS CITY SCHOOLS	315,326,284	0.18847%
31400	CALDWELL COUNTY SCHOOLS	610,405,543	0.36485%
31405	CALDWELL COMMUNITY COLLEGE	128,902,180	0.07705%
31500	CAMDEN COUNTY SCHOOLS	120,005,582	0.07173%
31600	CARTERET COUNTY SCHOOLS	487,202,611	0.29121%
31605	CARTERET COMMUNITY COLLEGE	71,731,883	0.04287%
31700	CASWELL COUNTY SCHOOLS	128,156,944	0.07660%
31800	CATAWBA COUNTY SCHOOLS	873,900,740	0.52234%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	188,270,994	0.11253%
31810	HICKORY CITY SCHOOLS	195,434,818	0.11681%
31820	NEWTON-CONOVER CITY SCHOOLS	166,948,923	0.09979%
31900	CHATHAM COUNTY SCHOOLS	546,164,845	0.32645%
32000	CHEROKEE COUNTY SCHOOLS	202,623,150	0.12111%
32005	TRI-COUNTY COMMUNITY COLLEGE	52,352,606	0.03129%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	122,447,603	0.07319%
32200	CLAY COUNTY SCHOOLS	88,240,870	0.05274%
32300	CLEVELAND COUNTY SCHOOLS	841,242,555	0.50282%
32305	CLEVELAND TECHNICAL COLLEGE	100,325,477	0.05997%
32400	COLUMBUS COUNTY SCHOOLS	290,852,775	0.17385%
32405	SOUTHEASTERN COMMUNITY COLLEGE	69,627,689	0.04162%
32410	WHITEVILLE CITY SCHOOLS	135,678,848	0.08110%
32500	NEW BERN/ CRAVEN COUNTY BOARD OF EDUCATION	665,453,156	0.39775%
32505	CRAVEN COMMUNITY COLLEGE	108,208,919	0.06468%
32600	CUMBERLAND COUNTY SCHOOLS	2,479,231,174	1.48186%

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	431,870,221	0.25813%
32700	CURRITUCK COUNTY SCHOOLS	234,910,878	0.14041%
32800	DARE COUNTY SCHOOLS	324,259,943	0.19381%
32900	DAVIDSON COUNTY SCHOOLS	905,137,052	0.54101%
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	14,369,958	0.00859%
32904	DISCOVERY CHARTER	13,781,217	0.00824%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	129,779,821	0.07757%
32910	LEXINGTON CITY SCHOOLS	162,474,020	0.09711%
32915	ALAMANCE COMMUNITY SCHOOLS	19,435,832	0.01162%
32920	THOMASVILLE CITY SCHOOLS	133,709,945	0.07992%
33000	DAVIE COUNTY SCHOOLS	357,461,378	0.21366%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	6,334,329	0.00379%
33027	CORNERSTONE ACADEMY	61,605,255	0.03682%
33100	DUPLIN COUNTY SCHOOLS	482,149,578	0.28819%
33105	JAMES SPRUNT TECHNICAL COLLEGE	62,073,930	0.03710%
33200	DURHAM PUBLIC SCHOOLS	2,225,301,400	1.33009%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	44,134,433	0.02638%
33203	HEALTHY START ACADEMY	29,321,230	0.01753%
33204	VOYAGER ACADEMY	74,442,733	0.04450%
33205	DURHAM TECHNICAL INSTITUTE	193,009,721	0.11536%
33206	BEAR GRASS CHARTER SCHOOL	19,982,077	0.01194%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	84,342,737	0.05041%
33300	EDGECOMBE COUNTY SCHOOLS	308,687,432	0.18451%
33305	EDGECOMBE TECHNICAL COLLEGE	63,789,204	0.03813%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	3,146,777,471	1.88086%
33402	ARTS BASED ELEMENTARY CHARTER	30,510,731	0.01824%
33405	FORSYTH TECHNICAL INSTITUTE	281,347,387	0.16816%
33500	FRANKLIN COUNTY SCHOOLS	451,157,796	0.26966%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	14,442,173	0.00863%
33600	GASTON COUNTY SCHOOLS	1,538,573,074	0.91962%
33605	GASTON COLLEGE	180,981,620	0.10817%
33700	GATES COUNTY SCHOOLS	116,889,572	0.06987%
33800	GRAHAM COUNTY SCHOOLS	87,995,130	0.05260%
33900	GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE	330,132,871	0.19732%
34000	GREENE COUNTY SCHOOLS	196,655,581	0.11754%
34100	GUILFORD COUNTY SCHOOLS	4,076,814,443	2.43675%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	301,890,481	0.18044%
34200	HALIFAX COUNTY SCHOOLS	123,495,449	0.07381%
34205	HALIFAX COMMUNITY COLLEGE	54,445,312	0.03254%
34220	ROANOKE RAPIDS CITY SCHOOLS	155,700,794	0.09306%
34230	WELDON CITY SCHOOLS	53,622,594	0.03205%
34300	HARNETT COUNTY SCHOOLS	907,325,784	0.54232%
34400	HAYWOOD COUNTY SCHOOLS	407,591,687	0.24362%
34405	HAYWOOD TECHNICAL COLLEGE	73,153,178	0.04372%
34500	HENDERSON COUNTY SCHOOLS	792,517,011	0.47370%
34501	MOUNTAIN COMMUNITY SCHOOL	11,462,158	0.00685%
34505	BLUE RIDGE COMMUNITY COLLEGE	98,678,258	0.05898%
34600	HERTFORD COUNTY SCHOOLS	144,874,728	0.08659%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	25,277,357	0.01511%
34700	HOKE COUNTY SCHOOLS	488,131,894	0.29176%
34800	HYDE COUNTY SCHOOLS	50,855,286	0.03040%
34900	IREDELL COUNTY SCHOOLS	1,056,498,751	0.63148%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	29,894,747	0.01787%
34903	SUCCESS INSTITUTE	3,381,232	0.00202%

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
34905	MITCHELL COMMUNITY COLLEGE	99,317,074	0.05936%
34910	MOORESVILLE CITY SCHOOLS	329,326,683	0.19684%
35000	JACKSON COUNTY SCHOOLS	239,693,781	0.14327%
35005	SOUTHWESTERN COMMUNITY COLLEGE	84,941,142	0.05077%
35100	JOHNSTON COUNTY SCHOOLS	1,997,831,851	1.19412%
35105	JOHNSTON TECHNICAL COLLEGE	160,757,713	0.09609%
35106	NEUSE CHARTER SCHOOL	36,145,130	0.02160%
35200	JONES COUNTY SCHOOLS	76,480,194	0.04571%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	555,069,810	0.33177%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	231,667,606	0.13847%
35400	LENOIR COUNTY SCHOOLS	493,170,949	0.29477%
35401	CHILDRENS VILLAGE ACADEMY	5,981,440	0.00358%
35405	LENOIR COUNTY COMMUNITY COLLEGE	121,620,664	0.07269%
35500	LINCOLN COUNTY SCHOOLS	619,239,488	0.37013%
35600	MACON COUNTY SCHOOLS	262,837,765	0.15710%
35700	MADISON COUNTY SCHOOLS	143,772,411	0.08593%
35800	MARTIN COUNTY SCHOOLS	167,706,979	0.10024%
35805	MARTIN COMMUNITY COLLEGE	32,891,079	0.01966%
35900	MCDOWELL COUNTY SCHOOLS	332,543,214	0.19876%
35905	MCDOWELL TECHNICAL COLLEGE	51,246,124	0.03063%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	8,539,715,247	5.10428%
36003	COMMUNITY SCHOOL OF DAVIDSON	64,663,379	0.03865%
36004	CORVIAN COMMUNITY SCHOOL	48,036,863	0.02871%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	613,751,769	0.36685%
36006	LAKE NORMAN CHARTER SCHOOL	114,751,224	0.06859%
36007	SOCRATES ACADEMY	38,093,155	0.02277%
36008	PINE LAKE PREP CHARTER	97,393,808	0.05821%
36009	CHARLOTTE SECONDARY CHARTER	11,348,349	0.00678%
36100	MITCHELL COUNTY SCHOOLS	108,880,492	0.06508%
36105	MAYLAND TECHNICAL COLLEGE	48,196,733	0.02881%
36200	MONTGOMERY COUNTY SCHOOLS	190,682,922	0.11397%
36205	MONTGOMERY COMMUNITY COLLEGE	40,284,613	0.02408%
36300	MOORE COUNTY SCHOOLS	705,948,377	0.42195%
36301	ACADEMY OF MOORE COUNTY	18,907,415	0.01130%
36302	STARS CHARTER SCHOOL	33,878,709	0.02025%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	43,036,617	0.02572%
36305	SANDHILLS COMMUNITY COLLEGE	144,511,707	0.08638%
36400	NASH-ROCKY MOUNT SCHOOLS	738,693,993	0.44153%
36405	NASH TECHNICAL COLLEGE	107,242,437	0.06410%
36500	NEW HANOVER COUNTY SCHOOLS	1,690,347,112	1.01034%
36501	CAPE FEAR CENTER FOR INQUIRY	20,167,988	0.01205%
36502	WILMINGTON PREP ACADEMY	4,160,851	0.00249%
36505	CAPE FEAR COMMUNITY COLLEGE	305,128,670	0.18238%
36600	NORTHAMPTON COUNTY SCHOOLS	77,956,218	0.04660%
36700	ONSLOW COUNTY SCHOOLS	1,288,266,603	0.77001%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	3,120,713	0.00187%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	131,505,577	0.07860%
36800	ORANGE COUNTY SCHOOLS	501,389,460	0.29969%
36802	ORANGE CHARTER SCHOOL	42,510,479	0.02541%
36810	CHAPEL HILL - CARBORO CITY SCHOOLS	1,005,266,052	0.60086%
36900	PAMLICO COUNTY SCHOOLS	108,741,676	0.06500%
36901	ARAPAHOE CHARTER SCHOOL	33,540,820	0.02005%

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
36905	PAMLICO COMMUNITY COLLEGE	30,682,573	0.01834%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	260,410,573	0.15565%
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	32,864,169	0.01964%
37005	COLLEGE OF THE ALBEMARLE	82,988,732	0.04960%
37100	PENDER COUNTY SCHOOLS	537,502,767	0.32127%
37200	PERQUIMANS COUNTY SCHOOLS	110,650,266	0.06614%
37300	PERSON COUNTY SCHOOLS	265,072,718	0.15844%
37301	ROXBORO COMMUNITY SCHOOL	27,145,258	0.01623%
37305	PIEDMONT COMMUNITY COLLEGE	62,407,321	0.03730%
37400	PITT COUNTY SCHOOLS	1,362,480,359	0.81437%
37405	PITT COMMUNITY COLLEGE	265,336,483	0.15859%
37500	POLK COUNTY SCHOOLS	145,468,704	0.08695%
37600	RANDOLPH COUNTY SCHOOLS	835,481,399	0.49938%
37601	UWHARRIE CHARTER ACADEMY	90,671,615	0.05420%
37605	RANDOLPH COMMUNITY COLLEGE	107,534,229	0.06427%
37610	ASHEBORO CITY SCHOOLS	260,229,866	0.15554%
37700	RICHMOND COUNTY SCHOOLS	380,689,108	0.22754%
37705	RICHMOND TECHNICAL COLLEGE	107,196,884	0.06407%
37800	ROBESON COUNTY SCHOOLS	1,132,246,419	0.67676%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	11,471,799	0.00686%
37805	ROBESON COMMUNITY COLLEGE	92,043,680	0.05502%
37900	ROCKINGHAM COUNTY SCHOOLS	594,562,292	0.35538%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	21,089,795	0.01261%
37905	ROCKINGHAM COMMUNITY COLLEGE	67,834,330	0.04055%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	940,819,441	0.56234%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	224,509,198	0.13419%
38100	RUTHERFORD COUNTY SCHOOLS	473,847,610	0.28322%
38105	ISOTHERMAL COMMUNITY COLLEGE	90,404,037	0.05404%
38200	SAMPSON COUNTY SCHOOLS	432,541,783	0.25853%
38205	SAMPSON COMMUNITY COLLEGE	64,822,944	0.03875%
38210	CLINTON CITY SCHOOLS	170,606,040	0.10197%
38300	SCOTLAND COUNTY SCHOOLS	327,031,295	0.19547%
38400	STANLY COUNTY SCHOOLS	437,597,095	0.26156%
38402	GRAY STONE DAY SCHOOL	31,529,704	0.01884%
38405	STANLY COMMUNITY COLLEGE	104,307,452	0.06234%
38500	STOKES COUNTY SCHOOLS	328,169,684	0.19615%
38600	SURRY COUNTY SCHOOLS	411,861,289	0.24617%
38602	MILLENNIUM CHARTER ACADEMY	34,348,851	0.02053%
38605	SURRY COMMUNITY COLLEGE	96,173,139	0.05748%
38610	MOUNT AIRY CITY SCHOOLS	106,310,012	0.06354%
38620	ELKIN CITY SCHOOLS	76,543,534	0.04575%
38700	SWAIN COUNTY SCHOOLS	137,656,976	0.08228%
38701	MOUNTAIN DISCOVERY CHARTER	10,921,657	0.00653%
38800	TRANSYLVANIA COUNTY SCHOOLS	225,499,075	0.13478%
38801	BREVARD ACADEMY CHARTER SCHOOL	21,789,881	0.01302%
38900	TYRRELL COUNTY SCHOOLS	45,696,983	0.02731%
39000	UNION COUNTY SCHOOLS	2,172,381,929	1.29845%
39100	VANCE COUNTY SCHOOLS	247,130,665	0.14771%
39101	VANCE CHARTER SCHOOL	44,209,571	0.02642%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	99,385,952	0.05940%
39200	WAKE COUNTY SCHOOLS	9,899,581,137	5.91708%
39201	ENDEAVOR CHARTER SCHOOL	40,493,233	0.02420%
39204	SOUTHERN WAKE ACADEMY	37,702,490	0.02253%
39205	WAKE TECHNICAL COLLEGE	845,792,057	0.50554%

**Retiree Health Benefit Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
39208	EAST WAKE ACADEMY	58,124,323	0.03474%
39300	WARREN COUNTY SCHOOLS	103,510,694	0.06187%
39301	HALIWA-SAPONI TRIBAL CHARTER	6,094,913	0.00364%
39400	WASHINGTON COUNTY SCHOOLS	63,945,799	0.03822%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	65,279,942	0.03902%
39500	WATAUGA COUNTY SCHOOLS	320,915,624	0.19181%
39501	TWO RIVERS COMMUNITY SCHOOL	8,063,486	0.00482%
39600	WAYNE COUNTY SCHOOLS	869,698,900	0.51983%
39605	WAYNE COMMUNITY COLLEGE	127,390,593	0.07614%
39700	WILKES COUNTY SCHOOLS	491,748,536	0.29392%
39703	PINNACLE CLASSICAL ACADEMY	37,700,626	0.02253%
39705	WILKES COMMUNITY COLLEGE	135,291,310	0.08086%
39800	WILSON COUNTY SCHOOLS	550,424,530	0.32899%
39805	WILSON COMMUNITY COLLEGE	65,673,245	0.03925%
39900	YADKIN COUNTY SCHOOLS	298,907,755	0.17866%
40000	CONSOLIDATED JUDICIAL RETIREMENT SYSTEM	557,186,841	0.33304%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	4,288,724,676	2.56342%
51000.1	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	5,298,959	0.00317%
51000.2	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	129,099,830	0.07716%
60000	LEGISLATIVE RETIREMENT SYSTEM	21,014,701	0.01256%
90901	BLADEN COUNTY	136,953,765	0.08186%
91041	TOWN OF SUNSET BEACH	30,784,764	0.01840%
91111	TOWN OF BILTMORE FOREST	16,388,610	0.00979%
91151	TOWN OF BLACK MOUNTAIN	43,696,557	0.02612%
98101	RUTHERFORD COUNTY	182,626,821	0.10916%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	30,297,212	0.01811%
98111	TOWN OF FOREST CITY	67,297,135	0.04022%
98131	TOWN OF LAKE LURE	16,618,613	0.00993%
99401	WASHINGTON COUNTY	49,508,734	0.02959%
99521	TOWN OF BLOWING ROCK	41,393,656	0.02474%
99831	TOWN OF BLACK CREEK	2,749,974	0.00164%
Total		\$ 167,305,121,065	100.00000%

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

**Retiree Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

		Deferred Outflows of Resources						
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 29,558,300	\$ 325,495	\$ 3,202,064	\$ 236,127	\$ 3,593,663	\$ 7,357,349	
10400	DEPARTMENT OF JUSTICE	79,313,413	873,396	8,592,057	5,271,289	5,271,289	15,370,338	
10500	OFFICE OF STATE AUDITOR	17,417,738	191,803	1,886,871	139,142	802,971	3,020,787	
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	117,293,051	1,291,626	12,706,408	936,997	5,877,223	20,812,254	
10800	ADMINISTRATIVE OFFICE OF THE COURTS	504,751,551	5,558,303	54,679,958	4,032,215	28,516,991	92,787,467	
10850	OFFICE OF ADMINISTRATIVE HEARINGS	3,945,298	43,445	427,396	31,517	662,374	1,164,732	
10900	DEPARTMENT OF ADMINISTRATION	41,477,921	456,753	4,493,321	331,347	6,043,249	11,324,670	
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	12,691,226	139,755	1,374,846	101,354	4,162,270	5,778,255	
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	140,649,931	1,548,931	15,236,669	1,123,584	38,314,212	56,223,296	
10940	OFFICE OF STATE CONTROLLER	18,734,825	206,307	2,029,552	149,663	3,366,538	5,752,060	
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	26,699,453	294,013	2,892,363	213,289	5,720,751	9,120,416	
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	5,601,577	61,684	606,821	44,748	595,376	1,308,629	
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	110,128,257	1,212,728	11,930,243	879,761	4,402,169	18,424,901	
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	13,352,253	147,034	1,446,455	106,665	872,555	2,572,709	
11600	WILDLIFE RESOURCES COMMISSION	62,064,622	683,453	6,723,488	495,804	6,232,239	14,134,984	
11900	STATE BOARD OF ELECTIONS	9,234,583	101,691	1,000,386	73,771	3,195,259	4,371,107	
12100	OFFICE OF GOVERNOR	7,394,498	81,428	801,049	59,071	968,363	1,909,911	
12150	OFFICE OF LIEUTENANT GOVERNOR	305,364	3,363	33,080	2,439	96,658	135,540	
12160	GENERAL ASSEMBLY	45,448,606	500,478	4,923,488	363,067	2,319,038	8,106,051	
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,067,366,413	11,753,793	115,628,274	8,526,671	93,639,936	229,548,674	
12510	DEPARTMENT OF COMMERCE	105,694,565	1,163,904	11,449,836	844,342	14,860,065	28,318,250	
12600	DEPARTMENT OF INSURANCE	44,287,599	487,693	4,797,695	353,792	1,029,183	6,668,363	
12700	DEPARTMENT OF LABOR	26,408,215	290,806	2,860,814	210,962	1,564,477	4,927,059	
13500	DEPARTMENT OF REVENUE	104,218,001	1,147,644	11,289,982	832,547	4,556,368	17,826,541	
13700	DEPARTMENT OF SECRETARY OF STATE	11,716,071	129,017	1,269,207	93,594	1,132,401	2,624,219	
14300	DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)	36,108,667	397,627	3,911,668	288,455	1,537,998	6,135,748	
14300.1	DEPARTMENT OF STATE TREASURER (STATE HEALTH PLAN ONLY)	4,713,242	51,902	510,588	37,652	844,329	1,444,471	
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	125,330,883	1,380,138	13,577,150	1,001,207	596,622	16,555,117	
18600	STATE BOARD OF BARBER EXAMINERS	247,733	2,728	26,837	1,979	52,113	83,657	
18640	NORTH CAROLINA BOARD OF OPTICIANS	49,021	540	5,310	392	14,235	20,477	
18740	NC AUCTIONEERS LICENSING BOARD	-	-	-	-	20,021	20,021	
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	658,335	7,250	71,318	5,259	122,236	206,063	
19005	COMMUNITY COLLEGE SYSTEM OFFICE	21,606,807	237,933	2,340,875	172,606	4,452,408	7,203,622	
19100	DEPARTMENT OF PUBLIC SAFETY	489,151,266	5,386,513	52,989,972	3,907,592	113,524,354	175,908,431	
19120	DEPARTMENT OF ADULT CORRECTION	1,190,978,427	13,115,004	129,019,218	9,514,148	1,141,654,404	1,293,302,774	
20100	APPALACHIAN STATE UNIVERSITY	285,956,342	3,148,939	30,977,777	2,284,366	14,843,006	51,254,088	
20200	NORTH CAROLINA SCHOOL OF THE ARTS	39,897,299	439,347	4,322,092	318,720	1,220,491	6,300,650	
20300	EAST CAROLINA UNIVERSITY	595,494,706	6,557,562	64,510,204	4,757,118	917,100	76,741,984	
20400	ELIZABETH CITY STATE UNIVERSITY	32,746,063	360,598	3,547,395	261,592	2,665,083	6,834,668	
20600	FAYETTEVILLE STATE UNIVERSITY	68,151,448	750,481	7,382,876	544,429	1,723,266	10,401,052	
20700	NORTH CAROLINA A&T UNIVERSITY	153,111,608	1,686,058	16,586,648	1,223,134	5,461,154	24,956,994	
20800	NORTH CAROLINA CENTRAL UNIVERSITY	104,177,066	1,147,193	11,285,547	832,220	-	13,264,960	
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	258,929,809	2,851,324	28,049,980	2,068,464	8,821,629	41,791,397	
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	81,749,145	900,218	8,855,921	653,054	3,370,449	13,779,642	
21300	NC STATE UNIVERSITY	1,016,074,701	11,168,971	110,071,821	8,116,927	28,461,363	157,639,082	
21520	UNC-CHAPEL HILL CB1260	1,947,940,481	21,450,637	211,021,252	15,561,149	91,618,040	339,651,078	
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	49,557,498	545,725	5,368,586	395,891	5,330,209	11,640,411	
21525.1	UNC-GENERAL ADMINISTRATION (SEAA Only)	5,527,470	60,868	598,793	44,156	1,640,001	2,343,818	
21550	UNC HEALTH CARE SYSTEM	1,186,285,088	13,063,321	128,510,787	9,476,655	88,273,807	239,324,570	
21570	UNIVERSITY OF NORTH CAROLINA PRESS	4,835,445	53,248	523,826	38,628	460,205	1,075,907	
21800	WESTERN CAROLINA UNIVERSITY	151,055,149	1,663,413	16,363,871	1,206,706	2,619,763	21,853,753	
21900	WINSTON-SALEM STATE UNIVERSITY	66,866,432	736,330	7,243,670	534,163	-	8,514,163	
22000	DEPARTMENT OF PUBLIC INSTRUCTION	96,152,236	1,058,824	10,416,214	768,113	18,587,294	30,830,445	
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	58,829,035	647,823	6,372,975	469,957	-	7,490,755	
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	400,714,688	4,412,653	43,409,599	3,201,115	7,057,879	58,081,246	
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	232,772,119	2,563,277	25,216,306	1,859,503	18,320,274	47,959,360	
30000	YANCEY COUNTY SCHOOLS	20,360,230	224,206	2,205,633	162,648	1,512,436	4,104,923	
30100	ALAMANCE COUNTY SCHOOLS	200,068,770	2,203,149	21,673,538	1,598,252	11,716,625	37,191,564	
30102	CLOVER GARDEN CHARTER SCHOOL	5,170,888	56,942	560,165	41,308	1,005,728	1,664,143	
30103	RIVER MILL ACADEMY CHARTER	5,943,639	65,451	643,877	47,481	786,422	1,543,231	
30104	THE HAWBRIDGE SCHOOL	3,677,944	40,501	398,433	29,381	813,451	1,281,766	
30105	ALAMANCE COMMUNITY COLLEGE	18,276,223	201,257	1,979,871	146,000	283,356	2,610,484	
30200	ALEXANDER COUNTY SCHOOLS	44,881,860	494,237	4,862,072	358,539	2,912,574	8,627,422	
30300	ALLEGHANY COUNTY SCHOOLS	15,281,500	168,279	1,655,452	122,076	1,423,689	3,369,496	
30400	ANSON COUNTY SCHOOLS	28,216,685	310,721	3,056,726	225,409	2,362,465	5,955,321	
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	16,206,445	178,465	1,755,651	129,465	529,128	2,592,709	
30500	ASHE COUNTY SCHOOLS	28,621,308	315,177	3,100,559	228,642	2,208,308	5,852,686	
30600	AVERY COUNTY SCHOOLS	21,850,130	240,613	2,367,034	174,550	1,577,288	4,359,485	
30601	GRANDFATHER ACADEMY	-	-	-	-	-	117,052	
30700	BEAUFORT COUNTY SCHOOLS	58,252,953	641,479	6,310,568	465,355	6,313,674	13,731,076	
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	11,389,560	125,421	1,233,836	90,986	658,198	2,108,441	
30800	BERTIE COUNTY SCHOOLS	16,073,418	177,000	1,741,241	128,403	25,296	2,071,940	
30900	BLADEN COUNTY SCHOOLS	40,586,274	446,934	4,396,729	324,224	6,374,500	11,542,387	
30905	BLADEN COMMUNITY COLLEGE	6,087,807	67,039	659,495	48,633	4,684	779,851	
31000	BRUNSWICK COUNTY SCHOOLS	114,353,763	1,259,259	12,387,994	913,517	4,386,480	18,947,250	
31005	BRUNSWICK COMMUNITY COLLEGE	10,708,711	117,924	1,160,079	85,547	916,091	2,279,641	
31100	BUNCOMBE COUNTY SCHOOLS	229,673,642	2,529,156	24,880,647	1,834,751	7,680,372	36,924,926	
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	1,673,754	18,431	181,319	13,371	297,453	510,574	

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
\$ 28,961	\$ 7,885,916	\$ 459,116	\$ 8,373,993	\$ (542,121)	\$ 957,199	\$ 415,078	
77,711	21,160,178	1,100,379	22,338,268	(1,454,670)	749,786	(704,884)	
17,066	4,646,912	1,405,785	6,069,763	(319,454)	(292,408)	(611,862)	
114,924	31,292,840	3,201,207	34,608,971	(2,151,246)	2,715,526	564,280	
494,555	134,663,640	263,566	135,421,761	(9,257,533)	10,427,540	1,170,007	
3,866	1,052,574	415,194	1,471,634	(72,360)	239,309	166,949	
40,640	11,065,975	157,598	11,264,213	(760,738)	350,542	(410,196)	
12,435	3,385,917	-	3,398,352	(232,766)	1,534,313	1,301,547	
137,809	37,524,267	-	37,662,076	(2,579,627)	20,934,996	18,355,369	
18,356	4,998,300	237,385	5,254,041	(343,611)	802,181	458,570	
26,160	7,123,199	-	7,149,359	(489,689)	1,896,587	1,406,898	
5,488	1,494,455	363,282	1,863,225	(102,736)	1,588,870	1,486,134	
107,904	29,381,330	2,905,120	32,394,354	(2,019,837)	399,801	(1,620,036)	
13,083	3,562,273	286,760	3,862,116	(244,890)	493,490	248,600	
60,811	16,558,340	430,560	17,049,711	(1,138,312)	2,712,151	1,573,839	
9,048	2,463,712	783,180	3,255,940	(169,369)	1,015,280	845,911	
7,245	1,972,792	11,658	1,991,695	(135,620)	197,447	61,827	
299	81,469	623,991	705,759	(5,599)	(170,589)	(176,188)	
44,530	12,125,321	770,046	12,939,897	(833,562)	847,313	13,751	
1,045,805	284,764,745	139,372,917	425,163,467	(19,576,322)	(6,348,653)	(25,924,975)	
103,559	28,198,457	11,397,997	39,700,013	(1,338,520)	(2,391,540)	(4,930,060)	
43,393	11,815,574	1,870,130	13,529,097	(812,268)	3,443,709	2,631,441	
25,875	7,045,499	465,250	7,536,624	(484,346)	498,861	14,515	
102,113	27,804,522	1,924,423	29,831,058	(1,911,438)	301,042	(1,610,396)	
11,479	3,125,753	296,983	3,434,215	(214,883)	265,591	50,708	
35,379	9,633,501	1,255,988	10,924,868	(662,260)	(561,980)	(1,224,240)	
4,618	1,257,455	455,271	1,717,344	(86,445)	61,973	(24,472)	
122,799	33,437,268	1,971,041	35,531,108	(2,298,663)	(675,252)	(2,973,915)	
243	66,093	140,305	206,641	(4,545)	(30,254)	(34,799)	
48	13,078	712	13,838	(900)	13,666	12,766	
-	-	87,169	87,169	-	(38,489)	(38,489)	
645	175,639	-	176,284	(12,075)	85,667	73,592	
21,170	5,764,522	400,788	6,186,480	(396,283)	1,175,025	778,742	
479,270	130,501,610	1,240,938,061	1,371,918,941	(8,971,410)	(274,487,226)	(283,458,636)	
1,166,919	317,743,433	-	318,910,352	(21,843,459)	285,413,601	263,570,142	
280,180	76,290,844	1,992,634	78,563,658	(5,244,661)	7,944,008	2,699,347	
39,091	10,644,277	1,221,085	11,904,453	(731,746)	1,184,275	452,529	
583,465	158,873,182	42,206,341	201,662,968	(10,921,832)	(2,222,490)	(13,144,322)	
32,085	8,736,385	301,362	9,069,832	(600,588)	968,509	367,921	
66,775	18,182,256	6,043,595	24,292,626	(1,249,951)	271,918	(978,033)	
150,019	40,848,941	7,355,455	48,354,415	(2,808,184)	2,718,154	(90,030)	
102,073	27,793,600	11,058,832	38,954,505	(1,910,689)	(2,501,338)	(4,412,027)	
253,699	69,080,383	14,741,356	84,075,438	(4,748,971)	6,067,705	1,318,734	
80,098	21,810,012	3,155,130	25,045,240	(1,499,343)	1,535,315	35,972	
995,549	271,080,530	37,986,303	310,062,382	(18,635,591)	19,140,464	504,873	
1,908,590	519,694,800	-	521,603,390	(35,726,727)	65,115,887	29,389,160	
48,556	13,221,540	816,580	14,086,676	(908,923)	1,105,888	196,965	
5,416	1,474,684	22,175	1,502,275	(101,379)	803,483	702,104	
1,162,321	316,491,288	44,171,468	361,825,077	(21,757,381)	39,372,173	17,614,792	
4,738	1,290,058	357,712	1,652,508	(88,685)	163,532	74,847	
148,004	40,300,295	4,903,529	45,351,828	(2,770,468)	3,264,604	494,136	
65,516	17,839,424	9,266,054	27,170,994	(1,226,383)	(3,319,713)	(4,546,096)	
94,210	25,652,641	2,022,221	27,769,072	(1,763,505)	2,855,759	1,092,254	
57,641	15,695,112	5,700,075	21,452,828	(1,078,968)	(1,136,825)	(2,215,793)	
392,620	106,907,445	11,034,429	118,334,494	(7,349,415)	8,977,987	1,628,572	
228,070	62,101,723	1,147,080	63,476,873	(4,269,220)	11,986,781	7,717,561	
19,949	5,431,945	1,966,935	7,418,829	(373,423)	(1,000,100)	(1,373,523)	
196,027	53,376,733	11,617,889	65,190,649	(3,863,416)	(2,799,144)	(6,468,560)	
5,066	1,379,551	2,720	1,387,337	(94,838)	292,017	197,179	
5,824	1,585,715	293,649	1,885,188	(109,011)	144,732	35,721	
3,604	981,246	248,203	1,233,053	(67,457)	133,113	65,656	
17,907	4,875,949	1,194,216	6,088,072	(335,201)	(204,517)	(539,718)	
43,975	11,974,118	3,331,350	15,349,443	(823,167)	(744,278)	(1,567,445)	
14,973	4,076,981	619,195	4,711,149	(280,274)	18,059	(262,216)	
27,647	7,527,984	979,205	8,534,836	(517,514)	(104,249)	(621,763)	
15,879	4,323,749	908,688	5,248,316	(297,237)	(599,803)	(897,040)	
28,043	7,635,934	1,976,717	9,640,694	(524,937)	(617,878)	(1,142,815)	
21,409	5,829,438	978,256	6,829,103	(400,747)	(615,125)	(1,015,872)	
57,076	15,541,418	409,783	16,352,684	(1,068,404)	(119,630)	(1,193,630)	
11,159	3,038,643	5,718,644	21,317,138	(208,893)	(778,590)	(1,846,994)	
15,749	4,288,258	125,465	4,413,726	(294,799)	116,159	(92,734)	
39,766	10,828,090	1,535,277	12,403,133	(744,383)	527,398	(216,985)	
5,965	1,624,178	569,446	2,199,589	(111,654)	(97,704)	(209,358)	
112,044	30,508,661	2,662,263	33,282,968	(2,097,335)	(420,359)	(2,517,694)	
10,492	2,856,998	211,747	3,079,237	(196,406)	157,066	(39,340)	
225,034	61,275,074	10,402,774	71,902,882	(4,212,391)	(3,208,933)	(7,421,324)	
1,640	446,544	79,688	527,872	(30,698)	2,546	(28,152)	

Retiree Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	4,090,700	45,047	443,147	32,679	184,013	704,886
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	33,889,101	373,185	3,671,221	270,724	376,275	4,691,405
31110	ASHEVILLE CITY SCHOOLS	53,049,376	584,177	5,746,862	423,786	268,014	7,022,839
31200	BURKE COUNTY SCHOOLS	100,147,439	1,102,819	10,849,016	800,029	6,228,163	18,980,027
31205	WESTERN Piedmont COMMUNITY COLLEGE	10,829,719	119,256	1,173,188	86,513	412,549	1,791,506
31300	CABARRUS COUNTY SCHOOLS	303,500,139	3,342,131	32,878,304	2,424,515	12,099,641	50,744,591
31301	CAROLINA INTERNATIONAL SCHOOL	4,487,389	49,415	486,121	35,848	-	571,384
31320	KANNAPOLIS CITY SCHOOLS	50,223,412	553,058	5,440,724	401,210	2,218,654	8,613,646
31400	CALDWELL COUNTY SCHOOLS	97,221,989	1,070,604	10,532,101	776,650	5,254,842	17,634,206
31405	CALDWELL COMMUNITY COLLEGE	20,530,821	226,085	2,224,113	164,011	1,527,018	4,141,227
31500	CAMDEN COUNTY SCHOOLS	19,113,820	210,481	2,070,609	152,691	2,895,911	5,329,692
31600	CARTERET COUNTY SCHOOLS	77,598,915	854,516	8,406,325	619,900	6,008,460	15,889,201
31605	CARTERET COMMUNITY COLLEGE	11,425,055	125,812	1,237,681	91,269	688,574	2,143,336
31700	CASWELL COUNTY SCHOOLS	20,412,123	224,777	2,211,254	163,063	1,011,196	3,610,290
31800	CATAWBA COUNTY SCHOOLS	139,190,033	1,532,755	15,078,518	1,111,921	13,141,882	30,865,076
31805	CATAWBA VALLEY COMMUNITY COLLEGE	29,986,754	330,213	3,248,478	239,550	3,064,747	6,882,988
31810	HICKORY CITY SCHOOLS	31,127,767	342,778	3,372,085	248,665	244,185	4,207,713
31820	NEWTON-CONOVER CITY SCHOOLS	26,590,694	292,816	2,880,582	212,420	-	3,385,818
31900	CHATHAM COUNTY SCHOOLS	86,990,089	957,931	9,423,675	694,922	3,163,721	14,240,249
32000	CHEROKEE COUNTY SCHOOLS	32,272,685	355,385	3,496,114	257,811	306,562	4,415,872
32005	TRI-COUNTY COMMUNITY COLLEGE	8,336,430	81,922	803,612	66,612	1,168,686	2,230,326
32100	EDENTON-CHOWAN COUNTY SCHOOLS	19,502,772	214,764	2,112,744	155,798	1,865,967	4,549,273
32200	CLAY COUNTY SCHOOLS	14,054,513	154,768	1,522,532	112,275	1,585,814	3,375,389
32300	CLEVELAND COUNTY SCHOOLS	133,988,421	1,475,475	14,515,025	1,070,368	8,168,702	25,229,570
32305	CLEVELAND TECHNICAL COLLEGE	15,979,281	175,963	1,731,043	127,651	2,436,149	4,470,806
32400	COLUMBUS COUNTY SCHOOLS	46,325,407	510,133	5,018,452	370,071	2,899,232	8,797,888
32405	SOUTHEASTERN COMMUNITY COLLEGE	11,089,910	122,122	1,201,375	88,592	253,408	1,665,497
32410	WHITEVILLE CITY SCHOOLS	21,610,170	237,970	2,341,039	172,633	2,492,018	5,243,660
32500	NEW BERN/CRAVEN COUNTY BOARD OF EDUCATION	105,989,666	1,167,154	11,481,907	846,700	738,090	14,233,851
32505	CRAVEN COMMUNITY COLLEGE	17,234,913	189,790	1,867,066	137,681	1,016,014	3,210,551
32600	CUMBERLAND COUNTY SCHOOLS	394,878,110	4,348,381	42,777,320	3,154,489	26,023,527	76,303,717
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	68,785,878	757,467	7,451,605	549,497	9,641,819	18,400,388
32700	CURRITUCK COUNTY SCHOOLS	37,415,294	412,016	4,053,215	298,893	1,410,203	6,174,327
32800	DARE COUNTY SCHOOLS	51,646,315	568,727	5,594,868	412,577	2,503,537	9,079,709
32900	DAVIDSON COUNTY SCHOOLS	144,165,179	1,587,541	15,617,477	1,151,666	4,201,392	22,558,076
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	2,288,766	25,204	247,943	18,284	125,784	417,215
32904	DISCOVERY CHARTER	2,194,966	24,171	237,785	17,535	1,680,542	1,960,033
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	20,670,600	227,624	2,239,256	165,127	784,464	3,416,471
32910	LEXINGTON CITY SCHOOLS	25,877,955	284,967	2,803,370	206,726	1,012,552	4,307,615
32915	ALAMANCE COMMUNITY SCHOOLS	3,095,632	34,089	335,351	24,729	2,494,794	2,888,963
32920	THOMASVILLE CITY SCHOOLS	21,296,575	234,517	2,307,067	170,128	180,012	2,891,724
33000	DAVIE COUNTY SCHOOLS	56,934,454	626,960	6,167,735	454,822	4,107,244	11,356,761
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	1,008,896	11,110	109,294	8,060	65,946	194,410
33027	CORNERSTONE ACADEMY	9,812,142	108,051	1,062,954	78,384	1,489,003	2,738,392
33100	DUPLIN COUNTY SCHOOLS	76,794,096	845,653	8,319,136	613,471	3,575,802	13,354,064
33105	JAMES SPRUNT TECHNICAL COLLEGE	9,886,789	108,873	1,071,040	78,981	1,252,514	2,511,408
33200	DURHAM PUBLIC SCHOOLS	354,433,583	3,903,008	38,395,947	2,831,398	6,792,400	51,922,753
33202	CENTRAL PARK SCHOOL FOR CHILDREN	7,029,487	77,408	761,507	56,155	683,064	1,578,134
33203	HEALTHY START ACADEMY	4,670,121	51,427	505,916	37,307	1,065,755	1,660,405
33204	VOYAGER ACADEMY	11,856,823	130,567	1,284,455	94,718	1,186,805	2,696,545
33205	DURHAM TECHNICAL INSTITUTE	30,741,510	338,524	3,330,241	245,579	3,872,569	7,786,913
33206	BEAR GRASS CHARTER SCHOOL	3,182,633	35,047	344,776	25,425	398,751	803,999
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	13,433,642	147,931	1,455,272	107,315	2,431,966	4,142,484
33208	KIPP HALIFAX COLLEGE PREP CHARTER	-	-	-	-	-	-
33209	PIONEER SPRINGS COMMUNITY CHARTER	-	-	-	-	138,675	138,675
33300	EDGECOMBE COUNTY SCHOOLS	49,166,012	541,414	5,326,176	392,763	1,139,424	7,399,777
33305	EDGECOMBE TECHNICAL COLLEGE	10,159,989	111,881	1,100,636	81,163	716,044	2,009,724
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	501,201,160	5,519,206	54,295,343	4,003,852	32,349,118	96,167,519
33402	ARTS BASED ELEMENTARY CHARTER	4,859,579	53,513	526,440	38,821	697,450	1,316,224
33405	FORSYTH TECHNICAL INSTITUTE	44,811,442	493,462	4,854,443	357,977	3,731,906	9,437,788
33500	FRANKLIN COUNTY SCHOOLS	71,857,897	791,296	7,784,398	574,038	2,326,003	11,475,735
33501	A CHILD'S GARDEN CHARTER (AKA CROSS CREEK CHARTER)	2,300,270	25,330	249,189	18,376	613,816	906,711
33600	GASTON COUNTY SCHOOLS	245,055,336	2,698,539	26,546,953	1,957,628	9,561,075	40,764,195
33605	GASTON COLLEGE	28,825,741	317,428	3,122,705	230,275	2,310,782	5,981,190
33700	GATES COUNTY SCHOOLS	18,617,520	205,015	2,016,844	148,726	1,516,629	3,887,214
33800	GRAHAM COUNTY SCHOOLS	14,015,374	154,337	1,518,292	111,962	1,895,639	3,680,230
33900	GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE	52,581,722	579,028	5,696,201	420,050	-	6,695,279
34000	GREENE COUNTY SCHOOLS	31,322,203	344,919	3,393,148	250,218	3,142,844	7,131,129
34100	GUILFORD COUNTY SCHOOLS	649,332,260	7,150,419	70,342,450	5,187,200	6,016,348	88,696,417
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	48,083,431	529,493	5,208,899	384,115	1,383,382	7,505,869
34200	HALIFAX COUNTY SCHOOLS	19,669,667	216,602	2,130,824	157,131	1,232,352	3,736,909
34205	HALIFAX COMMUNITY COLLEGE	8,671,747	95,493	939,414	68,274	637,611	1,741,792
34220	ROANOKE RAPIDS CITY SCHOOLS	24,799,153	273,087	2,686,503	198,108	842,978	4,000,676
34230	WELDON CITY SCHOOLS	8,540,708	94,050	925,219	68,228	964,721	2,052,218
34300	HARNETT COUNTY SCHOOLS	144,513,789	1,591,380	15,655,243	1,154,450	-	18,401,073
34400	HAYWOOD COUNTY SCHOOLS	64,918,929	714,884	7,032,696	518,606	2,403,759	10,669,945
34405	HAYWOOD TECHNICAL COLLEGE	11,651,430	128,305	1,262,205	93,078	63,924	1,547,512
34500	HENDERSON COUNTY SCHOOLS	126,227,688	1,390,014	13,674,301	1,008,372	8,903,236	24,975,923

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Difference Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Difference Between Employer Contributions and Proportional Share of Contributions		Total Employer OPEB Expense
					Proportional Share of OPEB Expense	Total Employer OPEB Expense	
4,008	1,091,366	322,805	1,418,179	(75,026)	(28,608)	(103,634)	
33,205	9,041,339	1,511,437	10,585,981	(621,551)	(97,893)	(719,444)	
51,978	14,153,146	3,406,210	17,611,334	(972,965)	(731,247)	(1,704,212)	
98,124	26,718,529	5,666,592	32,483,245	(1,836,783)	(2,113,070)	(3,949,853)	
10,611	2,889,282	555,400	3,455,293	(198,627)	(258,719)	(457,346)	
297,369	80,971,388	4,670,808	85,939,565	(5,566,426)	469,030	(5,097,396)	
4,397	1,197,199	1,627,353	2,828,949	(82,301)	(607,463)	(689,764)	
49,209	13,359,201	2,279,215	15,727,625	(921,135)	(937,539)	(1,858,674)	
95,258	25,938,042	9,435,340	35,468,640	(1,783,125)	(3,526,687)	(5,309,812)	
20,116	5,477,457	840,465	6,338,038	(376,552)	121,015	(255,537)	
18,728	5,099,413	494,696	5,612,837	(350,562)	623,043	272,481	
76,031	20,702,764	4,630,575	25,409,370	(1,423,223)	(215,331)	(1,638,554)	
11,194	3,048,112	28,415	3,087,721	(209,545)	203,127	(6,418)	
20,000	5,445,790	2,202,882	7,668,672	(374,375)	(773,949)	(1,148,324)	
136,378	37,134,778	6,632,365	43,903,521	(2,552,854)	(916,979)	(3,469,833)	
29,381	8,000,224	82,401	8,112,006	(549,982)	1,229,405	679,423	
30,499	8,304,637	2,955,366	11,290,502	(570,907)	(1,540,602)	(2,111,509)	
26,054	7,094,183	2,434,116	9,554,353	(487,696)	(1,239,438)	(1,727,134)	
85,233	23,208,254	2,944,674	26,238,161	(1,595,466)	(270,121)	(1,865,587)	
31,621	8,610,092	1,694,367	10,336,080	(591,905)	(742,806)	(1,334,711)	
8,170	2,224,626	246,450	2,479,246	(152,933)	301,523	148,590	
19,109	5,203,182	1,253,776	6,476,067	(357,697)	(159,902)	(517,599)	
13,771	3,749,631	562,529	4,329,931	(257,770)	274,792	17,022	
131,282	35,747,029	8,712,061	44,599,372	(2,457,451)	(4,296,786)	(6,754,237)	
15,656	4,263,143	453,619	4,732,418	(293,074)	313,614	20,540	
45,390	12,359,245	3,214,430	15,619,065	(849,643)	(1,673,100)	(2,522,743)	
10,866	2,958,698	1,248,842	4,218,406	(203,396)	(410,135)	(613,531)	
21,174	5,765,419	355,409	6,142,002	(396,345)	330,737	(65,608)	
103,849	28,277,188	6,420,588	34,801,625	(1,943,933)	(2,738,671)	(4,682,604)	
16,887	4,598,136	538,013	5,153,036	(316,101)	319,464	3,363	
386,901	105,350,293	37,728,002	143,465,196	(7,242,368)	(6,051,114)	(13,293,482)	
67,396	18,351,517	405,714	18,824,627	(1,261,586)	3,339,320	2,077,734	
36,659	9,952,099	1,266,328	11,285,086	(686,225)	(124,865)	(811,090)	
50,603	13,778,820	3,491,390	17,320,813	(947,234)	522,236	(424,998)	
141,253	38,462,106	8,979,609	47,582,968	(2,644,101)	(4,213,010)	(6,857,111)	
2,243	610,624	1,393,670	2,006,537	(41,977)	(508,301)	(550,278)	
2,151	585,607	-	587,758	(40,257)	557,693	517,436	
20,253	5,514,751	411,250	5,946,254	(379,116)	(60,945)	(440,061)	
25,355	6,904,030	2,734,144	9,663,529	(474,622)	(834,237)	(1,308,859)	
3,033	825,890	-	828,923	(56,775)	767,568	710,793	
20,866	5,681,754	2,734,820	8,437,440	(390,596)	(893,661)	(1,284,257)	
55,784	15,189,653	4,107,745	19,353,182	(1,044,223)	(996,944)	(2,041,167)	
989	269,165	411,603	681,757	(18,503)	(188,613)	(207,116)	
9,614	2,617,800	-	2,627,414	(179,962)	645,506	465,544	
75,243	20,488,045	4,020,777	24,584,065	(1,408,463)	(2,414,760)	(3,823,223)	
9,687	2,637,716	167,968	2,815,371	(181,331)	191,557	10,226	
347,274	94,560,022	22,130,514	117,037,810	(6,500,585)	(7,515,121)	(14,015,706)	
6,887	1,875,410	370,206	2,252,503	(128,926)	310,791	181,865	
4,576	1,245,951	-	1,250,527	(85,654)	340,618	254,964	
11,617	3,163,305	82,463	3,257,385	(217,464)	(88,477)	(305,941)	
30,121	8,201,587	1,061,393	9,293,101	(563,824)	572,968	9,144	
3,118	849,101	47,192	899,411	(58,371)	130,408	72,037	
13,162	3,583,987	132,212	3,729,367	(246,382)	1,329,793	1,083,411	
-	-	-	-	-	(201,200)	(201,200)	
-	-	2,069,399	2,069,399	-	(477,514)	(477,514)	
48,173	13,117,095	4,549,984	17,715,252	(901,743)	(1,433,961)	(2,335,704)	
9,955	2,710,603	1,731,745	4,452,303	(186,342)	(685,002)	(871,344)	
491,076	133,716,425	11,894,878	146,102,379	(9,182,414)	756,616	(8,435,798)	
4,761	1,296,497	187,923	1,489,181	(89,127)	183,977	94,850	
43,906	11,955,331	633,233	12,632,470	(821,877)	148,636	(673,241)	
70,406	19,171,107	3,512,358	22,753,871	(1,317,928)	(2,111,564)	(3,429,492)	
2,254	613,693	392,084	1,008,031	(42,189)	107,602	65,413	
240,105	65,378,786	24,428,963	90,047,854	(4,494,503)	(5,763,416)	(10,257,919)	
28,243	7,690,475	2,037,994	9,756,712	(528,686)	(738,068)	(1,266,754)	
18,241	4,967,004	244,656	5,229,901	(341,461)	169,391	(172,070)	
13,732	3,739,189	673,231	4,426,152	(257,054)	291	(256,763)	
51,520	14,028,379	9,343,207	23,423,106	(964,389)	(4,492,385)	(5,456,774)	
30,689	8,356,511	1,501,752	9,888,952	(574,473)	(226,783)	(801,256)	
636,215	173,236,607	27,398,225	201,271,047	(11,909,255)	(18,010,690)	(29,919,945)	
47,112	12,828,271	3,261,100	16,136,483	(891,886)	(1,923,210)	(2,805,096)	
19,272	5,247,708	3,116,932	8,363,912	(360,755)	(609,562)	(1,170,317)	
8,497	2,313,552	1,139,331	3,461,380	(159,046)	(363,458)	(522,504)	
24,298	6,616,214	1,470,594	8,111,106	(454,837)	(357,953)	(812,790)	
8,368	2,278,592	886,714	3,173,674	(156,644)	(637,747)	(794,391)	
141,594	38,555,113	18,732,302	57,429,009	(2,650,495)	(7,466,605)	(10,117,100)	
63,608	17,319,846	4,078,277	21,461,731	(1,190,662)	(1,197,872)	(2,388,534)	
11,416	3,108,507	869,910	3,989,833	(213,698)	(391,189)	(604,887)	
123,678	33,676,529	3,786,627	37,586,834	(2,315,112)	787,130	(1,527,982)	

Retiree Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
34501	MOUNTAIN COMMUNITY SCHOOL	1,825,628	20,104	197,771	14,584	303,694	536,153
34505	BLUE RIDGE COMMUNITY COLLEGE	15,716,921	173,074	1,702,621	125,555	854,525	2,855,775
34600	HERTFORD COUNTY SCHOOLS	23,074,838	254,099	2,499,707	184,334	696,624	3,634,764
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	4,026,037	44,335	436,142	32,162	154,857	667,496
34700	HOKE COUNTY SCHOOLS	77,746,925	856,146	8,422,359	621,082	2,338,174	12,237,761
34800	HYDE COUNTY SCHOOLS	8,099,946	89,196	877,471	64,707	395,617	1,426,991
34900	IREDELL COUNTY SCHOOLS	168,273,226	1,853,018	18,229,113	1,344,253	4,953,192	26,379,576
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	4,761,469	52,433	515,812	38,037	286,808	893,090
34903	SUCCESS INSTITUTE	538,544	5,930	58,341	4,302	340,637	409,210
34905	MITCHELL COMMUNITY COLLEGE	15,818,669	174,195	1,713,643	126,368	692,058	2,708,264
34910	MOOREVILLE CITY SCHOOLS	52,453,316	577,614	5,682,291	419,024	1,984,656	8,663,585
35000	JACKSON COUNTY SCHOOLS	38,177,088	420,404	4,135,741	304,978	3,253,321	8,114,444
35005	SOUTHWESTERN COMMUNITY COLLEGE	13,528,952	148,980	1,465,597	108,076	49,770	1,772,423
35100	JOHNSTON COUNTY SCHOOLS	318,203,512	3,504,043	34,471,127	2,541,973	9,274,984	49,792,127
35105	JOHNSTON TECHNICAL COLLEGE	25,604,593	281,957	2,773,757	204,543	284,718	3,544,975
35106	NEUSE CHARTER SCHOOL	5,756,995	63,396	623,658	45,990	70,398	803,442
35200	JONES COUNTY SCHOOLS	12,181,338	134,140	1,319,610	97,311	796,779	2,347,840
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	88,408,422	973,550	9,577,323	706,252	4,963,089	16,220,214
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	36,898,723	406,327	3,997,255	294,766	3,489,880	8,188,208
35400	LENOIR COUNTY SCHOOLS	78,549,516	864,984	8,509,304	627,494	10,566,775	20,570,557
35401	CHILDRENS VILLAGE ACADEMY	952,691	10,491	103,205	7,611	277,516	388,826
35405	LENOIR COUNTY COMMUNITY COLLEGE	19,371,061	213,313	2,098,476	154,746	208,533	2,675,068
35500	LINCOLN COUNTY SCHOOLS	98,629,010	1,086,098	10,684,524	787,899	7,107,122	19,665,643
35600	MACON COUNTY SCHOOLS	41,863,333	460,997	4,535,073	334,426	2,632,105	7,962,601
35700	MADISON COUNTY SCHOOLS	22,899,269	252,166	2,480,688	182,931	2,124,239	5,040,024
35800	MARTIN COUNTY SCHOOLS	26,711,431	294,145	2,893,661	213,385	424,625	3,825,816
35805	MARTIN COMMUNITY COLLEGE	5,238,708	57,688	567,512	41,849	86,709	753,758
35900	MCDOWELL COUNTY SCHOOLS	52,965,629	583,255	5,737,790	423,117	1,092,807	7,836,969
35905	MCDOWELL TECHNICAL COLLEGE	8,162,197	89,882	884,214	65,204	2,274,944	3,314,244
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	1,360,158,199	14,978,004	147,346,538	10,865,642	9,621,854	182,812,038
36001	COMMUNITY CHARTER SCHOOL	-	-	-	-	-	-
36002	KENNEDY CHARTER	-	-	-	-	-	-
36003	COMMUNITY SCHOOL OF DAVIDSON	10,299,222	113,415	1,115,719	82,275	1,043,236	2,354,645
36004	CORVIAN COMMUNITY SCHOOL	7,651,044	84,253	828,841	61,120	1,077,975	2,052,189
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	97,754,959	1,076,473	10,589,838	780,917	12,447,228	12,447,228
36006	LAKE NORMAN CHARTER SCHOOL	18,276,934	201,265	1,979,948	146,006	1,487,172	3,814,391
36007	SOCRATES ACADEMY	6,067,265	66,812	657,269	48,468	1,125,467	1,898,016
36008	PINE LAKE PREP CHARTER	15,512,344	170,821	1,680,459	123,921	1,017,612	2,992,813
36009	CHARLOTTE SECONDARY CHARTER	1,807,503	19,904	195,808	14,439	45,066	275,217
36100	MITCHELL COUNTY SCHOOLS	17,341,879	190,968	1,878,653	138,536	1,605,925	3,814,082
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	-	569,805
36105	MAYLAND TECHNICAL COLLEGE	7,676,508	84,533	831,599	61,324	390,618	1,368,074
36200	MONTGOMERY COUNTY SCHOOLS	30,370,911	334,443	3,290,094	242,618	691,496	4,558,651
36205	MONTGOMERY COMMUNITY COLLEGE	6,416,309	70,656	695,082	51,257	170,607	987,602
36300	MOORE COUNTY SCHOOLS	112,439,519	1,238,179	12,180,623	898,225	2,549,464	16,866,511
36301	ACADEMY OF MOORE COUNTY	3,011,468	33,162	326,234	24,057	609,199	992,652
36302	STARS CHARTER SCHOOL	5,396,011	59,421	584,552	43,106	1,607,642	2,294,721
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	6,854,632	75,483	742,565	54,758	1,568,150	2,440,956
36305	SANDHILLS COMMUNITY COLLEGE	23,017,018	253,462	2,493,444	183,872	2,037,016	4,967,794
36310	FERNLEAF COMMUNITY CHARTER	-	-	-	-	-	-
36400	NASH-ROCKY MOUNT SCHOOLS	117,655,057	1,295,612	12,745,624	939,889	6,325,683	21,306,808
36405	NASH TECHNICAL COLLEGE	17,080,976	188,095	1,850,390	136,452	-	2,174,937
36500	NEW HANOVER COUNTY SCHOOLS	269,229,057	2,964,739	29,165,703	2,150,740	18,397,654	52,678,836
36501	CAPE FEAR CENTER FOR INQUIRY	3,212,243	35,373	347,984	25,661	45,420	454,438
36502	WILMINGTON PREP ACADEMY	662,716	7,298	71,792	5,294	-	84,384
36505	CAPE FEAR COMMUNITY COLLEGE	48,599,192	535,172	5,264,772	388,235	3,509,529	9,697,708
36600	NORTHAMPTON COUNTY SCHOOLS	12,416,432	136,729	1,345,078	99,189	435,078	2,016,074
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	-	-
36700	ONSLOW COUNTY SCHOOLS	205,187,916	2,259,521	22,228,097	1,639,146	158,383	26,285,147
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	497,049	5,473	53,846	3,971	124,761	188,051
36705	COASTAL CAROLINA COMMUNITY COLLEGE	20,945,474	230,651	2,269,032	167,323	1,619,973	4,286,979
36800	ORANGE COUNTY SCHOOLS	79,858,515	879,399	8,651,108	637,951	3,116,164	13,284,622
36802	ORANGE CHARTER SCHOOL	6,770,831	74,560	733,487	54,089	1,125,916	1,988,052
36810	CHAPEL HILL - CARBORO CITY SCHOOLS	160,113,166	1,763,159	17,345,130	1,279,066	3,329,180	23,716,535
36900	PAMLICO COUNTY SCHOOLS	17,319,766	190,725	1,876,258	138,359	3,382,080	5,587,422
36901	ARAPAOH CHARTER SCHOOL	5,342,193	58,828	578,722	42,676	513,194	1,193,420
36905	PAMLICO COMMUNITY COLLEGE	4,886,949	53,815	529,405	39,039	107,441	729,700
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	41,476,743	456,740	4,493,194	331,338	83,042	5,364,314
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	5,234,421	57,641	567,047	41,815	1,552,536	2,219,039
37005	COLLEGE OF THE ALBEMARLE	13,217,981	145,556	1,431,910	105,592	1,485,144	3,169,202
37100	PENDER COUNTY SCHOOLS	85,610,442	942,739	9,274,217	693,900	6,634,859	17,535,715
37200	PERQUIMANS COUNTY SCHOOLS	17,623,758	194,072	1,909,189	140,788	2,475,701	4,719,750
37300	PERSON COUNTY SCHOOLS	42,219,303	464,917	4,573,636	337,269	1,983,602	7,359,424
37301	ROXBORO COMMUNITY SCHOOL	4,323,545	47,611	468,372	34,539	9,598	560,120
37305	PIEDMONT COMMUNITY COLLEGE	9,939,899	109,458	1,076,793	79,405	401,273	1,666,929
37400	PITT COUNTY SCHOOLS	217,008,260	2,389,686	23,508,602	1,733,574	9,171,759	36,803,621
37405	PITT COMMUNITY COLLEGE	42,261,315	465,380	4,578,187	337,605	1,251,421	6,632,593
37500	POLK COUNTY SCHOOLS	23,169,444	255,141	2,509,956	185,089	1,468,550	4,418,736

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
1,789	487,063	127,279	616,131	(33,485)	75,522	42,037	
15,399	4,193,148	148,004	4,356,551	(288,261)	493,302	205,041	
22,609	6,156,181	3,332,462	9,511,252	(423,211)	(1,247,781)	(1,670,992)	
3,945	1,074,114	825,066	1,903,125	(73,841)	(505,812)	(579,653)	
76,176	20,742,252	5,060,531	25,878,959	(1,425,939)	(826,105)	(2,252,044)	
7,936	2,161,000	526,400	2,695,336	(148,560)	(170,222)	(318,782)	
164,874	44,893,939	5,047,234	50,106,047	(3,086,261)	(2,283,303)	(5,369,564)	
4,665	1,270,321	84,118	1,359,104	(87,329)	5,796	(81,533)	
528	143,679	16,287	160,494	(9,878)	74,661	64,783	
15,499	4,220,293	514,022	4,749,814	(290,126)	18,750	(271,376)	
51,394	13,994,121	3,657,957	17,703,472	(962,036)	(797,543)	(1,759,579)	
37,406	10,185,339	838,463	11,061,208	(700,198)	346,762	(353,436)	
13,256	3,609,415	1,329,116	4,951,787	(248,132)	(484,126)	(732,258)	
311,775	84,894,129	13,580,574	98,786,478	(5,836,097)	(1,700,535)	(7,536,632)	
25,087	6,831,099	1,330,754	8,186,940	(469,607)	(202,904)	(672,511)	
5,641	1,535,920	1,169,393	2,710,954	(105,588)	(407,922)	(513,510)	
11,935	3,249,883	907,377	4,169,195	(223,415)	(268,784)	(492,199)	
86,622	23,586,653	10,690,965	34,364,240	(1,621,478)	(2,349,302)	(3,970,780)	
36,153	9,844,282	389,421	10,269,856	(676,752)	1,098,190	421,438	
76,963	20,956,377	1,987,610	23,020,950	(1,440,659)	1,520,319	79,660	
933	254,170	110,010	365,113	(17,474)	15,974	(1,500)	
18,980	5,168,043	2,660,850	7,847,873	(355,281)	(1,075,299)	(1,430,580)	
96,637	26,313,424	3,789,277	30,199,338	(1,808,931)	(657,355)	(2,466,286)	
41,018	11,168,799	1,147,410	12,357,227	(767,805)	136,926	(630,879)	
22,437	6,109,340	663,188	6,794,965	(419,990)	(62,852)	(482,842)	
26,172	7,126,394	1,953,129	9,105,695	(489,909)	(1,278,402)	(1,768,311)	
5,133	1,397,645	496,451	1,899,229	(96,082)	102,142	6,060	
51,896	14,130,802	3,595,405	17,778,103	(971,430)	(1,698,742)	(2,670,172)	
7,997	2,177,608	488,828	2,674,433	(149,700)	145,459	(4,241)	
1,332,682	362,879,231	99,407,997	463,619,910	(24,946,349)	(30,600,337)	(55,546,686)	
-	-	-	-	-	(218,360)	(218,360)	
10,091	2,747,749	526,828	3,283,668	(188,896)	(161,620)	(161,620)	
7,496	2,041,237	534,476	2,583,209	(140,326)	435,065	(302,787)	
95,780	26,080,234	10,503,545	36,679,559	(1,792,900)	(3,380,279)	(5,173,179)	
17,908	4,876,139	-	4,894,047	(335,213)	1,004,438	669,225	
5,945	1,618,697	416,483	2,041,125	(111,280)	380,635	269,355	
15,199	4,138,568	245,803	4,399,570	(284,508)	(102,057)	(386,565)	
1,771	482,227	940,745	1,424,743	(33,151)	(703,542)	(736,693)	
16,992	4,626,673	1,061,323	5,704,988	(318,063)	(148,671)	(466,734)	
-	-	5,592,117	5,592,117	-	(1,163,596)	(1,163,596)	
7,521	2,048,030	1,043,131	3,098,682	(140,792)	(343,489)	(484,281)	
29,757	8,102,714	3,279,889	11,412,360	(557,026)	(1,967,305)	(2,524,331)	
6,287	1,711,819	613,046	2,331,152	(117,680)	94,392	(23,288)	
110,168	29,997,956	5,782,310	35,890,434	(2,062,227)	(2,985,821)	(5,048,048)	
2,951	803,435	120,680	927,066	(55,233)	284,142	228,909	
5,287	1,439,612	-	1,444,899	(98,968)	561,458	462,490	
6,716	1,828,761	-	1,835,477	(125,720)	1,786,164	1,660,444	
22,552	6,140,755	110,343	6,273,650	(422,151)	467,432	45,281	
-	-	-	-	-	(179,981)	(179,981)	
115,278	31,389,420	9,873,110	41,377,808	(2,157,884)	(4,457,635)	(6,615,519)	
16,736	4,557,067	2,494,267	7,068,070	(313,278)	(1,007,060)	(1,320,338)	
263,790	71,828,140	4,987,638	77,079,568	(4,937,870)	869,650	(4,068,220)	
3,147	857,001	326,139	1,186,287	(58,916)	(29,490)	(88,406)	
649	176,807	490,144	667,600	(12,155)	(147,710)	(159,865)	
47,617	12,965,872	2,070,070	15,083,559	(891,348)	(204,639)	(1,095,987)	
12,166	3,312,604	4,020,312	7,345,082	(227,727)	(1,408,414)	(1,636,141)	
-	-	7,871,898	7,871,898	-	(2,758,969)	(2,758,969)	
201,043	54,742,480	14,743,554	69,687,077	(3,763,304)	(4,479,183)	(8,242,487)	
487	132,609	585,916	719,012	(9,115)	(91,643)	(100,758)	
20,522	5,588,083	5,427,879	11,036,484	(384,156)	(590,985)	(975,141)	
78,245	21,305,607	3,832,834	25,216,686	(1,464,666)	(1,544,755)	(3,009,421)	
6,634	1,806,403	83,253	1,896,290	(124,184)	950,370	826,186	
156,879	42,716,901	2,867,098	45,740,878	(2,936,600)	(846,197)	(3,782,797)	
16,970	4,620,774	1,053,836	5,691,580	(317,656)	393,763	76,107	
5,234	1,425,254	680,778	2,111,266	(97,979)	21,575	(76,404)	
4,788	1,303,798	386,135	1,694,721	(89,629)	26,035	(63,594)	
40,639	11,065,660	5,482,581	16,588,880	(760,714)	(2,825,462)	(3,586,176)	
5,129	1,396,501	1,401,630	2,798,131	(96,002)	818,275	722,273	
12,951	3,526,451	112,768	3,652,170	(242,428)	407,808	165,380	
83,881	22,840,175	521,739	23,445,795	(1,570,162)	1,703,124	132,962	
17,268	4,701,876	1,238,482	5,957,626	(323,233)	17,877	(305,356)	
41,366	11,263,769	3,252,359	14,557,494	(774,333)	(1,135,647)	(1,909,980)	
4,236	1,153,487	680,225	1,837,948	(79,296)	(249,022)	(328,318)	
9,739	2,651,882	560,774	3,222,395	(182,306)	(224,684)	(406,990)	
212,624	57,896,055	9,471,984	67,580,663	(3,980,098)	(1,360,844)	(5,340,942)	
41,408	11,274,978	2,690,286	14,006,672	(775,105)	(1,024,035)	(1,799,140)	
22,701	6,181,421	1,009,549	7,213,671	(424,947)	(317,534)	(742,481)	

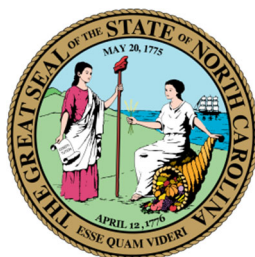
**Retiree Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net differences Between Projected and Actual Earnings on Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
37600	RANDOLPH COUNTY SCHOOLS	133,070,817	1,465,370	14,415,620	1,063,038	4,342,431	21,286,459
37601	UWARRIE CHARTER ACADEMY	14,441,669	159,031	1,564,472	115,367	2,924,107	4,762,977
37605	RANDOLPH COMMUNITY COLLEGE	17,127,452	188,607	1,855,424	136,823	674,804	2,855,658
37610	ASHEBORO CITY SCHOOLS	41,447,961	456,423	4,490,076	331,108	21,837	5,299,444
37700	RICHMOND COUNTY SCHOOLS	60,634,036	667,699	6,568,512	484,376	4,733,333	12,453,920
37705	RICHMOND TECHNICAL COLLEGE	17,073,723	188,015	1,849,604	136,394	805,340	2,979,353
37800	ROBESON COUNTY SCHOOLS	180,337,893	1,985,873	19,536,084	1,440,832	12,172,041	35,134,630
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	1,827,163	20,121	197,937	14,596	222,290	454,944
37905	ROBESON COMMUNITY COLLEGE	14,860,204	161,438	1,588,146	117,113	1,430,283	3,296,980
37900	ROCKINGHAM COUNTY SCHOOLS	94,698,566	1,042,817	10,258,737	756,501	2,690,084	14,748,139
37901	BETHANY COMMUNITY MIDDLE SCHOOL	3,359,065	36,990	363,889	26,834	907,629	1,335,342
37905	ROCKINGHAM COMMUNITY COLLEGE	10,804,274	118,976	1,170,432	86,310	391,892	1,767,610
38000	ROWAN-SALISBURY SCHOOL SYSTEM	149,848,471	1,650,125	16,233,151	1,197,067	1,946,454	21,026,797
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	35,758,573	393,772	3,873,742	285,658	3,889,616	8,442,788
38100	RUTHERFORD COUNTY SCHOOLS	75,471,803	831,092	8,175,894	602,908	7,130,424	16,740,318
38105	ISOTHERMAL COMMUNITY COLLEGE	14,399,051	158,562	1,559,856	115,027	1,030,272	2,863,717
38200	SAMPSON COUNTY SCHOOLS	68,892,841	758,645	7,463,192	550,351	4,629,427	13,401,615
38205	SAMPSON COMMUNITY COLLEGE	10,324,636	113,694	1,118,472	82,478	619,344	1,933,988
38210	CLINTON CITY SCHOOLS	27,173,177	299,230	2,943,682	217,073	2,014,976	5,474,961
38300	SCOTLAND COUNTY SCHOOLS	52,087,721	573,588	5,642,686	416,103	3,042,375	9,674,752
38400	STANLY COUNTY SCHOOLS	69,698,025	767,512	7,550,418	556,784	5,280,479	14,155,193
38402	GRAY STONE DAY SCHOOL	5,021,875	55,301	544,022	40,117	130,325	769,765
38405	STANLY COMMUNITY COLLEGE	16,613,508	182,947	1,799,749	132,717	528,913	2,644,326
38500	STOKES COUNTY SCHOOLS	52,269,036	575,584	5,662,328	417,552	3,400,602	10,056,066
38600	SURRY COUNTY SCHOOLS	65,598,968	722,373	7,106,365	524,038	3,665,835	12,018,611
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	23,824	23,824
38602	MILLENNIUM CHARTER ACADEMY	5,470,892	60,245	592,664	43,704	113,226	809,839
38605	SURRY COMMUNITY COLLEGE	15,317,921	168,680	1,659,397	122,367	725,487	2,675,931
38610	MOUNT AIRY CITY SCHOOLS	16,932,465	186,460	1,834,301	135,265	2,044,761	4,200,787
38620	ELKIN CITY SCHOOLS	12,191,427	134,251	1,320,703	97,391	1,542,389	3,094,734
38700	SWAIN COUNTY SCHOOLS	21,925,236	241,440	2,375,170	175,150	2,177,608	4,969,368
38701	MOUNTAIN DISCOVERY CHARTER	1,739,541	19,156	188,445	13,896	367,022	588,519
38800	TRANSYLVANIA COUNTY SCHOOLS	35,916,235	395,508	3,890,822	286,917	2,253,234	6,826,481
38801	BREVARD ACADEMY CHARTER SCHOOL	3,470,571	38,218	375,969	27,725	382,474	824,386
38900	TYRRELL COUNTY SCHOOLS	7,278,361	80,149	788,468	58,143	418,358	1,345,118
39000	UNION COUNTY SCHOOLS	346,004,873	3,810,191	37,482,861	2,764,065	8,960,490	53,017,607
39100	VANCE COUNTY SCHOOLS	39,361,593	433,448	4,264,059	314,441	1,181,776	6,193,724
39101	VANCE CHARTER SCHOOL	7,041,454	77,540	762,804	56,251	964,024	1,860,619
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	15,829,640	174,315	1,714,832	126,455	787,471	2,803,073
39200	WAKE COUNTY SCHOOLS	1,576,750,052	17,363,104	170,810,029	12,595,889	48,776,964	249,545,986
39201	EDEAVOR CHARTER SCHOOL	6,449,535	71,022	698,681	51,522	1,815,720	2,636,945
39204	SOUTHERN WAKE ACADEMY	6,005,443	66,127	650,529	47,971	976,543	1,741,170
39205	WAKE TECHNICAL COLLEGE	134,713,039	1,483,544	14,593,523	1,076,157	10,851,509	28,004,643
39208	EAST WAKE ACADEMY	9,257,718	101,946	1,002,893	73,955	364,448	1,543,242
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	29,382	29,382
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	680,900	680,900
39300	WARREN COUNTY SCHOOLS	16,486,605	181,550	1,786,001	131,703	1,710,649	3,809,903
39301	HALIWA-SAPONI TRIBAL CHARTER	970,763	10,690	105,163	7,755	185,201	308,809
39400	WASHINGTON COUNTY SCHOOLS	10,184,931	112,156	1,103,338	81,362	740,672	2,037,528
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	10,397,426	114,966	1,126,358	83,060	1,484,314	2,808,228
39500	WATAUGA COUNTY SCHOOLS	51,113,651	562,861	5,537,164	408,322	5,835,814	12,344,161
39501	TWO RIVERS COMMUNITY SCHOOL	1,284,307	14,143	139,130	10,260	62,699	226,232
39600	WAYNE COUNTY SCHOOLS	138,520,788	1,525,385	15,006,018	1,106,575	3,282,226	20,920,204
39605	WAYNE COMMUNITY COLLEGE	20,290,062	223,433	2,198,031	162,087	486,459	3,070,010
39700	WILKES COUNTY SCHOOLS	78,322,963	862,489	8,484,761	625,684	1,190,688	11,163,622
39703	PINNACLE CLASSICAL ACADEMY	6,004,744	66,124	650,497	47,969	478,533	1,243,123
39705	WILKES COMMUNITY COLLEGE	21,548,444	237,291	2,334,352	172,140	1,394,669	4,138,452
39800	WILSON COUNTY SCHOOLS	87,668,548	965,402	9,497,172	700,341	1,236,024	12,398,339
39805	WILSON COMMUNITY COLLEGE	10,460,069	115,186	1,133,144	83,560	447,461	1,779,351
39900	YADKIN COUNTY SCHOOLS	47,608,358	524,261	5,157,434	380,320	3,378,162	9,440,177
40000	CONSOLIDATED JUDICIAL RETIREMENT SYSTEM	88,745,610	977,263	9,613,851	708,946	19,049,470	30,349,530
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	683,084,138	7,522,093	73,998,806	5,456,827	47,153,948	134,131,674
51000.1	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	843,988	9,294	91,430	6,742	477,517	584,983
51000.2	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	20,562,300	226,431	2,227,523	164,262	2,244,197	4,862,413
60000	LEGISLATIVE RETIREMENT SYSTEM	3,347,103	36,858	362,593	26,738	475,268	901,457
90901	BLADEN COUNTY	21,813,231	240,206	2,363,037	174,255	637,687	3,415,185
91041	TOWN OF SUNSET BEACH	4,903,225	53,994	531,169	39,169	683,705	1,308,037
91111	TOWN OF BILTMORE FOREST	2,610,286	28,744	282,773	20,852	744,273	1,076,642
91151	TOWN OF BLACK MOUNTAIN	6,959,743	76,640	753,952	55,598	734,835	1,621,025
98101	RUTHERFORD COUNTY	29,087,782	320,313	3,151,992	232,368	1,828,119	5,531,892
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	4,825,572	53,139	522,756	38,549	315,141	929,585
98111	TOWN OF FOREST CITY	10,718,711	118,034	1,161,163	85,627	606,802	1,971,626
98131	TOWN OF LAKE LURE	2,646,921	29,148	286,742	21,145	671,086	1,008,121
99401	WASHINGTON COUNTY	7,885,474	86,835	854,237	62,993	570,115	1,574,180
99521	TOWN OF BLOWING ROCK	6,592,952	72,601	714,217	52,668	1,470,787	2,310,273
99831	TOWN OF BLACK CREEK	438,001	4,823	47,449	3,499	151,897	207,668
Total for All Employers		\$ 26,647,426,243	\$ 293,440,315	\$ 2,886,727,438	\$ 212,873,326	\$ 2,508,895,715	\$ 6,901,936,794

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

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
130,383	35,502,220	10,036,211	45,668,814	(2,440,622)	(5,666,246)	(8,106,868)	
14,150	3,852,921	-	3,867,071	(264,871)	2,045,397	1,780,526	
16,781	4,569,466	769,798	5,356,045	(314,131)	(113,479)	(427,610)	
40,611	11,057,982	2,584,843	13,683,436	(760,188)	(1,945,290)	(2,705,478)	
59,409	16,176,671	3,859,732	20,095,812	(1,112,075)	(1,026,323)	(2,138,398)	
16,729	4,555,131	1,440,572	6,012,432	(313,146)	(166,247)	(479,393)	
176,695	48,112,695	16,427,053	64,716,443	(3,307,536)	(4,058,163)	(7,365,699)	
1,790	487,472	115,184	604,446	(33,511)	43,856	10,345	
14,364	3,911,224	401,217	4,326,805	(268,881)	152,201	(116,820)	
92,786	25,264,813	3,461,512	28,819,111	(1,736,844)	(2,914,439)	(4,651,283)	
3,291	896,172	-	899,463	(61,607)	498,846	437,239	
10,586	2,882,493	161,449	3,054,528	(198,158)	(218,676)	(416,834)	
146,821	39,978,363	18,112,549	58,237,733	(2,748,337)	(6,277,013)	(9,025,350)	
35,036	9,540,099	-	9,575,135	(655,841)	1,177,882	522,041	
73,947	20,135,268	5,313,352	25,522,567	(1,384,212)	(233,231)	(1,617,443)	
14,108	3,841,551	560,222	4,415,881	(264,088)	(64,401)	(328,489)	
67,501	18,380,054	4,466,552	22,914,107	(1,263,549)	(1,478,546)	(2,742,095)	
10,116	2,754,530	311,280	3,075,926	(189,362)	120,626	(68,736)	
26,624	7,249,584	1,584,000	8,860,208	(498,376)	(290,801)	(789,177)	
51,035	13,896,594	5,157,327	19,104,946	(955,328)	(1,730,867)	(2,686,195)	
68,290	18,594,871	4,219,459	22,892,620	(1,278,316)	(861,009)	(2,139,325)	
4,920	1,339,796	314,313	1,659,029	(92,105)	534,534	442,429	
16,278	4,432,350	1,136,644	5,585,272	(304,705)	(235,766)	(540,471)	
51,213	13,944,957	3,546,604	17,542,774	(958,655)	(1,164,907)	(2,123,625)	
64,274	17,501,275	4,913,171	22,478,720	(1,203,136)	(1,943,973)	(3,147,109)	
-	-	812,991	812,991	-	(235,274)	(235,274)	
5,360	1,459,590	611,283	2,076,233	(100,340)	31,410	(68,930)	
15,008	4,086,698	2,508,936	6,610,642	(280,943)	(863,570)	(1,144,513)	
16,590	4,517,445	186,561	4,720,596	(310,553)	585,642	275,089	
11,945	3,252,574	221,584	3,486,103	(223,601)	104,784	(118,817)	
21,482	5,849,476	996,286	6,867,244	(402,127)	(68,945)	(471,072)	
1,704	464,096	-	465,800	(31,904)	106,462	74,558	
35,191	9,582,162	1,807,061	11,424,414	(658,731)	(357,545)	(1,016,576)	
3,400	925,920	218,807	1,148,127	(63,654)	78,233	14,579	
7,131	1,941,808	882,298	2,831,237	(133,491)	(118,910)	(252,401)	
339,015	92,311,308	25,813,951	118,464,274	(6,345,994)	(11,213,656)	(17,559,650)	
38,566	10,501,355	6,647,083	17,187,004	(721,920)	(4,183,361)	(4,905,281)	
6,899	1,878,603	-	1,885,502	(129,146)	603,883	474,737	
15,510	4,223,220	2,488,081	6,726,811	(290,327)	(1,574,343)	(1,864,670)	
1,544,898	420,664,189	44,724,101	466,933,188	(28,918,809)	(13,117,737)	(42,036,546)	
6,319	1,720,684	194,003	1,921,006	(118,288)	347,880	229,592	
5,884	1,602,097	1,393,188	3,001,169	(110,137)	484,471	374,334	
131,992	35,940,352	2,458,432	38,530,776	(2,470,740)	4,117,464	1,646,724	
9,071	2,469,885	837,962	3,316,918	(169,794)	(162,984)	(332,778)	
-	-	3,818,687	3,818,687	-	(1,372,398)	(1,372,398)	
-	-	1,612,577	1,612,577	-	39,485	39,485	
16,154	4,398,493	2,369,374	6,784,021	(302,376)	(1,180,629)	(1,483,005)	
951	258,992	90,444	350,387	(17,805)	(150,871)	(168,676)	
9,979	2,717,258	2,397,615	5,124,852	(186,799)	(1,059,487)	(1,246,286)	
10,187	2,773,949	2,028,844	4,812,980	(190,697)	645,619	454,922	
50,081	13,636,710	3,844,961	17,531,752	(937,464)	875,682	(61,782)	
1,258	342,643	121,942	465,843	(23,554)	(72,705)	(96,259)	
135,723	36,956,228	11,237,442	48,329,939	(2,540,576)	(4,291,729)	(6,832,305)	
19,880	5,413,225	1,984,980	7,418,085	(372,136)	(138,910)	(511,046)	
76,741	20,895,934	5,977,267	26,949,942	(1,436,504)	(3,533,589)	(4,970,093)	
5,883	1,602,017	362,398	1,970,298	(110,132)	560,714	450,582	
21,113	5,748,951	147,312	5,917,376	(395,215)	480,941	65,726	
85,898	23,389,261	6,228,014	29,707,173	(1,807,908)	(3,503,754)	(5,111,662)	
10,249	2,790,682	598,943	3,399,854	(191,846)	(116,757)	(308,603)	
46,647	12,701,526	2,864,376	15,612,549	(873,175)	(945,061)	(1,818,236)	
86,953	23,676,613	-	23,763,566	(1,627,662)	5,880,439	4,252,777	
669,285	182,241,335	30,431,675	213,342,295	(12,528,289)	(2,042,968)	(14,571,257)	
827	225,169	229,690	455,686	(15,480)	164,558	149,078	
20,147	5,485,856	-	5,506,003	(377,127)	1,251,399	874,272	
3,279	892,980	293,450	1,189,709	(61,387)	162,774	101,387	
21,373	5,819,594	503,360	6,344,327	(400,071)	56,111	(343,960)	
4,804	1,308,141	172,257	1,485,202	(89,931)	232,666	142,735	
2,558	696,403	237,123	936,084	(47,875)	73,839	25,964	
6,819	1,856,803	-	1,863,622	(127,645)	176,052	48,407	
28,500	7,760,385	356,160	8,145,045	(533,492)	300,993	(232,499)	
4,728	1,287,424	521,839	1,813,991	(88,505)	(57,547)	(146,052)	
10,502	2,859,666	113,139	2,983,307	(196,588)	191,427	(5,162)	
2,593	706,177	284,322	993,092	(48,546)	63,021	14,475	
7,726	2,103,781	715,908	2,827,415	(144,624)	(245,594)	(390,218)	
6,460	1,758,946	-	1,765,406	(120,920)	589,273	468,353	
429	116,855	187,335	304,619	(8,034)	(48,045)	(56,079)	
\$ 26,109,117	\$ 7,109,318,272	\$ 2,508,895,802	\$ 9,644,323,191	\$ (488,734,294)	\$ (25)	\$ (488,734,319)	

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Disability Income Plan of North Carolina

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 196,082,474	0.10497%
10400	DEPARTMENT OF JUSTICE	549,003,176	0.29390%
10500	OFFICE OF STATE AUDITOR	126,631,219	0.06779%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	843,889,724	0.45177%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	3,592,178,837	1.92303%
10850	OFFICE OF ADMINISTRATIVE HEARINGS	28,856,983	0.01545%
10900	DEPARTMENT OF ADMINISTRATION	281,769,935	0.15084%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	100,821,768	0.05397%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	917,610,771	0.49123%
10940	OFFICE OF STATE CONTROLLER	124,617,968	0.06671%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	189,780,534	0.10160%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	40,876,285	0.02188%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	770,527,428	0.41249%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	92,237,545	0.04938%
11600	WILDLIFE RESOURCES COMMISSION	412,359,188	0.22075%
11900	STATE BOARD OF ELECTIONS	57,881,524	0.03099%
12100	OFFICE OF GOVERNOR	54,510,343	0.02918%
12150	OFFICE OF LIEUTENANT GOVERNOR	8,442,715	0.00452%
12160	GENERAL ASSEMBLY	330,371,156	0.17686%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	7,263,499,057	3.88842%
12510	DEPARTMENT OF COMMERCE	702,635,275	0.37615%
12600	DEPARTMENT OF INSURANCE	312,523,534	0.16731%
12700	DEPARTMENT OF LABOR	179,362,170	0.09602%
13500	DEPARTMENT OF REVENUE	711,805,830	0.38106%
13700	DEPARTMENT OF SECRETARY OF STATE	77,223,338	0.04134%
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	248,561,786	0.13306%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	33,217,787	0.01778%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	858,377,449	0.45952%
18600	STATE BOARD OF BARBER EXAMINERS	2,104,239	0.00113%
18640	NORTH CAROLINA BOARD OF OPTICIANS	324,387	0.00017%
18740	NC AUCTIONEERS LICENSING BOARD	909,907	0.00049%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	4,644,278	0.00249%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	144,023,788	0.07710%
19100	DEPARTMENT OF PUBLIC SAFETY	3,263,144,482	1.74683%
19120	DEPARTMENT OF ADULT CORRECTION	8,365,566,919	4.47840%
20100	APPALACHIAN STATE UNIVERSITY	2,109,493,078	1.12929%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	287,988,599	0.15417%
20300	EAST CAROLINA UNIVERSITY	4,311,897,081	2.30832%
20400	ELIZABETH CITY STATE UNIVERSITY	231,032,044	0.12368%
20600	FAYETTEVILLE STATE UNIVERSITY	515,478,660	0.27596%
20700	NORTH CAROLINA A&T UNIVERSITY	1,087,096,169	0.58196%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	734,992,328	0.39347%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	1,791,413,741	0.95901%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	583,837,691	0.31255%
21300	NC STATE UNIVERSITY	7,245,877,341	3.87899%
21520	UNC-CHAPEL HILL CB1260	14,228,714,009	7.61716%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	335,949,781	0.17985%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	26,638,623	0.01426%
21550	UNC HEALTH CARE SYSTEM	8,763,812,768	4.69160%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	43,087,008	0.02307%
21800	WESTERN CAROLINA UNIVERSITY	1,100,726,858	0.58926%
21900	WINSTON-SALEM STATE UNIVERSITY	461,715,989	0.24717%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	611,861,489	0.32755%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	436,744,525	0.23381%

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	2,908,587,851	1.55708%
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	1,707,979,091	0.91435%
30000	YANCEY COUNTY SCHOOLS	132,252,220	0.07080%
30100	ALAMANCE COUNTY SCHOOLS	1,383,173,216	0.74046%
30102	CLOVER GARDEN CHARTER SCHOOL	35,378,648	0.01894%
30103	RIVER MILL ACADEMY CHARTER	38,174,272	0.02044%
30104	THE HAWBRIDGE SCHOOL	30,571,724	0.01637%
30105	ALAMANCE COMMUNITY COLLEGE	128,834,202	0.06897%
30200	ALEXANDER COUNTY SCHOOLS	306,072,546	0.16385%
30300	ALLEGHANY COUNTY SCHOOLS	107,716,102	0.05766%
30400	ANSON COUNTY SCHOOLS	207,287,917	0.11097%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	117,499,515	0.06290%
30500	ASHE COUNTY SCHOOLS	195,597,800	0.10471%
30600	AVERY COUNTY SCHOOLS	156,465,928	0.08376%
30700	BEAUFORT COUNTY SCHOOLS	406,607,537	0.21767%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	84,542,843	0.04526%
30800	BERTIE COUNTY SCHOOLS	114,406,481	0.06125%
30900	BLADEN COUNTY SCHOOLS	275,664,639	0.14757%
30905	BLADEN COMMUNITY COLLEGE	48,947,133	0.02620%
31000	BRUNSWICK COUNTY SCHOOLS	815,969,393	0.43682%
31005	BRUNSWICK COMMUNITY COLLEGE	77,403,462	0.04144%
31100	BUNCOMBE COUNTY SCHOOLS	1,586,612,816	0.84937%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	10,508,698	0.00563%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	29,492,243	0.01579%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	243,280,607	0.13024%
31110	ASHEVILLE CITY SCHOOLS	366,750,579	0.19634%
31200	BURKE COUNTY SCHOOLS	683,582,078	0.36595%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	73,211,307	0.03919%
31300	CABARRUS COUNTY SCHOOLS	2,096,913,121	1.12256%
31301	CAROLINA INTERNATIONAL SCHOOL	37,376,274	0.02001%
31320	KANNAPOLIS CITY SCHOOLS	355,771,379	0.19046%
31400	CALDWELL COUNTY SCHOOLS	642,663,269	0.34404%
31405	CALDWELL COMMUNITY COLLEGE	153,718,489	0.08229%
31500	CAMDEN COUNTY SCHOOLS	123,322,488	0.06602%
31600	CARTERET COUNTY SCHOOLS	524,227,079	0.28064%
31605	CARTERET COMMUNITY COLLEGE	82,644,878	0.04424%
31700	CASWELL COUNTY SCHOOLS	144,086,305	0.07713%
31800	CATAWBA COUNTY SCHOOLS	923,143,771	0.49419%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	204,975,282	0.10973%
31810	HICKORY CITY SCHOOLS	216,736,458	0.11603%
31820	NEWTON-CONOVER CITY SCHOOLS	183,184,870	0.09807%
31900	CHATHAM COUNTY SCHOOLS	611,486,822	0.32735%
32000	CHEROKEE COUNTY SCHOOLS	229,589,573	0.12291%
32005	TRI-COUNTY COMMUNITY COLLEGE	59,469,696	0.03184%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	131,175,649	0.07022%
32200	CLAY COUNTY SCHOOLS	99,890,917	0.05348%
32300	CLEVELAND COUNTY SCHOOLS	908,042,501	0.48611%
32305	CLEVELAND COMMUNITY COLLEGE	112,116,885	0.06002%
32400	COLUMBUS COUNTY SCHOOLS	328,277,899	0.17574%
32405	SOUTHEASTERN COMMUNITY COLLEGE	80,461,125	0.04307%
32410	WHITEVILLE CITY SCHOOLS	147,848,981	0.07915%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	787,719,594	0.42170%
32505	CRAVEN COMMUNITY COLLEGE	124,571,008	0.06669%
32600	CUMBERLAND COUNTY SCHOOLS	2,860,813,363	1.53150%

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	500,118,703	0.26773%
32700	CURRITUCK COUNTY SCHOOLS	296,415,358	0.15868%
32800	DARE COUNTY SCHOOLS	390,084,582	0.20883%
32900	DAVIDSON COUNTY SCHOOLS	988,426,646	0.52914%
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	16,146,411	0.00864%
32904	DISCOVERY CHARTER	17,468,549	0.00935%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	140,423,815	0.07517%
32910	LEXINGTON CITY SCHOOLS	193,120,973	0.10338%
32915	ALAMANCE COMMUNITY SCHOOL	23,286,981	0.01247%
32920	THOMASVILLE CITY SCHOOLS	155,458,736	0.08322%
33000	DAVIE COUNTY SCHOOLS	374,008,560	0.20022%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	6,001,745	0.00321%
33027	CORNERSTONE ACADEMY	62,145,177	0.03327%
33100	DUPLIN COUNTY SCHOOLS	539,710,729	0.28893%
33105	JAMES SPRUNT TECHNICAL COLLEGE	70,532,425	0.03776%
33200	DURHAM PUBLIC SCHOOLS	2,613,383,538	1.39904%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	48,049,436	0.02572%
33203	HEALTHY START ACADEMY	46,830,454	0.02507%
33204	VOYAGER ACADEMY	81,376,579	0.04356%
33205	DURHAM TECHNICAL INSTITUTE	212,570,122	0.11380%
33206	BEAR GRASS CHARTER SCHOOL	19,959,018	0.01068%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	95,480,715	0.05111%
33300	EDGECOMBE COUNTY SCHOOLS	369,054,500	0.19757%
33305	EDGECOMBE TECHNICAL COLLEGE	75,140,410	0.04023%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	3,478,830,058	1.86235%
33402	ARTS BASED ELEMENTARY CHARTER	33,675,478	0.01803%
33405	FORSYTH TECHNICAL INSTITUTE	304,963,912	0.16326%
33500	FRANKLIN COUNTY SCHOOLS	506,548,705	0.27117%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	21,223,604	0.01136%
33600	GASTON COUNTY SCHOOLS	1,682,722,487	0.90082%
33605	GASTON COLLEGE	209,615,555	0.11222%
33700	GATES COUNTY SCHOOLS	123,838,075	0.06630%
33800	GRAHAM COUNTY SCHOOLS	97,900,242	0.05241%
33900	GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE	386,965,004	0.20716%
34000	GREENE COUNTY SCHOOLS	219,566,412	0.11754%
34100	GUILFORD COUNTY SCHOOLS	4,604,996,457	2.46523%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	344,884,226	0.18463%
34200	HALIFAX COUNTY SCHOOLS	134,507,263	0.07201%
34205	HALIFAX COMMUNITY COLLEGE	55,972,106	0.02996%
34220	ROANOKE RAPIDS CITY SCHOOLS	166,004,202	0.08887%
34230	WELDON CITY SCHOOLS	60,197,003	0.03223%
34300	HARNETT COUNTY SCHOOLS	1,083,589,029	0.58009%
34400	HAYWOOD COUNTY SCHOOLS	443,726,203	0.23754%
34405	HAYWOOD TECHNICAL COLLEGE	81,229,178	0.04349%
34500	HENDERSON COUNTY SCHOOLS	866,182,854	0.46370%
34501	MOUNTAIN COMMUNITY SCHOOL	12,355,080	0.00661%
34505	BLUE RIDGE COMMUNITY COLLEGE	127,156,724	0.06807%
34600	HERTFORD COUNTY SCHOOLS	155,048,194	0.08300%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	31,371,832	0.01679%
34700	HOKE COUNTY SCHOOLS	572,454,529	0.30646%
34800	HYDE COUNTY SCHOOLS	55,900,644	0.02993%
34900	IREDELL-STATESVILLE SCHOOLS	1,197,133,218	0.64087%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	34,156,299	0.01829%
34903	SUCCESS INSTITUTE	3,378,626	0.00181%

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
34905	MITCHELL COMMUNITY COLLEGE	104,796,775	0.05610%
34910	MOOREVILLE CITY SCHOOLS	357,185,488	0.19121%
35000	JACKSON COUNTY SCHOOLS	268,432,153	0.14370%
35005	SOUTHWESTERN COMMUNITY COLLEGE	94,701,755	0.05070%
35100	JOHNSTON COUNTY SCHOOLS	2,181,717,393	1.16796%
35105	JOHNSTON TECHNICAL COLLEGE	175,278,206	0.09383%
35106	NEUSE CHARTER SCHOOL	39,443,947	0.02112%
35200	JONES COUNTY SCHOOLS	82,185,681	0.04400%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	650,206,903	0.34808%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	242,943,539	0.13006%
35400	LENOIR COUNTY SCHOOLS	553,483,795	0.29630%
35401	CHILDRENS VILLAGE ACADEMY	5,565,258	0.00298%
35405	LENOIR COUNTY COMMUNITY COLLEGE	137,671,624	0.07370%
35500	LINCOLN COUNTY SCHOOLS	665,669,878	0.35636%
35600	MACON COUNTY SCHOOLS	302,426,494	0.16190%
35700	MADISON COUNTY SCHOOLS	160,587,494	0.08597%
35800	MARTIN COUNTY SCHOOLS	181,150,622	0.09698%
35805	MARTIN COMMUNITY COLLEGE	35,301,522	0.01890%
35900	MCDOWELL COUNTY SCHOOLS	362,401,539	0.19401%
35905	MCDOWELL TECHNICAL COLLEGE	54,510,188	0.02918%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	9,573,617,532	5.12512%
36003	COMMUNITY SCHOOL OF DAVIDSON	69,313,387	0.03711%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	60,998,340	0.03265%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	673,604,115	0.36061%
36006	LAKE NORMAN CHARTER SCHOOL	114,158,400	0.06111%
36007	SOCRATES ACADEMY	47,951,691	0.02567%
36008	PINE LAKE PREP CHARTER	105,697,814	0.05658%
36009	CHARLOTTE SECONDARY CHARTER	11,622,297	0.00622%
36100	MITCHELL COUNTY SCHOOLS	116,405,969	0.06232%
36105	MAYLAND TECHNICAL COLLEGE	51,930,420	0.02780%
36200	MONTGOMERY COUNTY SCHOOLS	217,484,092	0.11643%
36205	MONTGOMERY COMMUNITY COLLEGE	46,922,433	0.02512%
36300	MOORE COUNTY SCHOOLS	791,532,983	0.42374%
36301	ACADEMY OF MOORE COUNTY	19,757,108	0.01058%
36302	STARS CHARTER SCHOOL	35,517,107	0.01901%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	46,604,704	0.02495%
36305	SANDHILLS COMMUNITY COLLEGE	167,327,579	0.08958%
36400	NASH-ROCKY MOUNT SCHOOLS	806,468,783	0.43173%
36405	NASH COMMUNITY COLLEGE	116,865,506	0.06256%
36500	NEW HANOVER COUNTY SCHOOLS	1,933,646,496	1.03515%
36501	CAPE FEAR CENTER FOR INQUIRY	24,973,338	0.01337%
36502	WILMINGTON PREP ACADEMY	4,200,183	0.00225%
36505	CAPE FEAR COMMUNITY COLLEGE	349,693,254	0.18720%
36600	NORTHAMPTON COUNTY SCHOOLS	84,976,403	0.04549%
36700	ONslow COUNTY SCHOOLS	1,586,896,845	0.84953%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	4,268,315	0.00228%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	149,695,317	0.08014%
36800	ORANGE COUNTY SCHOOLS	571,967,711	0.30620%
36802	ORANGE CHARTER SCHOOL	43,618,508	0.02335%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	1,096,599,957	0.58705%
36900	PAMLICO COUNTY SCHOOLS	121,624,003	0.06511%
36901	ARAPAHOE CHARTER SCHOOL	37,594,948	0.02013%
36905	PAMLICO COMMUNITY COLLEGE	31,845,648	0.01705%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	314,859,430	0.16856%

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	36,930,361	0.01977%
37005	COLLEGE OF THE ALBEMARLE	97,694,926	0.05230%
37100	PENDER COUNTY SCHOOLS	627,368,908	0.33585%
37200	PERQUIMANS COUNTY SCHOOLS	116,744,072	0.06250%
37300	PERSON COUNTY SCHOOLS	303,213,572	0.16232%
37301	ROXBORO COMMUNITY SCHOOL	29,790,484	0.01595%
37305	PIEDMONT COMMUNITY COLLEGE	72,928,993	0.03904%
37400	PITT COUNTY SCHOOLS	1,569,050,674	0.83997%
37405	PITT COMMUNITY COLLEGE	279,178,731	0.14945%
37500	POLK COUNTY SCHOOLS	161,248,910	0.08632%
37600	RANDOLPH COUNTY SCHOOLS	926,556,745	0.49602%
37601	UWHARRIE CHARTER ACADEMY	96,118,048	0.05146%
37605	RANDOLPH COMMUNITY COLLEGE	109,061,142	0.05838%
37610	ASHEBORO CITY SCHOOLS	284,406,253	0.15225%
37700	RICHMOND COUNTY SCHOOLS	429,474,972	0.22991%
37705	RICHMOND TECHNICAL COLLEGE	119,024,942	0.06372%
37800	ROBESON COUNTY SCHOOLS	1,350,983,561	0.72323%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	10,849,770	0.00581%
37805	ROBESON COMMUNITY COLLEGE	100,943,723	0.05404%
37900	ROCKINGHAM COUNTY SCHOOLS	657,242,082	0.35185%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	25,799,316	0.01381%
37905	ROCKINGHAM COMMUNITY COLLEGE	70,705,944	0.03785%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	1,047,429,753	0.56073%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	232,732,119	0.12459%
38100	RUTHERFORD COUNTY SCHOOLS	546,274,351	0.29244%
38105	ISOTHERMAL COMMUNITY COLLEGE	95,268,085	0.05100%
38200	SAMPSON COUNTY SCHOOLS	469,151,885	0.25115%
38205	SAMPSON COMMUNITY COLLEGE	74,409,806	0.03983%
38210	CLINTON CITY SCHOOLS	183,892,352	0.09844%
38300	SCOTLAND COUNTY SCHOOLS	369,007,771	0.19754%
38400	STANLY COUNTY SCHOOLS	478,813,107	0.25633%
38402	GRAY STONE DAY SCHOOL	33,740,018	0.01806%
38405	STANLY COMMUNITY COLLEGE	115,575,258	0.06187%
38500	STOKES COUNTY SCHOOLS	356,010,371	0.19059%
38600	SURRY COUNTY SCHOOLS	453,595,374	0.24283%
38602	MILLENNIUM CHARTER ACADEMY	35,257,113	0.01887%
38605	SURRY COMMUNITY COLLEGE	116,431,467	0.06233%
38610	MOUNT AIRY CITY SCHOOLS	120,364,720	0.06444%
38620	ELKIN CITY SCHOOLS	84,222,014	0.04509%
38700	SWAIN COUNTY SCHOOLS	151,154,097	0.08092%
38701	MOUNTAIN DISCOVERY CHARTER	12,095,037	0.00647%
38800	TRANSYLVANIA COUNTY SCHOOLS	256,970,090	0.13757%
38801	BREVARD ACADEMY CHARTER SCHOOL	24,360,141	0.01304%
38900	TYRRELL COUNTY SCHOOLS	52,897,427	0.02832%
39000	UNION COUNTY SCHOOLS	2,483,268,308	1.32939%
39100	VANCE COUNTY SCHOOLS	293,269,277	0.15700%
39101	VANCE CHARTER SCHOOL	45,205,558	0.02420%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	107,967,014	0.05780%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	11,029,294,790	5.90440%
39201	ENDEAVOR CHARTER SCHOOL	48,975,608	0.02622%
39204	SOUTHERN WAKE ACADEMY	47,217,971	0.02528%
39205	WAKE TECHNICAL COLLEGE	952,621,124	0.50997%
39208	EAST WAKE FIRST ACADEMY	68,759,333	0.03681%
39300	WARREN COUNTY SCHOOLS	124,626,383	0.06672%

Disability Income Plan of North Carolina
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
39301	HALIWA-SAPONI TRIBAL CHARTER	10,572,990	0.00566%
39400	WASHINGTON COUNTY SCHOOLS	71,386,860	0.03822%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	89,039,133	0.04767%
39500	WATAUGA COUNTY SCHOOLS	363,338,423	0.19451%
39501	TWO RIVERS COMMUNITY SCHOOL	9,145,415	0.00490%
39600	WAYNE COUNTY SCHOOLS	954,363,325	0.51091%
39605	WAYNE COMMUNITY COLLEGE	139,515,050	0.07469%
39700	WILKES COUNTY SCHOOLS	537,553,362	0.28777%
39703	PINNACLE CLASSICAL ACADEMY	41,698,278	0.02232%
39705	WILKES COMMUNITY COLLEGE	142,911,349	0.07651%
39800	WILSON COUNTY SCHOOLS	600,585,420	0.32152%
39805	WILSON COMMUNITY COLLEGE	68,632,414	0.03674%
39900	YADKIN COUNTY SCHOOLS	326,698,092	0.17489%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	4,533,442,293	2.42692%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	5,303,034	0.00284%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	162,954,348	0.08724%
Total		\$ 186,798,031,973	100.00000%

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

**Disability Income Plan of North Carolina
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

		Deferred Outflows of Resources						
Employer Number	Employer	Net OPEB 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	\$ 27,918	\$ 24,466	\$ 36,464	\$ 2,034	\$ 2,178	\$ 65,142	
10400	DEPARTMENT OF JUSTICE	78,166	68,502	102,095	5,696	3,739	180,032	
10500	OFFICE OF STATE AUDITOR	18,029	15,800	23,549	1,314	2,331	42,994	
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	120,153	105,299	156,936	8,755	8,208	279,198	
10800	ADMINISTRATIVE OFFICE OF THE COURTS	511,449	448,220	668,022	37,268	70,859	1,224,369	
10850	OFFICE OF ADMINISTRATIVE HEARINGS	4,109	3,601	5,367	299	3,405	12,672	
10900	DEPARTMENT OF ADMINISTRATION	40,117	35,158	52,399	2,923	18,444	108,924	
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	14,354	12,579	18,748	1,046	-	32,373	
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	130,648	114,496	170,643	9,520	29,923	324,582	
10940	OFFICE OF STATE CONTROLLER	17,742	15,549	23,174	1,293	5,815	45,831	
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	27,022	23,681	35,294	1,969	2,013	62,957	
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	5,819	5,100	7,601	424	2,196	15,321	
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	109,706	96,143	143,291	7,994	38,074	285,502	
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	13,133	11,509	17,154	957	3,658	33,278	
11600	WILDLIFE RESOURCES COMMISSION	58,711	51,452	76,684	4,278	174	132,588	
11900	STATE BOARD OF ELECTIONS	8,242	7,223	10,765	601	1,544	20,133	
12100	OFFICE OF GOVERNOR	7,761	6,801	10,137	566	443	17,947	
12150	OFFICE OF LIEUTENANT GOVERNOR	1,202	1,054	1,570	88	376	3,088	
12160	GENERAL ASSEMBLY	47,038	41,223	61,438	3,428	8,624	114,713	
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,034,164	906,313	1,350,759	75,358	487,670	2,820,100	
12510	DEPARTMENT OF COMMERCE	100,041	87,673	130,667	7,290	76,414	302,044	
12600	DEPARTMENT OF INSURANCE	44,498	38,997	58,120	3,242	20,962	121,321	
12700	DEPARTMENT OF LABOR	25,537	22,380	33,355	1,861	14,437	72,033	
13500	DEPARTMENT OF REVENUE	101,347	88,817	132,373	7,385	28,780	257,355	
13700	DEPARTMENT OF SECRETARY OF STATE	10,995	9,636	14,361	801	6,268	31,066	
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	35,389	31,014	46,222	2,579	18,983	98,798	
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	4,729	4,144	6,176	345	10,236	20,901	
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	122,214	107,105	159,628	8,905	36,130	311,768	
18600	STATE BOARD OF BARBER EXAMINERS	301	263	393	22	258	936	
18640	NORTH CAROLINA BOARD OF OPTICIANS	45	40	59	3	19	121	
18740	NC AUCTIONEERS LICENSING BOARD	130	114	170	9	226	519	
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	662	580	865	48	-	1,493	
19005	COMMUNITY COLLEGE SYSTEM OFFICE	20,506	17,970	26,783	1,494	9,236	55,483	
19100	DEPARTMENT OF PUBLIC SAFETY	464,587	407,151	606,814	33,854	1,331,839	2,379,658	
19120	DEPARTMENT OF ADULT CORRECTION	1,191,075	1,043,825	1,555,707	86,791	-	2,686,323	
20100	APPALACHIAN STATE UNIVERSITY	300,346	263,215	392,293	21,886	16,828	694,222	
20200	NORTH CAROLINA SCHOOL OF THE ARTS	41,003	35,934	53,556	2,988	6,820	99,298	
20300	EAST CAROLINA UNIVERSITY	613,921	538,023	801,864	44,735	132,644	1,517,266	
20400	ELIZABETH CITY STATE UNIVERSITY	32,894	28,827	42,964	2,397	2,725	76,913	
20600	FAYETTEVILLE STATE UNIVERSITY	73,394	64,321	95,863	5,348	34,504	200,036	
20700	NORTH CAROLINA A&T UNIVERSITY	154,778	135,643	202,161	11,278	33,148	382,230	
20800	NORTH CAROLINA CENTRAL UNIVERSITY	104,647	91,710	136,684	7,625	51,144	287,163	
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	255,058	223,526	333,141	18,586	29,427	604,680	
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	83,126	72,849	108,574	6,057	9,730	197,210	
21300	NC STATE UNIVERSITY	1,031,656	904,115	1,347,484	75,175	134,573	2,461,347	
21520	UNC-CHAPEL HILL CB1260	2,025,860	1,775,408	2,646,049	147,621	-	4,569,078	
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	47,833	41,919	62,476	3,485	11,435	119,315	
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	3,793	3,324	4,954	276	6,030	14,584	
21550	UNC HEALTH CARE SYSTEM	1,247,778	1,093,518	1,629,768	90,923	-	2,814,209	
21570	UNIVERSITY OF NORTH CAROLINA PRESS	6,136	5,377	8,014	447	172	14,010	
21800	WESTERN CAROLINA UNIVERSITY	156,720	137,345	204,697	11,420	4,408	357,870	
21900	WINSTON-SALEM STATE UNIVERSITY	65,737	57,610	85,862	4,790	53,608	201,870	
22000	DEPARTMENT OF PUBLIC INSTRUCTION	87,115	76,345	113,784	6,348	33,942	230,419	
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	62,184	54,496	81,221	4,531	15,555	155,803	
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	414,121	362,924	540,898	30,176	48,065	982,063	
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	243,181	213,117	317,627	17,720	-	548,464	
30000	YANCEY COUNTY SCHOOLS	18,830	16,502	24,595	1,372	7,354	49,823	
30100	ALAMANCE COUNTY SCHOOLS	196,933	172,586	257,221	14,350	3,012	447,169	
30102	CLOVER GARDEN CHARTER SCHOOL	5,037	4,415	6,579	367	45	11,406	
30103	RIVER MILL ACADEMY CHARTER	5,436	4,764	7,100	396	219	12,479	
30104	THE HAWBRIDGE SCHOOL	4,354	3,816	5,687	317	558	10,378	
30105	ALAMANCE COMMUNITY COLLEGE	18,343	16,076	23,959	1,337	9,197	50,569	
30200	ALEXANDER COUNTY SCHOOLS	43,578	38,190	56,918	3,175	5,589	103,872	
30300	ALLEGHANY COUNTY SCHOOLS	15,335	13,439	20,030	1,117	2,047	36,633	
30400	ANSON COUNTY SCHOOLS	29,514	25,865	38,549	2,151	3,311	69,876	
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	16,729	14,661	21,850	1,219	5,952	43,682	
30500	ASHE COUNTY SCHOOLS	27,849	24,406	36,374	2,029	7,453	70,262	
30600	AVERY COUNTY SCHOOLS	22,277	19,523	29,097	1,623	4,493	54,736	
30601	GRANDFATHER ACADEMY	-	-	-	-	1,554	1,554	
30700	BEAUFORT COUNTY SCHOOLS	57,892	50,735	75,614	4,218	14,484	145,051	
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	12,037	10,549	15,722	877	1,099	28,247	
30800	BERTIE COUNTY SCHOOLS	16,290	14,276	21,277	1,187	12,944	49,684	
30900	BLADEN COUNTY SCHOOLS	39,248	34,396	51,263	2,860	14,358	102,877	
30905	BLADEN COMMUNITY COLLEGE	6,968	6,107	9,101	508	5,352	21,068	
31000	BRUNSWICK COUNTY SCHOOLS	116,177	101,814	151,743	8,466	8,739	270,762	
31005	BRUNSWICK COMMUNITY COLLEGE	11,021	9,659	14,395	803	2,464	27,321	
31100	BUNCOMBE COUNTY SCHOOLS	225,898	197,971	295,054	16,461	20,005	529,491	
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	1,497	1,312	1,956	109	895	4,272	

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
\$ 15,463	\$ 4,766	\$ 7,029	\$ 27,258	\$ 38,834	\$ (395)	\$ 38,439	
43,294	13,343	15,599	72,236	108,728	(397)	108,331	
9,986	3,078	4,900	17,964	25,079	(223)	24,856	
66,550	20,510	18,157	105,217	167,132	(1,152)	165,980	
283,282	87,306	30,082	400,670	711,425	11,981	723,406	
2,276	701	-	2,977	5,716	919	6,635	
22,220	6,848	6,151	35,219	55,803	7,873	63,676	
7,950	2,450	11,135	21,535	19,966	(2,787)	17,179	
72,363	22,302	100,537	195,202	181,731	(11,515)	170,216	
9,827	3,029	-	12,856	24,679	2,032	26,711	
14,967	4,613	9,054	28,634	37,587	(2,785)	34,802	
3,223	993	3,719	7,935	8,095	(1,852)	6,243	
60,764	18,727	1,570	81,061	152,601	15,043	167,644	
7,274	2,242	568	10,084	18,268	869	19,137	
32,519	10,022	21,306	63,847	81,666	(5,409)	76,257	
4,565	1,407	9,598	15,570	11,465	(1,153)	10,312	
4,299	1,325	2,973	8,597	10,795	(375)	10,420	
666	205	596	1,467	1,672	(168)	1,504	
26,053	8,029	3,218	37,300	65,429	3,133	68,562	
572,803	176,534	204,573	953,910	1,438,521	130,618	1,569,139	
55,411	17,077	16,804	89,292	139,157	31,339	170,496	
24,646	7,596	5,710	37,952	61,896	409	62,305	
14,145	4,359	-	18,504	35,523	4,396	39,919	
56,134	17,300	3,378	76,812	140,973	8,974	149,947	
6,090	1,877	460	8,427	15,294	1,966	17,260	
19,601	6,041	19,966	45,608	49,226	1,298	50,524	
2,619	807	3,368	6,794	6,578	3,342	9,920	
67,692	20,862	-	88,554	169,999	12,058	182,057	
166	51	84	301	418	81	499	
25	8	33	66	63	(13)	50	
72	22	-	94	181	67	248	
367	113	594	1,074	921	(233)	688	
11,358	3,500	-	14,858	28,523	2,510	31,033	
257,326	79,306	346,415	683,047	646,240	559,173	1,205,413	
659,713	203,319	1,088,295	1,951,327	1,656,784	(544,148)	1,112,636	
166,356	51,270	31,827	249,453	417,781	(7,153)	410,628	
22,711	6,999	871	30,581	57,035	1,501	58,536	
340,039	104,798	28,811	473,648	853,963	5,277	859,240	
18,219	5,615	116	23,950	45,755	964	46,719	
40,652	12,529	3,499	56,680	102,091	4,711	106,802	
85,729	26,421	5,512	117,662	215,296	8,793	224,089	
57,962	17,864	-	75,826	145,564	16,727	162,291	
141,272	43,539	24,936	209,747	354,786	3,240	358,026	
46,042	14,190	8,789	69,021	115,628	(669)	114,959	
571,414	176,106	103,254	850,774	1,435,032	(15,596)	1,419,436	
1,122,084	345,819	340,376	1,808,279	2,817,968	(114,318)	2,703,650	
26,494	8,165	20,588	55,247	66,536	802	67,338	
2,101	647	2,610	5,358	5,275	1,208	6,483	
691,120	212,999	464,336	1,368,455	1,735,657	(119,709)	1,615,948	
3,398	1,047	1,878	6,323	8,535	(410)	8,125	
86,804	26,752	17,722	131,278	217,997	(5,223)	212,774	
36,411	11,222	-	47,633	91,441	13,448	104,889	
48,251	14,871	1,911	65,033	121,177	12,467	133,644	
34,443	10,615	2,143	47,201	86,498	2,375	88,873	
229,373	70,691	73,410	373,474	576,042	(15,309)	560,733	
134,693	41,511	67,613	243,817	338,264	(19,003)	319,261	
10,430	3,214	-	13,644	26,192	2,170	28,362	
109,077	33,617	23,612	166,306	273,933	(4,851)	269,082	
2,790	860	2,630	6,280	7,007	(937)	6,070	
3,011	928	1,856	5,795	7,562	(633)	6,929	
2,411	743	3,495	6,649	6,056	(854)	5,202	
10,160	3,131	56	13,347	25,515	2,312	27,827	
24,137	7,439	1,701	33,277	60,616	990	61,606	
8,494	2,618	1,640	12,752	21,331	(333)	20,998	
16,347	5,038	2,000	23,385	41,053	436	41,489	
9,266	2,856	2,341	14,463	23,270	1,763	25,033	
15,425	4,754	612	20,791	38,737	1,371	40,108	
12,339	3,803	1,899	18,041	30,987	416	31,403	
-	-	444	444	-	211	211	
32,065	9,882	10,559	52,506	80,527	1,337	81,864	
6,667	2,055	2,084	10,806	16,744	(215)	16,529	
9,023	2,781	-	11,804	22,659	4,396	27,055	
21,739	6,700	2,378	30,817	54,594	2,692	57,286	
3,860	1,189	-	5,049	9,693	1,524	11,217	
64,348	19,832	7,077	91,257	161,602	(1,284)	160,318	
6,105	1,881	731	8,717	15,331	860	16,191	
125,121	38,561	6,771	170,453	314,224	84	314,308	
829	256	427	1,512	2,083	81	2,164	

**Disability Income Plan of North Carolina
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB 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	4,200	3,680	5,485	306	1,397	10,868
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	34,639	30,356	45,243	2,524	10,436	88,559
31110	ASHEVILLE CITY SCHOOLS	52,219	45,763	68,205	3,805	7,532	125,305
31200	BURKE COUNTY SCHOOLS	97,328	85,296	127,124	7,092	23,755	243,267
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	10,423	9,134	13,614	760	6,625	30,133
31300	CABARRUS COUNTY SCHOOLS	298,556	261,646	389,955	21,755	1,755	675,111
31301	CAROLINA INTERNATIONAL SCHOOL	5,322	4,664	6,951	388	1,343	13,346
31320	KANNAPOLIS CITY SCHOOLS	50,655	44,392	66,162	3,691	3,112	117,357
31400	CALDWELL COUNTY SCHOOLS	91,501	80,189	119,513	6,667	40,474	246,843
31405	CALDWELL COMMUNITY COLLEGE	21,886	19,180	28,586	1,595	7,010	56,371
31500	CAMDEN COUNTY SCHOOLS	17,559	15,388	22,934	1,279	3,547	43,148
31600	CARTERET COUNTY SCHOOLS	74,639	65,412	97,489	5,439	13,158	181,498
31605	CARTERET COMMUNITY COLLEGE	11,766	10,311	15,368	857	2,147	28,683
31700	CASWELL COUNTY SCHOOLS	20,513	17,977	26,793	1,495	10,063	56,328
31800	CATAWBA COUNTY SCHOOLS	131,435	115,186	171,672	9,577	23,839	320,274
31805	CATAWBA VALLEY COMMUNITY COLLEGE	29,184	25,576	38,118	2,127	4,872	70,693
31810	HICKORY CITY SCHOOLS	30,859	27,044	40,307	2,249	10,416	80,016
31820	NEWTON-CONOVER CITY SCHOOLS	26,083	22,858	34,068	1,901	5,785	64,612
31900	CHATHAM COUNTY SCHOOLS	87,062	76,299	113,715	6,344	2,820	199,178
32000	CHEROKEE COUNTY SCHOOLS	32,689	28,648	42,696	2,382	5,434	79,160
32005	TRI-COUNTY COMMUNITY COLLEGE	8,468	7,421	11,061	617	1,319	20,418
32100	EDENTON-CHOWAN COUNTY SCHOOLS	18,676	16,367	24,393	1,361	5,697	47,818
32200	CLAY COUNTY SCHOOLS	14,224	12,465	18,578	1,036	1,688	33,767
32300	CLEVELAND COUNTY SCHOOLS	129,286	113,303	168,865	9,421	31,981	323,570
32305	CLEVELAND COMMUNITY COLLEGE	15,963	13,989	20,850	1,163	3,026	39,028
32400	COLUMBUS COUNTY SCHOOLS	46,740	40,961	61,049	3,406	14,831	120,247
32405	SOUTHEASTERN COMMUNITY COLLEGE	11,455	10,039	14,962	835	5,416	31,252
32410	WHITEVILLE CITY SCHOOLS	21,051	18,448	27,495	1,534	3,242	50,719
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	112,155	98,290	146,490	8,173	13,507	266,460
32505	CRAVEN COMMUNITY COLLEGE	17,737	15,544	23,167	1,292	3,588	43,591
32600	CUMBERLAND COUNTY SCHOOLS	407,318	356,962	532,012	29,680	60,966	979,620
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	71,205	62,403	93,004	5,189	5,442	166,038
32700	CURRITUCK COUNTY SCHOOLS	42,203	36,985	55,122	3,075	-	95,182
32800	DARE COUNTY SCHOOLS	55,540	48,674	72,543	4,047	2,961	128,225
32900	DAVIDSON COUNTY SCHOOLS	140,730	123,332	183,813	10,255	24,295	341,695
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	2,298	2,014	3,001	167	3,526	8,708
32904	DISCOVERY CHARTER	2,487	2,179	3,248	181	-	5,608
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	19,992	17,521	26,113	1,457	6,174	51,265
32910	LEXINGTON CITY SCHOOLS	27,495	24,096	35,912	2,004	4,368	66,380
32915	ALAMANCE COMMUNITY SCHOOL	3,317	2,907	4,332	242	-	7,481
32920	THOMASVILLE CITY SCHOOLS	22,133	19,397	28,909	1,613	1,620	51,539
33000	DAVIE COUNTY SCHOOLS	53,251	46,667	69,552	3,880	11,233	131,332
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	854	748	1,115	62	1,601	3,526
33027	CORNERSTONE ACADEMY	8,848	7,755	11,557	645	-	19,957
33100	DUPLIN COUNTY SCHOOLS	76,844	67,344	100,369	5,599	13,743	187,055
33105	JAMES SPRUNT TECHNICAL COLLEGE	10,043	8,801	13,117	732	1,438	24,088
33200	DURHAM PUBLIC SCHOOLS	372,089	326,088	485,999	27,113	5,613	844,813
33202	CENTRAL PARK SCHOOL FOR CHILDREN	6,840	5,995	8,935	498	433	15,861
33203	HEALTHY START ACADEMY	6,668	5,843	8,709	486	-	15,038
33204	VOYAGER ACADEMY	11,585	10,153	15,132	844	333	26,462
33205	DURHAM TECHNICAL INSTITUTE	30,266	26,525	39,532	2,205	6,767	75,029
33206	BEAR GRASS CHARTER SCHOOL	2,840	2,489	3,710	207	789	7,195
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	13,593	11,913	17,755	991	-	30,659
33209	PIONEER SPRINGS COMMUNITY CHARTER	-	-	-	-	6,035	6,035
33300	EDGECOMBE COUNTY SCHOOLS	52,546	46,050	68,632	3,829	6,925	125,436
33305	EDGECOMBE TECHNICAL COLLEGE	10,700	9,377	13,975	780	8,827	32,959
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	495,311	434,077	646,943	36,092	23,922	1,141,034
33402	ARTS BASED ELEMENTARY CHARTER	4,795	4,202	6,263	349	-	10,814
33405	FORSYTH TECHNICAL INSTITUTE	43,421	38,053	56,713	3,164	9,813	107,743
33500	FRANKLIN COUNTY SCHOOLS	72,120	63,204	94,199	5,255	4,356	167,014
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	3,021	2,648	3,946	220	-	6,814
33600	GASTON COUNTY SCHOOLS	239,582	209,963	312,927	17,458	49,365	589,713
33605	GASTON COLLEGE	29,846	26,156	38,983	2,175	16,707	84,021
33700	GATES COUNTY SCHOOLS	17,633	15,453	23,031	1,285	927	40,696
33800	GRAHAM COUNTY SCHOOLS	13,939	12,216	18,206	1,016	3,410	34,848
33900	GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE	55,096	48,285	71,963	4,015	23,624	147,887
34000	GREENE COUNTY SCHOOLS	31,261	27,396	40,831	2,278	3,448	73,953
34100	GUILFORD COUNTY SCHOOLS	655,653	574,596	856,372	47,776	24,974	1,503,718
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	49,104	43,034	64,137	3,578	26,498	137,247
34200	HALIFAX COUNTY SCHOOLS	19,152	16,784	25,015	1,396	12,652	55,847
34205	HALIFAX COMMUNITY COLLEGE	7,988	6,983	10,408	581	6,384	24,356
34220	ROANOKE RAPIDS CITY SCHOOLS	23,636	20,714	30,872	1,722	6,986	60,294
34230	WELDON CITY SCHOOLS	8,572	7,512	11,196	625	6,412	25,745
34300	HARNETT COUNTY SCHOOLS	154,281	135,207	201,512	11,242	13,384	361,345
34400	HAYWOOD COUNTY SCHOOLS	63,176	55,366	82,517	4,604	3,441	145,928
34405	HAYWOOD TECHNICAL COLLEGE	11,567	10,137	15,108	843	3,114	29,202
34500	HENDERSON COUNTY SCHOOLS	123,326	108,079	161,080	8,987	5,954	284,100
34501	MOUNTAIN COMMUNITY SCHOOL	1,758	1,541	2,296	128	320	4,285

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
2,326	717	2,905	5,948	5,842	(599)	5,243	
19,186	5,913	3,153	28,252	48,182	1,923	50,105	
28,923	8,914	9,999	47,836	72,636	(2,470)	70,166	
53,908	16,614	5,730	76,252	135,383	4,400	139,783	
5,773	1,779	394	7,946	14,498	2,036	16,534	
165,364	50,964	74,566	290,894	415,291	(21,283)	394,008	
2,948	908	262	4,118	7,403	287	7,690	
28,057	8,647	5,889	42,593	70,461	(2,020)	68,441	
50,681	15,619	182	66,482	127,278	9,543	136,821	
12,122	3,736	304	16,162	30,443	1,786	32,229	
9,725	2,997	2,321	15,043	24,424	440	24,864	
41,341	12,741	11,783	65,865	103,823	810	104,633	
6,517	2,008	224	8,749	16,367	878	17,245	
11,362	3,502	362	15,226	28,534	1,838	30,372	
72,799	22,436	7,668	102,903	182,826	4,973	187,799	
16,164	4,982	1,641	22,787	40,595	979	41,574	
17,092	5,268	312	22,672	42,925	2,632	45,557	
14,447	4,452	496	19,395	36,281	1,250	37,531	
48,222	14,862	10,394	73,478	121,103	(2,432)	118,671	
18,106	5,580	1,111	24,797	45,471	456	45,927	
4,690	1,446	2,633	8,769	11,779	(79)	11,700	
10,344	3,188	1,306	14,838	25,978	939	26,917	
7,878	2,428	1,943	12,249	19,785	(561)	19,224	
71,609	22,069	4,622	98,300	179,836	7,287	187,123	
8,842	2,725	3,729	15,296	22,204	117	22,321	
25,888	7,979	1,760	35,627	65,015	4,144	69,159	
6,345	1,955	-	8,300	15,934	1,476	17,410	
11,660	3,593	3,147	18,400	29,282	478	29,760	
62,121	19,145	16,152	97,418	156,008	(2,240)	153,768	
9,624	3,028	1,248	14,100	24,672	493	25,165	
225,605	69,530	80,243	375,378	566,578	(2,855)	563,723	
39,439	12,155	11,842	63,436	99,047	(1,480)	97,567	
23,375	7,204	7,458	38,037	58,704	(2,170)	56,534	
30,763	9,481	10,146	50,390	77,257	(2,468)	74,789	
77,948	24,023	6,908	108,879	195,755	2,443	198,198	
1,273	392	2,785	4,450	3,196	70	3,266	
1,377	424	4,012	5,813	3,459	(1,104)	2,355	
11,073	3,413	654	15,140	27,809	2,015	29,824	
15,229	4,693	1,651	21,573	38,245	577	38,822	
1,837	566	5,761	8,164	4,613	(1,339)	3,274	
12,259	3,778	1,074	17,111	30,787	(293)	30,494	
29,494	9,090	2,209	40,793	74,071	839	74,910	
473	146	66	685	1,188	492	1,680	
4,901	1,510	4,848	11,259	12,308	(1,516)	10,792	
42,562	13,117	24	55,703	106,890	3,664	110,554	
5,562	1,714	1,579	8,855	13,969	48	14,017	
206,093	63,516	83,977	353,586	517,575	(19,384)	498,191	
3,789	1,168	5,798	10,755	9,515	(1,622)	7,893	
3,693	1,138	7,309	12,140	9,275	(2,057)	7,218	
6,417	1,978	4,963	13,358	16,115	(1,118)	14,997	
16,764	5,167	2,151	24,082	42,100	1,996	44,096	
1,573	485	633	2,691	3,951	22	3,973	
7,529	2,320	17,449	27,298	18,908	(4,985)	13,923	
-	-	1,074	1,074	-	648	648	
29,104	8,970	4,966	43,070	73,091	(585)	72,506	
5,926	1,826	315	8,067	14,883	2,156	17,039	
274,343	84,551	24,283	383,177	688,976	(7,751)	681,225	
2,656	819	2,541	6,016	6,670	(891)	5,779	
24,050	7,412	5,472	36,934	60,398	3,306	63,704	
39,946	12,311	3,249	55,506	100,319	(12)	100,307	
1,673	516	1,804	3,993	4,203	(456)	3,747	
132,700	40,897	60,515	234,112	333,258	(3,982)	329,276	
16,531	5,095	-	21,626	41,516	5,269	46,785	
9,767	3,010	972	13,749	24,528	103	24,631	
7,721	2,379	2,059	12,159	19,389	155	19,544	
30,517	9,405	-	39,922	76,639	6,555	83,194	
17,315	5,336	2,528	25,179	43,484	(447)	43,037	
363,153	111,921	42,494	517,568	912,012	(7,519)	904,493	
27,198	8,382	-	35,580	68,304	9,400	77,704	
10,608	3,269	2,815	16,692	26,640	2,252	28,892	
4,413	1,360	1,395	7,168	11,084	1,927	13,011	
13,091	4,035	582	17,708	32,877	1,031	33,908	
4,748	1,463	452	6,663	11,923	1,384	13,307	
85,453	26,336	8,824	120,613	214,604	(409)	214,195	
34,992	10,784	4,386	50,162	87,878	108	87,986	
6,407	1,974	755	9,136	16,089	510	16,599	
68,308	21,052	17,963	107,323	171,546	(5,729)	165,817	
974	300	829	2,103	2,445	(303)	2,142	

**Disability Income Plan of North Carolina
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

		Deferred Outflows of Resources					
Employer Number	Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings On Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions And Proportional Share of Contributions	Total Deferred Outflows of Resources
34505	BLUE RIDGE COMMUNITY COLLEGE	18,104	15,866	23,646	1,319	2,552	43,383
34600	HERTFORD COUNTY SCHOOLS	22,075	19,346	28,833	1,609	13,581	63,369
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	4,465	3,913	5,833	325	3,869	13,940
34700	HOKO COUNTY SCHOOLS	81,506	71,430	106,458	5,939	425	184,252
34800	HYDE COUNTY SCHOOLS	7,960	6,976	10,397	580	3,896	21,849
34900	IREDELL-STATESVILLE SCHOOLS	170,446	149,374	222,625	12,420	7,672	392,091
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	4,864	4,263	6,354	354	145	11,116
34903	SUCCESS INSTITUTE	481	422	629	35	389	1,475
34905	MITCHELL COMMUNITY COLLEGE	14,920	13,076	19,488	1,087	4,405	38,056
34910	MOORESVILLE CITY SCHOOLS	50,854	44,567	66,423	3,706	2,507	117,203
35000	JACKSON COUNTY SCHOOLS	38,218	33,494	49,919	2,785	406	86,604
35005	SOUTHWESTERN COMMUNITY COLLEGE	13,484	11,817	17,612	983	5,822	36,234
35100	JOHNSTON COUNTY SCHOOLS	310,631	272,228	405,726	22,635	10,161	710,750
35105	JOHNSTON TECHNICAL COLLEGE	24,955	21,870	32,595	1,818	3,543	59,826
35106	NEUSE CHARTER SCHOOL	5,617	4,923	7,337	409	732	13,401
35200	JONES COUNTY SCHOOLS	11,702	10,256	15,285	853	4,803	31,197
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	92,575	81,130	120,916	6,746	14,584	223,376
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	34,591	30,314	45,180	2,521	4,444	82,459
35400	LENOIR COUNTY SCHOOLS	78,804	69,062	102,929	5,742	1,581	179,314
35401	CHILDRENS VILLAGE ACADEMY	793	695	1,035	58	467	2,255
35405	LENOIR COUNTY COMMUNITY COLLEGE	19,601	17,178	25,602	1,428	6,421	50,629
35500	LINCOLN COUNTY SCHOOLS	94,778	83,060	123,792	6,906	8,059	221,817
35600	MACON COUNTY SCHOOLS	43,059	37,736	56,241	3,139	4,735	101,850
35700	MADISON COUNTY SCHOOLS	22,865	20,038	29,864	1,666	3,152	54,720
35800	MARTIN COUNTY SCHOOLS	25,793	22,604	33,689	1,879	12,272	70,444
35805	MARTIN COMMUNITY COLLEGE	5,027	4,405	6,565	366	3,318	14,654
35900	MCDOWELL COUNTY SCHOOLS	51,599	45,220	67,395	3,760	12,983	129,358
35905	MCDOWELL TECHNICAL COLLEGE	7,761	6,801	10,137	566	4,871	22,375
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	1,363,077	1,194,563	1,780,364	99,325	39,721	3,113,973
36001	COMMUNITY CHARTER SCHOOL	-	-	-	-	339	339
36003	COMMUNITY SCHOOL OF DAVIDSON	9,870	8,650	12,891	719	2,269	24,529
36004	CORVIAN COMMUNITY CHARTER SCHOOL	8,684	7,610	11,342	633	-	19,585
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	95,908	84,051	125,269	6,989	38,837	255,146
36006	LAKE NORMAN CHARTER SCHOOL	16,253	14,244	21,228	1,184	80	36,736
36007	SOCRATES ACADEMY	6,827	5,983	8,917	497	-	15,397
36008	PINE LAKE PREP CHARTER	15,048	13,188	19,655	1,097	40	33,980
36009	CHARLOTTE SECONDARY CHARTER	1,654	1,450	2,161	121	2,562	6,294
36100	MITCHELL COUNTY SCHOOLS	16,575	14,526	21,649	1,208	4,683	42,066
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	14,908	14,908
36105	MAYLAND TECHNICAL COLLEGE	7,394	6,480	9,657	539	5,071	21,747
36200	MONTGOMERY COUNTY SCHOOLS	30,966	27,138	40,445	2,256	15,714	85,553
36205	MONTGOMERY COMMUNITY COLLEGE	6,681	5,855	8,726	487	345	15,413
36300	MOORE COUNTY SCHOOLS	112,698	98,765	147,199	8,212	8,427	262,603
36301	ACADEMY OF MOORE COUNTY	2,814	2,466	3,675	205	388	6,734
36302	STARS CHARTER SCHOOL	5,056	4,431	6,604	368	33	11,436
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	6,636	5,815	8,667	484	-	14,966
36305	SANDHILLS COMMUNITY COLLEGE	23,825	20,879	31,118	1,736	3,790	57,523
36310	FERNLEAF COMMUNITY CHARTER	-	-	-	-	467	467
36400	NASH-ROCKY MOUNT SCHOOLS	114,823	100,628	149,974	8,367	37,942	296,911
36405	NASH COMMUNITY COLLEGE	16,638	14,581	21,732	1,212	8,598	46,123
36500	NEW HANOVER COUNTY SCHOOLS	275,308	241,273	359,590	20,061	10,756	631,680
36501	CAPE FEAR CENTER FOR INQUIRY	3,556	3,116	4,644	259	93	8,112
36502	WILMINGTON PREP ACADEMY	598	524	782	44	767	2,117
36505	CAPE FEAR COMMUNITY COLLEGE	49,788	43,633	65,030	3,628	11,195	123,486
36600	NORTHAMPTON COUNTY SCHOOLS	12,099	10,603	15,802	882	12,379	39,666
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	15,565	15,565
36700	ONSLow COUNTY SCHOOLS	225,941	198,008	295,110	16,464	6,119	515,701
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	606	531	792	44	487	1,854
36705	COASTAL CAROLINA COMMUNITY COLLEGE	21,314	18,679	27,839	1,553	9,115	57,186
36800	ORANGE COUNTY SCHOOLS	81,437	71,369	106,368	5,934	12,393	196,064
36802	ORANGE CHARTER SCHOOL	6,210	5,442	8,111	453	-	14,006
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	156,132	136,830	203,929	11,377	2,237	354,373
36900	PAMLICO COUNTY SCHOOLS	17,317	15,176	22,618	1,262	2,656	41,712
36901	ARAPAHOE CHARTER SCHOOL	5,354	4,692	6,993	390	2,184	14,259
36905	PAMLICO COMMUNITY COLLEGE	4,535	3,974	5,923	330	1,840	12,067
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	44,830	39,288	58,554	3,267	12,079	113,188
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	5,258	4,608	6,868	383	-	11,859
37005	COLLEGE OF THE ALBEMARLE	13,910	12,190	18,168	1,014	1,313	32,685
37100	PENDER COUNTY SCHOOLS	89,323	78,280	116,668	6,509	602	202,059
37200	PERQUIMANS COUNTY SCHOOLS	16,623	14,568	21,711	1,211	4,287	41,777
37300	PERSON COUNTY SCHOOLS	43,171	37,834	56,387	3,146	8,188	105,555
37301	ROXBORO COMMUNITY SCHOOL	4,242	3,718	5,541	309	978	10,546
37305	PIEDMONT COMMUNITY COLLEGE	10,383	9,099	13,562	757	5,327	28,745
37400	PITT COUNTY SCHOOLS	223,398	195,780	291,789	16,279	6,268	510,116
37405	PITT COMMUNITY COLLEGE	39,748	34,834	51,916	2,896	17,430	107,076
37500	POLK COUNTY SCHOOLS	22,958	20,119	29,986	1,673	4,619	56,397
37600	RANDOLPH COUNTY SCHOOLS	131,921	115,612	172,307	9,613	24,311	321,843
37601	UWHARRIE CHARTER ACADEMY	13,686	11,994	17,876	997	-	30,867

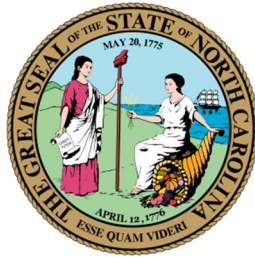
Deferred Inflows of Resources				OPEB Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense
10,027	3,090	5,817	18,934	25,182	(922)	24,260
12,227	3,768	-	15,995	30,706	3,978	34,684
2,473	762	108	3,343	6,211	995	7,206
45,145	13,913	24,224	83,282	113,375	(7,990)	105,385
4,409	1,359	119	5,887	11,073	836	11,909
94,407	29,095	11,124	134,626	237,090	(131)	236,959
2,694	830	2,099	5,623	6,766	(620)	6,146
267	82	403	752	670	82	752
8,264	2,547	-	10,811	20,754	1,366	22,120
28,167	8,681	3,710	40,558	70,738	(298)	70,440
21,168	6,524	7,411	35,103	53,162	(2,800)	50,362
7,469	2,302	-	9,771	18,756	1,715	20,471
172,052	53,025	42,347	267,424	432,087	(14,757)	417,330
13,822	4,260	1,959	20,041	34,712	767	35,479
3,111	959	950	5,020	7,813	(173)	7,640
6,482	1,998	121	8,601	16,278	1,417	17,695
51,276	15,803	18,016	85,095	128,772	(3,579)	125,193
19,159	5,905	6,184	31,248	48,116	(426)	47,690
43,648	13,452	13,122	70,222	109,616	(5,322)	104,294
439	135	889	1,463	1,102	43	1,145
10,857	3,346	945	15,148	27,265	1,718	28,983
52,495	16,179	6,767	75,441	131,835	(654)	131,181
23,849	7,350	8,073	39,272	59,895	(1,074)	58,821
12,664	3,903	695	17,262	31,805	396	32,201
14,286	4,403	-	18,689	35,878	3,907	39,785
2,784	858	520	4,162	6,992	1,042	8,034
28,580	8,808	117	37,505	71,774	3,307	75,081
4,299	1,325	359	5,983	10,795	1,499	12,294
754,981	232,680	262,919	1,250,580	1,896,038	(54,676)	1,841,362
-	-	-	-	-	339	339
5,467	1,685	2,118	9,270	13,729	175	13,904
4,810	1,482	7,232	13,524	12,079	(1,923)	10,156
53,121	16,372	-	69,493	133,408	10,227	143,635
9,002	2,774	8,254	20,300	22,608	(3,244)	19,364
3,781	1,165	4,883	9,829	9,497	(1,489)	8,008
8,335	2,569	7,393	18,297	20,932	(1,883)	19,049
916	282	817	2,015	2,301	483	2,784
9,180	2,829	329	12,338	23,055	1,058	24,113
-	-	3,948	3,948	-	918	918
4,095	1,262	-	5,357	10,285	1,476	11,761
17,151	5,286	-	22,437	43,073	3,649	46,722
3,700	1,140	1,122	5,962	9,293	(236)	9,057
62,421	19,238	3,905	85,564	156,763	1,102	157,865
1,559	480	2,471	4,510	3,914	(445)	3,469
2,800	863	4,891	8,554	7,033	(1,339)	5,694
3,675	1,133	9,237	14,045	9,230	(4,018)	5,212
13,196	4,067	1,050	18,313	33,140	871	34,011
-	-	-	-	-	465	465
63,598	19,601	2,829	86,028	159,719	10,470	170,189
9,216	2,840	-	12,056	23,144	2,856	26,000
152,488	46,996	43,679	243,163	382,954	(14,845)	368,109
1,970	607	1,820	4,397	4,946	(435)	4,511
331	102	230	663	832	95	927
27,576	8,499	2,583	38,658	69,255	2,395	71,650
6,701	2,065	-	8,766	16,829	3,461	20,290
-	-	689	689	-	3,081	3,081
125,144	38,569	32,218	195,931	314,284	(13,016)	301,268
336	104	945	1,385	843	(70)	773
11,805	3,638	3,715	19,158	29,648	1,758	31,406
45,106	13,901	7,359	66,366	113,279	(643)	112,636
3,440	1,060	6,032	10,532	8,638	(2,157)	6,481
86,478	26,652	16,920	130,050	217,179	(5,351)	211,828
9,591	2,956	4,530	17,077	24,087	(892)	23,195
2,965	914	838	4,717	7,447	51	7,498
2,512	774	82	3,368	6,308	532	6,840
24,831	7,653	1,502	33,986	62,359	1,322	63,681
2,912	898	5,550	9,360	7,314	(1,550)	5,764
7,704	2,374	1,361	11,439	19,348	341	19,689
49,474	15,248	23,516	88,238	124,248	(7,956)	116,292
9,207	2,838	2,015	14,060	23,122	593	23,715
23,911	7,369	6,301	37,581	60,050	(290)	59,760
2,350	724	150	3,224	5,901	274	6,175
5,751	1,772	-	7,523	14,443	1,814	16,257
123,736	38,135	57,092	218,963	310,747	(17,411)	293,336
22,015	6,785	266	29,066	55,289	5,300	60,589
12,716	3,919	566	17,201	31,934	1,131	33,065
73,069	22,519	5,935	101,523	183,503	3,686	187,189
7,581	2,336	18,145	28,062	19,038	(5,001)	14,037

**Disability Income Plan of North Carolina
Schedule of OPEB Amounts by Employer
As of and For the Year Ended June 30, 2023**

			Deferred Outflows of Resources				
Employer Number	Employer	Net OPEB 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
37605	RANDOLPH COMMUNITY COLLEGE	15,527	13,607	20,280	1,131	4,865	39,883
37610	ASHEBORO CITY SCHOOLS	40,492	35,486	52,889	2,951	4,880	96,206
37700	RICHMOND COUNTY SCHOOLS	61,147	53,587	79,866	4,456	11,612	149,521
37705	RICHMOND TECHNICAL COLLEGE	16,947	14,852	22,135	1,235	7,213	45,435
37800	ROBESON COUNTY SCHOOLS	192,350	168,570	251,236	14,016	58,473	492,295
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	1,545	1,354	2,018	113	68	3,553
37805	ROBESON COMMUNITY COLLEGE	14,372	12,596	18,772	1,047	2,819	35,234
37900	ROCKINGHAM COUNTY SCHOOLS	93,578	82,009	122,226	6,819	20,422	231,476
37901	BETHANY COMMUNITY MIDDLE SCHOOL	3,673	3,219	4,797	268	-	8,284
37905	ROCKINGHAM COMMUNITY COLLEGE	10,067	8,822	13,148	734	5,116	27,820
38000	ROWAN-SALISBURY SCHOOL SYSTEM	149,132	130,695	194,786	10,867	25,999	362,347
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	33,136	29,039	43,280	2,415	1,712	76,446
38100	RUTHERFORD COUNTY SCHOOLS	77,777	68,162	101,588	5,667	14,133	189,550
38105	ISOTHERMAL COMMUNITY COLLEGE	13,564	11,887	17,716	988	4,585	35,176
38200	SAMPSON COUNTY SCHOOLS	66,796	58,538	87,244	4,867	18,468	169,117
38205	SAMPSON COMMUNITY COLLEGE	10,593	9,284	13,836	772	2,054	25,946
38210	CLINTON CITY SCHOOLS	26,181	22,944	34,196	1,908	6,451	65,499
38300	SCOTLAND COUNTY SCHOOLS	52,538	46,043	68,621	3,828	11,014	129,506
38400	STANLY COUNTY SCHOOLS	68,174	59,745	89,044	4,968	13,624	167,381
38402	GRAY STONE DAY SCHOOL	4,803	4,209	6,274	350	404	11,237
38405	STANLY COMMUNITY COLLEGE	16,455	14,421	21,492	1,199	4,884	41,996
38500	STOKES COUNTY SCHOOLS	50,689	44,423	66,207	3,694	11,429	125,753
38600	SURRY COUNTY SCHOOLS	64,583	56,599	84,354	4,706	18,997	164,656
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	1,432	1,432
38602	MILLENNIUM CHARTER ACADEMY	5,019	4,398	6,555	366	1,126	12,445
38605	SURRY COMMUNITY COLLEGE	16,577	14,528	21,652	1,208	6,127	43,515
38610	MOUNT AIRY CITY SCHOOLS	17,138	15,020	22,385	1,249	94	38,748
38620	ELKIN CITY SCHOOLS	11,992	10,510	15,663	874	2,578	29,625
38700	SWAIN COUNTY SCHOOLS	21,521	18,861	28,110	1,568	1,455	49,994
38701	MOUNTAIN DISCOVERY CHARTER	1,721	1,508	2,248	125	314	4,195
38800	TRANSYLVANIA COUNTY SCHOOLS	36,588	32,065	47,769	2,666	2,897	85,417
38801	BREVARD ACADEMY CHARTER SCHOOL	3,468	3,039	4,530	253	1,731	9,553
38900	TYRRELL COUNTY SCHOOLS	7,532	6,601	9,838	549	582	17,570
39000	UNION COUNTY SCHOOLS	353,565	309,854	461,803	25,764	45,333	842,754
39100	VANCE COUNTY SCHOOLS	41,756	36,594	54,539	3,043	29,091	123,267
39101	VANCE CHARTER SCHOOL	6,436	5,641	8,407	469	358	14,875
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	15,372	13,472	20,079	1,120	12,088	46,759
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	1,570,334	1,376,198	2,051,070	114,427	5,716	3,547,411
39201	ENDEAVOR CHARTER SCHOOL	6,973	6,111	9,108	508	238	15,965
39204	SOUTHERN WAKE ACADEMY	6,723	5,892	8,782	490	2,225	17,389
39205	WAKE TECHNICAL COLLEGE	135,632	118,864	177,153	9,883	15,912	321,812
39208	EAST WAKE FIRST ACADEMY	9,790	8,580	12,787	713	472	22,552
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	7,671	7,671
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	1,657	1,657
39300	WARREN COUNTY SCHOOLS	17,745	15,551	23,177	1,293	11,568	51,589
39301	HALIWA-SAPONI TRIBAL CHARTER	1,505	1,319	1,966	110	821	4,216
39400	WASHINGTON COUNTY SCHOOLS	10,165	8,908	13,277	741	11,161	34,087
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	12,678	11,111	16,560	924	-	28,595
39500	WATAUGA COUNTY SCHOOLS	51,732	45,336	67,569	3,770	1,810	118,485
39501	TWO RIVERS COMMUNITY SCHOOL	1,303	1,142	1,702	95	290	3,229
39600	WAYNE COUNTY SCHOOLS	135,882	119,083	177,480	9,901	42,602	349,066
39605	WAYNE COMMUNITY COLLEGE	19,865	17,409	25,946	1,447	5,398	50,200
39700	WILKES COUNTY SCHOOLS	76,535	67,073	99,966	5,577	11,999	184,615
39703	PINNACLE CLASSICAL ACADEMY	5,936	5,202	7,754	433	-	13,389
39705	WILKES COMMUNITY COLLEGE	20,349	17,833	26,578	1,483	3,015	48,909
39800	WILSON COUNTY SCHOOLS	85,511	74,940	111,690	6,231	30,083	222,944
39805	WILSON COMMUNITY COLLEGE	9,771	8,563	12,763	712	3,520	25,558
39900	YADKIN COUNTY SCHOOLS	46,514	40,763	60,753	3,389	14,839	119,744
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	645,464	565,667	843,063	47,034	454,083	1,909,847
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	755	662	987	55	2,325	4,029
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	23,202	20,334	30,305	1,691	1,404	53,734
Total for All Employers		\$ 26,596,008	\$ 23,308,000	\$ 34,738,006	\$ 1,938,002	\$ 5,170,373	\$ 65,154,381

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

Deferred Inflows of Resources				OPEB Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer OPEB Expense	
8,600	2,650	-	11,250	21,598	1,390	22,988	
22,428	6,912	3,530	32,870	56,325	269	56,594	
33,868	10,438	4,359	48,665	85,055	693	85,748	
9,387	2,893	502	12,782	23,573	1,319	24,892	
106,539	32,835	30,036	169,410	267,559	1,087	268,646	
856	264	885	2,005	2,149	(226)	1,923	
7,961	2,453	809	11,223	19,992	1,024	21,016	
51,831	15,974	4,643	72,448	130,167	5,908	136,075	
2,034	627	3,209	5,870	5,109	(1,143)	3,966	
5,576	1,718	453	7,747	14,003	2,128	16,131	
82,601	25,457	6,837	114,895	207,442	6,329	213,771	
18,353	5,656	2,536	26,545	46,092	694	46,786	
43,079	13,277	10,199	66,555	108,188	(953)	107,235	
7,513	2,315	-	9,828	18,867	1,322	20,189	
36,997	11,402	5,807	54,206	92,913	3,533	96,446	
5,867	1,808	1,029	8,704	14,735	209	14,944	
14,501	4,469	2,904	21,874	36,418	545	36,963	
29,100	8,968	6,197	44,265	73,080	1,012	74,092	
37,760	11,637	6,426	55,823	94,829	1,128	95,957	
2,660	820	2,473	5,953	6,681	(1,344)	5,337	
9,114	2,809	535	12,458	22,889	685	23,574	
28,076	8,653	2,654	39,383	70,509	2,515	73,024	
35,771	11,024	6,797	53,592	89,835	3,313	93,148	
-	-	304	304	-	201	201	
2,780	857	585	4,222	6,981	(72)	6,909	
9,182	2,830	1,860	13,872	23,059	1,867	24,926	
9,493	2,926	5,005	17,424	23,840	(1,540)	22,300	
6,642	2,047	1,099	9,788	16,681	603	17,284	
11,920	3,674	3,058	18,652	29,936	(758)	29,178	
853	294	1,171	2,418	2,394	(296)	2,098	
20,265	6,246	5,208	31,719	50,894	(665)	50,229	
1,921	592	3,778	6,291	4,824	(554)	4,270	
4,172	1,286	644	6,102	10,477	214	10,691	
195,832	60,354	48,214	304,400	491,808	(5,128)	486,680	
23,128	7,128	79	30,335	58,082	7,619	65,701	
3,565	1,099	3,097	7,761	8,953	(846)	8,107	
8,515	2,624	-	11,139	21,383	4,105	25,488	
869,777	268,060	214,136	1,351,973	2,184,333	(77,703)	2,106,630	
3,862	1,190	4,997	10,049	9,700	(1,643)	8,057	
3,724	1,148	8,274	13,146	9,352	(2,095)	7,257	
75,124	23,153	32,872	131,149	188,663	(3,406)	185,257	
5,422	1,671	4,464	11,557	13,618	(1,448)	12,170	
-	-	1,785	1,785	-	1,588	1,588	
-	-	3,795	3,795	-	(166)	(166)	
9,829	3,029	1,488	14,346	24,683	2,272	26,955	
834	257	1,175	2,266	2,094	(12)	2,082	
5,630	1,735	-	7,365	14,139	2,957	17,096	
7,022	2,164	13,582	22,768	17,636	(4,283)	13,353	
28,653	8,831	16,996	54,480	71,959	(4,084)	67,875	
722	222	362	1,306	1,813	65	1,878	
75,262	23,195	436	98,893	189,011	7,804	196,815	
11,003	3,391	1,569	15,963	27,632	1,314	28,946	
42,391	13,065	-	55,456	106,461	3,967	110,428	
3,288	1,013	4,487	8,788	8,257	(1,850)	6,407	
11,271	3,474	733	15,478	28,305	780	29,085	
47,363	14,597	292	62,252	118,946	6,431	125,377	
5,412	1,668	35	7,115	13,592	1,397	14,989	
25,763	7,940	4,770	38,473	64,701	2,734	67,435	
357,510	110,182	108,947	576,639	897,839	119,611	1,017,450	
418	129	1,764	2,311	1,051	294	1,345	
12,851	3,961	4,468	21,280	32,274	(1,211)	31,063	
\$ 14,731,002	\$ 4,539,990	\$ 5,170,331	\$ 24,441,323	\$ 36,994,998	\$ (14)	\$ 36,994,984	



Notes to the Schedules

Note 1 - Summary of Significant Accounting and Reporting Policies

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

There are two schedules for each plan (a schedule of employer allocations as of and for the fiscal year ended June 30, 2023, and a schedule of OPEB amounts by employer as of and for the fiscal year ended June 30, 2023, collectively the "OPEB schedules") for use by the employers in the RHBF and DIPNC plan, respectively. The underlying financial information used to prepare the OPEB schedules is based on RHBF's and DIPNC's financial statements. The financial statements of these plans are prepared using the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan. The plans' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

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

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

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

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

Note 2 - Plan Descriptions

A. Retiree Health Benefit Fund

Plan Administration: The State of North Carolina administers the Retiree Health Benefit Fund (RHBF) as an other postemployment benefit (OPEB) plan. This plan is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, Local Education Agencies (LEAs), charter schools, and some select local governments also participate. RHBF has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2023, is 310.

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

Benefits Provided: Plan benefits received by retired employees and disabled employees from RHBF are other postemployment benefits. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees as described in Note 15 of the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2023. The plan options change when former employees become eligible for Medicare. The benefits provided include medical and pharmacy coverage for employees and their dependents. Non-Medicare eligible members have two self-funded options administered by the State Health Plan while Medicare members have three options, including one self-funded option and two fully-insured Medicare Advantage/Prescription Drug Plan options. Self-funded medical and pharmacy claims costs are shared between the covered member and the State Health Plan. If the self-funded plan is elected by a Medicare eligible member, the coverage is secondary to Medicare. Fully-insured claims include cost sharing from covered members with the remaining balance paid by the fully-insured carrier.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC)

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

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

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

Contributions: By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to the RHBF are irrevocable. Also, by law RHBF assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer RHBF, including costs to conduct required actuarial valuations of state-supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the North Carolina General Assembly in the Appropriations Bill. Additional contributions of \$180.5 and \$35 million were received by RHBF in the fiscal years ended 2022 and 2023 from the Public Employee Health Benefit Fund as passed by Session Law 2020-48 and codified into General Statute 135-48.5 and from the Unfunded Liability Solvency Reserve codified in General Statute 143C-4-10.

For the fiscal year ended June 30, 2023, the State and the other employers contributed the legislatively mandated 6.89% of covered payroll. This amount, combined with investment income, funds the benefits received during the year. RHBF is reported as an employee benefit trust fund.

B. Disability Income Plan of North Carolina

Plan Administration: The State of North Carolina administers the Disability Income Plan of North Carolina (DIPNC) as an other postemployment benefit (OPEB) plan. This plan is a cost-sharing, multiple-employer defined benefit plan, with short-term and long-term disability benefits provided to the eligible members of the Teachers' and State Employees' Retirement System (TSERS), which includes employees of the State, the University of North Carolina System, community colleges, certain participating component units, Local Education Agencies (LEAs), and the University Employees' Optional Retirement Program. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2023, is 295.

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

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

For employees who had five or more years of membership service as of July 31, 2007, during the first 36 months of the long-term disability period, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one-twelfth of the annual longevity payment and local supplements to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social

Security disability benefits, by an amount equal to the monthly primary Social Security retirement benefit to which the employee might be entitled should the employee be at least age 62, and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled. However, the benefits payable shall be no less than \$10 a month. After the first 36 months of the long-term disability, the long-term benefit is calculated in the same manner as described above except the monthly benefit is reduced by an amount equal to a monthly primary Social Security disability benefit to which the participant or beneficiary might be entitled had Social Security disability benefits been awarded. When an employee qualifies for an unreduced service retirement allowance from the TSERS, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS or the University Employees' Optional Retirement Program.

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

Contributions: Although the DIPNC operates on a calendar year, disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Act by the North Carolina General Assembly and coincide with the state fiscal year. For the fiscal year ended June 30, 2023, the State and the other employers made a statutory contribution of 0.10% of covered payroll. This was equal to the actuarially determined contribution.

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

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

Note 3 - Net OPEB Liability

The components of the net OPEB liability of the participating employers at June 30, 2023, calculated in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, are shown in the following table (dollars in thousands):

	<u>RHBF</u>	<u>DIPNC</u>
Total OPEB Liability	\$ 29,850,087	\$ 283,168
Plan Fiduciary Net Position	3,202,661	256,572
Net OPEB Liability	<u>\$ 26,647,426</u>	<u>\$ 26,596</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	10.73%	90.61%

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

Note 4 - Actuarial Methods and Assumptions

The total OPEB liability for RHBf and DIPNC was determined by an actuarial valuation performed as of December 31, 2022, using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liabilities were then rolled forward to June 30, 2023 utilizing update procedures incorporating the actuarial assumptions.

	RHBf	DIPNC
	(1)	(1)
Valuation Date	12/31/2022	12/31/2022
Inflation	2.5%	2.5%
Salary Increases	3.25% to 8.05%	3.25% - 8.05%
Investment Rate of Return (2)	6.5%	3.00%
Healthcare Cost Trend Rate - Medical (3)	6.5% grading down to 5% by 2029	N/A
Healthcare Cost Trend Rate - Prescription Drug (3)	10% grading down to 5% by 2033	N/A
Healthcare Cost Trend Rate - Prescription Drug Rebates (3)	7% grading down to 5% by 2033	N/A
Healthcare Cost Trend Rate - Medicare Advantage (3)	0% through 2025, 5% thereafter	N/A
Healthcare Cost Trend Rate - Administrative (3)	3%	N/A

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

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

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

N/A - Not Applicable

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

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

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

The actuarial methods and assumptions used for DIPNC include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Prior to July 1, 2019, employers received a reimbursement from DIPNC for employer costs, including the employer's share of the State Health Plan premiums, incurred during the second six months of the first year of a member's short-term disability coverage. With the elimination of the reimbursement to employers, State Health Plan premiums are no longer reimbursed by DIPNC for the benefits that were effective on or after July 1, 2019.

The actuarial assumptions used in the December 31, 2022 valuations were generally based on the results of an actuarial experience study prepared as of December 31, 2019, as amended for updates to certain assumptions (such as medical claims and medical trend rate assumptions) implemented based on annual reviews that have occurred since that experience study.

Discount Rate: The discount rate used to measure the total OPEB liability for the RHBF was 3.65%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. As a result, a municipal bond rate of 3.65% was used as the discount rate used to measure the total OPEB liability. This rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2023.

The discount rate used to measure the total OPEB liability for DIPNC was 3%. The projection of cash flow used to determine the discount rate assumed that contributions from plan members would be made at the current contribution rate and that contributions from employers would be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. In order to develop the blended discount rate of 3%, 3% was used during the period that the plan was projected to have a fiduciary net position, and a municipal bond rate of 3.65% was used during the period that the plan was projected to have no fiduciary net position. The 3.65% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2023.

Note 5 - Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2023, to be recognized in 2024, are as follows (dollars in thousands):

	<u>RHBF</u>	<u>DIPNC</u>
Service Cost	\$ 1,279,519	\$ 23,657
Interest on the Total OPEB Liability	965,755	9,641
Projected Earnings on Plan Investments	(190,668)	(8,067)
Administrative Expense	148	968
Other	2,400	3
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Difference Between Expected and Actual Experience	49,739	2,671
Difference Between Projected and Actual Earnings on Plan Investments	72,204	7,646
Changes in Assumptions	(2,667,831)	476
Collective OPEB Expense	<u>\$ (488,734)</u>	<u>\$ 36,995</u>

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

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 75, paragraph 86. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all employees that are provided OPEB through the OPEB plans (active employees and inactive employees). The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2023 (dollars in thousands):

RHBF: This period is five years for June 30, 2023 and 2022 and six years for June 30, 2021, 2020, 2019, and 2018. Differences between projected and actual investment earnings on plan assets are amortized over five years. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<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	5.00	\$ -	\$ 152,230	\$ 30,446	\$ 121,784
Differences Between Expected and Actual Experience	2022	5.00	85,539	-	21,385	64,154
Differences Between Expected and Actual Experience	2021	6.00	129,933	-	32,483	97,450
Differences Between Expected and Actual Experience	2020	6.00	15,079	-	5,026	10,053
Changes in Assumptions	2023	5.00	-	2,016,086	403,217	1,612,869
Changes in Assumptions	2021	6.00	1,292,946	-	323,237	969,709
Changes in Assumptions	2019	6.00	608,297	-	304,148	304,149
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2019-2023	5.00	<u>205,637</u>	<u>79,440</u>	<u>72,204</u>	<u>212,873</u>
Total			<u>\$ 2,337,431</u>	<u>\$ 2,247,756</u>	<u>\$ 1,192,146</u>	<u>\$ 3,393,041</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2019	6.00	\$ 52,219	\$ -	\$ 26,110	\$ 26,109
Differences Between Expected and Actual Experience	2018	6.00	13,491	-	13,491	-
Changes in Assumptions	2022	5.00	7,039,105	-	1,759,776	5,279,329
Changes in Assumptions	2020	6.00	2,744,984	-	914,995	1,829,989
Changes in Assumptions	2018	6.00	<u>1,023,662</u>	<u>-</u>	<u>1,023,662</u>	<u>-</u>
Total			<u>\$ 10,873,461</u>	<u>\$ -</u>	<u>\$ 3,738,034</u>	<u>\$ 7,135,427</u>

Notes to the Schedules

DIPNC: This period is three years for the year ended June 30, 2023, six years for the year ended June 30, 2022, nine years for the years ended, June 30, 2021, 2020, 2019, and seven years for the year ended June 30, 2018. Differences between projected and actual investment earnings on plan assets are amortized over five years. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	<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	2022	6.00	\$ 1,446	\$ -	\$ 289	\$ 1,157
Differences Between Expected and Actual Experience	2021	9.00	12,256	-	1,751	10,505
Differences Between Expected and Actual Experience	2020	9.00	3,424	-	571	2,853
Differences Between Expected and Actual Experience	2019	9.00	2,282	-	456	1,826
Differences Between Expected and Actual Experience	2018	7.00	13,937	-	6,970	6,967
Changes in Assumptions	2023	3.00	-	1,473	491	982
Changes in Assumptions	2018	7.00	1,912	-	956	956
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2019-2023	5.00	<u>31,464</u>	<u>10,920</u>	<u>7,646</u>	<u>34,738</u>
Total			<u>\$ 66,721</u>	<u>\$ 12,393</u>	<u>\$ 19,130</u>	<u>\$ 59,984</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2023	3.00	\$ -	\$ 22,097	\$ 7,366	\$ 14,731
Changes in Assumptions	2022	6.00	460	-	92	368
Changes in Assumptions	2021	9.00	2,283	-	326	1,957
Changes in Assumptions	2019	9.00	<u>2,768</u>	<u>-</u>	<u>553</u>	<u>2,215</u>
Total			<u>\$ 5,511</u>	<u>\$ 22,097</u>	<u>\$ 8,337</u>	<u>\$ 19,271</u>

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

<u>Year Ending June 30:</u>	<u>RHBF</u>	<u>DIPNC</u>
2024	\$ -	\$ 12,959
2025	1,513,236	8,031
2026	1,801,745	12,026
2027	876,956	4,280
2028	(449,551)	1,994
Thereafter	-	1,423
Total	\$ 3,742,386	\$ 40,713

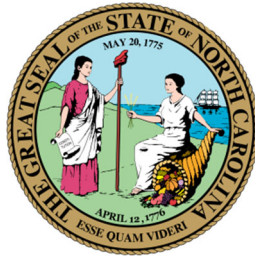
Note 7 - Additional Financial and Actuarial Information

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 75. Additional financial information for RHBF and DIPNC (including the disclosure of the net OPEB liability) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2023. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2023-annual-comprehensive-financial-report> or by contacting North Carolina Retirement Systems at:

3200 Atlantic Avenue
Raleigh, North Carolina 27604

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

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense included in the accompanying schedules of OPEB amounts by employer of the Retiree Health Benefit Fund and Disability Income Plan of North Carolina as of and for the year ended June 30, 2023, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated March 28, 2024.

Internal Control Over Financial Reporting

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

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


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

Compliance and Other Matters

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

Purpose of this Report

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



Jessica N. Holmes, J.D.
State Auditor

Raleigh, North Carolina

March 28, 2024

Ordering Information

Copies of this report may be obtained by contacting:

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

Telephone: 919-807-7500
Fax: 919-807-7647
Internet: www.auditor.nc.gov



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

Telephone: 1-800-730-8477

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

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

919-807-7666



This audit required 248 hours at an approximate cost of \$33,728, plus actuarial costs of \$5,750.