



NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

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JANET COWELL  
TREASURER

T. VANCE HOLLOMAN  
DEPUTY TREASURER

**Memorandum #2012-04**

**To:** Alexis Schauss, Director of School Business Services  
Department of Public Instruction

**From:** Sharon Edmundson, CPA, Director, Fiscal Management Section

**Subject:** Current Expense Appropriations for the 2009-10 Fiscal Year

**Date:** August 22, 2011

Attached is the Report on County Appropriations to Local Current Expense Funds schedule which compiles revenues reported in the audited financial statements of the individual local boards of education from the counties for the fiscal year ended June 30, 2010.

“Local current expense funds” means the most recent county current expense appropriations to public schools as reported by local boards of education in the audit report filed with the Secretary of the Local Government Commission pursuant to G.S. 115C-447.

If you need further assistance, please do not hesitate to contact Yusador S. Gaye at 919-807-2394.

**Report on County Appropriations to Local Current Expense Funds  
For the Fiscal Year Ended June 30, 2010**

<u>County</u>		<u>County Appropriations</u>
ALAMANCE COUNTY	(1)	34,120,907
ALEXANDER COUNTY	(2)	5,000,000
ALLEGHANY COUNTY	(3)	2,498,485
ANSON COUNTY	(3)	3,755,928
ASHE COUNTY	(1)	3,635,520
AVERY COUNTY	(1)	3,921,000
BEAUFORT COUNTY	(1)	11,843,001
BERTIE COUNTY	(1)	2,887,500
BLADEN COUNTY	(1)	5,532,245
BRUNSWICK COUNTY	(3)	30,794,694
BUNCOMBE COUNTY	(1)	53,139,154
BURKE COUNTY	(3)	14,154,127
CABARRUS COUNTY	(3)	52,952,993
CALDWELL COUNTY	(1)	14,388,013
CAMDEN COUNTY	(1)	1,650,000
CARTERET COUNTY	(1)	19,675,810
CASWELL COUNTY	(1)	2,515,237
CATAWBA COUNTY	(3)	34,418,136
CHATHAM COUNTY	(1)	23,327,284
CHEROKEE COUNTY	(3)	4,720,396
CHOWAN COUNTY	(3)	3,115,135
CLAY COUNTY	(3)	874,300
CLEVELAND COUNTY	(1)	10,408,213
COLUMBUS COUNTY	(1)	6,196,354
CRAVEN COUNTY	(1)	17,454,986
CUMBERLAND COUNTY	(3)	78,831,036
CURRITUCK COUNTY	(1)	8,855,554
DARE COUNTY	(3)	18,891,333
DAVIDSON COUNTY	(2)	28,065,282
DAVIE COUNTY	(2)	9,407,445
DUPLIN COUNTY	(1)	7,727,529
DURHAM COUNTY	(1)	100,807,663
EDGECOMBE COUNTY	(3)	6,802,316
FORSYTH COUNTY	(1)	111,251,811
FRANKLIN COUNTY	(1)	11,525,433
GASTON COUNTY	(3)	41,956,204
GATES COUNTY	(1)	2,517,079
GRAHAM COUNTY	(1)	570,000
GRANVILLE COUNTY	(1)	12,385,287
GREENE COUNTY	(1)	2,247,000
GUILFORD COUNTY	(1)	175,165,521
HALIFAX COUNTY	(2)	5,602,644
HARNETT COUNTY	(1)	19,605,957
HAYWOOD COUNTY	(3)	14,403,307
HENDERSON COUNTY	(1)	20,392,939
HERTFORD COUNTY	(1)	4,173,524
HOKE COUNTY	(3)	4,080,510

**Report on County Appropriations to Local Current Expense Funds  
For the Fiscal Year Ended June 30, 2010**

<u>County</u>		<u>County Appropriations</u>
HYDE COUNTY	(1)	1,470,295
IREDELL COUNTY	(3)	38,198,875
JACKSON COUNTY	(1)	6,761,482
JOHNSTON COUNTY	(3)	49,031,083
JONES COUNTY	(3)	1,217,430
LEE COUNTY	(1)	14,978,050
LENOIR COUNTY	(1)	9,800,000
LINCOLN COUNTY	(1)	17,044,729
MACON COUNTY	(3)	7,592,642
MADISON COUNTY	(3)	2,522,064
MARTIN COUNTY	(1)	5,526,401
MCDOWELL COUNTY	(2)	7,004,417
MECKLENBURG COUNTY	(3)	311,067,000
MITCHELL COUNTY	(3)	2,000,775
MONTGOMERY COUNTY	(3)	5,538,249
MOORE COUNTY	(1)	24,935,195
NASH COUNTY	(3)	22,758,210
NEW HANOVER COUNTY	(1)	61,908,440
NORTHAMPTON COUNTY	(3)	3,555,000
ONSLOW COUNTY	(1)	31,936,250
ORANGE COUNTY	(3)	59,496,208
PAMLICO COUNTY	(1)	2,800,946
PASQUOTANK COUNTY	(1)	9,508,956
PENDER COUNTY	(3)	13,209,696
PERQUIMANS COUNTY	(1)	2,061,540
PERSON COUNTY	(1)	8,861,567
PITT COUNTY	(1)	34,139,841
POLK COUNTY	(1)	4,451,349
RANDOLPH COUNTY	(2)	22,334,038
RICHMOND COUNTY	(1)	6,925,002
ROBESON COUNTY	(1)	12,331,464
ROCKINGHAM COUNTY	(1)	15,834,840
ROWAN COUNTY	(3)	32,786,150
RUTHERFORD COUNTY	(1)	12,146,854
SAMPSON COUNTY	(2)	9,402,853
SCOTLAND COUNTY	(1)	10,871,381
STANLY COUNTY	(1)	10,281,905
STOKES COUNTY	(1)	10,438,277
SURRY COUNTY	(2)	13,038,750
SWAIN COUNTY	(2)	500,000
TRANSYLVANIA COUNTY	(2)	8,758,739
TYRRELL COUNTY	(2)	537,320
UNION COUNTY	(3)	79,504,155
VANCE COUNTY	(3)	8,380,000
WAKE COUNTY	(1)	311,373,607
WARREN COUNTY	(2)	3,122,058
WASHINGTON COUNTY	(1)	1,886,161

**Report on County Appropriations to Local Current Expense Funds  
For the Fiscal Year Ended June 30, 2010**

<u>County</u>		<u>County Appropriations</u>
WATAUGA COUNTY	(3)	11,065,679
WAYNE COUNTY	(3)	19,247,994
WILKES COUNTY	(3)	11,740,593
WILSON COUNTY	(1)	16,743,425
YADKIN COUNTY	(1)	6,487,000
YANCEY COUNTY	(3)	3,140,000
		<u>\$ 2,446,499,727</u>

Notes:

1. The following Timber receipts were identified in the audited financial statements of the Board of Education and/or the County.

Cherokee County	\$202,046
Clay County	126,779
Jones County	68,028
Macon County	217,076
Madison County	118,117
Mitchell County	44,164
Montgomery County	89,252
Swain County	50,433
Yancey County	82,558

2. Supplemental taxes were not included in the amounts above; and, amounts for Resource officers and nurses were included in current expense.
3. Amounts reported for local current expense by the Counties and the LEAs in their respective audits occasionally were different. The State and Local Government Finance Division's staff used her discretion in determining the amounts to be stated in this report based on explanation from the respective Finance Officers of why there were differences.
4. The Halifax County Schools audit for year ended June 30, 2010 has not been received at the report date.

Key:

- (1) The local current expense as reported on the Audited Financial Statement of both the County and the LEA.
- (2) The local current expense as reported on the Audited Financial Statement of the County.
- (3) The local current expense as reported on the Audited Financial Statement of the LEA.