



STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

Memorandum #2024-04

TO: The Honorable Tim Moore, Speaker of the House  
The Honorable Phil Berger, President Pro Tempore of the Senate

FROM: Debbie Tomasko  
Secretary, Local Government Commission

SUBJECT: Report on County Spending on Public School Capital Outlay - June 30, 2023

DATE: May 1, 2024

The Report on County Spending on Public School Capital Outlay is submitted herewith as required by G.S. 115C-440.1. All the information in this report was provided by county and school finance officers, except for the additional information section at the bottom of each page. At the end of the report is a glossary of terms, which includes more detailed explanations of the data items contained herein.

Please note as of April 29, 2024, the following 23 counties did not provide data for this report:

Anson	Columbus	Hertford	Northampton	Transylvania
Ashe	Edgecombe	Hoke	Onslow	Vance
Bertie	Forsyth	Hyde	Pender	Warren
Caswell	Gates	Madison	Sampson	
Cherokee	Graham	Montgomery	Surry	

Important notice regarding calculations used in the development of this report: During development of the FY2022 Report on County Spending on Public School Capital Outlay, it was determined that the formulas used in prior year reports to calculate the average Sources of County Funding for School Capital Outlay and the average Uses of County Funding for School Capital Outlay were incorrect. The formulas were corrected and averages in this report and the FY2022 report are accurate; however, comparisons of the averages reported in prior years is strongly discouraged due to this error. Additionally, the report now indicates "NR" where data was not reported by a unit to clearly identify the data unavailable for calculations and reporting.

A copy of this and previous reports is available electronically and can be downloaded from the Department of State Treasurer's website ([NC Treasurer: State and Local Government Finance Division Memos](#)). If you have any additional questions regarding this report, please contact me at [Debbie.Tomasko@nctreasurer.com](mailto:Debbie.Tomasko@nctreasurer.com).

cc: The Honorable Mark Robinson, Lieutenant Governor  
Mr. Brian Matteson, Director of Fiscal Research  
Mr. James White, House Principal Clerk  
Ms. Sarah Holland, Senate Principal Clerk

Sources of County Funding for School Capital Outlay:		Alamance County	Alexander County	Alleghany County	Anson County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$3,596,285	\$1,024,221	\$441,303	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$7,548,305	\$2,048,443	\$441,534	NR
	Interest on restricted sales taxes	\$208,138	\$218,823	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$11,352,728</b>	<b>\$3,291,487</b>	<b>\$882,837</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$71,089	NR
	NC Education Lottery	\$1,471,056	\$0	\$0	NR
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	NR
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	NR
	Interest on debt proceeds	\$1,506,157	\$0	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	NR
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	NR
	Other sources: General Fund	\$9,104,149	\$0	\$0	NR
	Other sources: All other	\$99,889	\$0	\$0	NR
<b>Total Other Sources</b>		<b>\$12,181,251</b>	<b>\$0</b>	<b>\$71,089</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$23,533,979</b>	<b>\$3,291,487</b>	<b>\$953,926</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$3,596,285	\$0	\$0	NR
	Public school capital outlay- Article 40	\$0	\$705,353	\$327,241	NR
	Public school debt service (principal and interest) - Article 42	\$1,152,707	\$0	\$0	NR
	Public school capital outlay - Article 42	\$8,062,775	\$705,353	\$317,905	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$12,811,767</b>	<b>\$1,410,706</b>	<b>\$645,146</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$71,089	NR
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,459,068	\$0	\$0	NR
	Public school outlay - NC Education Lottery	\$11,988	\$0	\$0	NR
	Public school debt service (principal and interest) - other sources	\$9,185,287	\$0	\$0	NR
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	NR
	Public school capital projects funds	\$42,784,061	\$0	\$0	NR
	General Fund and all other funds	\$0	\$0	\$0	NR
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	NR
<b>Total Uses Funded by Other Sources</b>		<b>\$53,440,404</b>	<b>\$0</b>	<b>\$71,089</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$66,252,171</b>	<b>\$1,410,706</b>	<b>\$716,235</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$42,718,192)</b>	<b>\$1,880,781</b>	<b>\$237,691</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$9,054,257	\$6,146,060	\$964,152	NR
	Unexpended - other sources	\$87,697,598	\$0	\$17	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$54,033,663</b>	<b>\$8,026,841</b>	<b>\$1,201,860</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$7,595,218	\$8,026,841	\$1,201,843	NR
	Portion of total ending balance that is from other sources	\$46,438,445	\$0	\$17	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$22,847	\$4,497	\$1,379	\$2,996
	Adjusted unit tax rate	0.4392	0.5183	0.5011	0.7087
	Average adjusted unit tax rate for population group	0.5046	0.5045	0.5633	0.5633
	Assessed valuation per ADM	\$704,052	\$634,470	\$1,459,611	\$718,050
	Department of Public Instruction Lottery Allocation	\$1,602,411	\$315,404	\$96,718	\$210,129
	School bonds authorized and Unissued as of 6/30 of the following year	\$19,515,000	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Ashe County	Avery County	Beaufort County	Bertie County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	\$571,657	\$1,229,994	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$1,465,610	\$2,049,948	NR
	Interest on restricted sales taxes	NR	\$0	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$2,037,267</b>	<b>\$3,279,942</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	NR
	NC Education Lottery	NR	\$0	\$474,000	NR
	Proceeds from general obligation debt for public school less issuance costs	NR	\$0	\$0	NR
	Proceeds from non-general obligation debt for public school less issuance costs	NR	\$0	\$0	NR
	Interest on debt proceeds	NR	\$0	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	\$0	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	NR	\$0	\$0	NR
	NC Needs-Based Public School Capital Fund	NR	\$0	\$0	NR
	Other sources: General Fund	NR	\$0	\$0	NR
	Other sources: All other	NR	\$710,637	\$0	NR
<b>Total Other Sources</b>		<b>NR</b>	<b>\$710,637</b>	<b>\$474,000</b>	<b>NR</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$2,747,904</b>	<b>\$3,753,942</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	\$571,657	\$1,229,994	NR
	Public school capital outlay- Article 40	NR	\$0	\$0	NR
	Public school debt service (principal and interest) - Article 42	NR	\$807,084	\$121,379	NR
	Public school capital outlay - Article 42	NR	\$659,142	\$2,223,702	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>\$2,037,883</b>	<b>\$3,575,075</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	\$0	\$0	NR
	Public school capital outlay- Public School Building Capital Fund	NR	\$0	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	\$0	\$474,000	NR
	Public school outlay - NC Education Lottery	NR	\$0	\$0	NR
	Public school debt service (principal and interest) - other sources	NR	\$0	\$0	NR
	NC Needs-Based school construction or certain capital leases for school facilities	NR	\$0	\$0	NR
	Public school capital projects funds	NR	\$825,622	\$0	NR
	General Fund and all other funds	NR	\$0	\$0	NR
	Fair market value of assets donated to public schools by the county	NR	\$0	\$0	NR
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>\$825,622</b>	<b>\$474,000</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>\$2,863,505</b>	<b>\$4,049,075</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>(\$115,601)</b>	<b>(\$295,133)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$616	\$547,763	NR
	Unexpended - other sources	NR	\$114,985	\$0	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$0</b>	<b>\$252,630</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$0	\$252,630	NR
	Portion of total ending balance that is from other sources	NR	\$0	\$0	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,761	\$1,806	\$5,859	\$1,739
	Adjusted unit tax rate	0.4049	0.3979	0.5063	0.8954
	Average adjusted unit tax rate for population group	0.5045	0.5633	0.5045	0.5633
	Assessed valuation per ADM	\$1,556,880	\$3,272,302	\$1,074,022	\$821,942
	Department of Public Instruction Lottery Allocation	\$193,647	\$126,667	\$410,930	\$121,968
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Bladen County	Brunswick County	Buncombe County	Burke County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$752,020	\$3,283,403	\$6,134,887	\$7,904,323
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,504,041	\$7,179,206	\$15,655,561	\$3,961,476
	Interest on restricted sales taxes	\$0	\$619,958	\$0	\$670,867
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,256,061</b>	<b>\$11,082,567</b>	<b>\$21,790,448</b>	<b>\$12,536,666</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$118,122	\$0	\$1,825,316	\$0
	NC Education Lottery	\$0	\$1,060,863	\$0	\$1,300,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$51,684,431	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$1,586,536	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$21,391,869	\$0	\$28,311,666	\$0
	Other sources: General Fund	\$0	\$12,855,876	\$0	\$3,127,690
	Other sources: All other	\$383,753	\$0	\$1,087,029	\$137,871
<b>Total Other Sources</b>		<b>\$21,893,744</b>	<b>\$67,187,706</b>	<b>\$31,224,011</b>	<b>\$4,565,561</b>
<b>Total Sources</b>		<b>\$24,149,805</b>	<b>\$78,270,273</b>	<b>\$53,014,459</b>	<b>\$17,102,227</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$34,537	\$0	\$0	\$5,167,121
	Public school capital outlay- Article 40	\$0	\$0	\$6,134,887	\$0
	Public school debt service (principal and interest) - Article 42	\$67,043	\$1,734,062	\$0	\$0
	Public school capital outlay - Article 42	\$0	\$4,000,390	\$15,655,561	\$2,957,626
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$101,580</b>	<b>\$5,734,452</b>	<b>\$21,790,448</b>	<b>\$8,124,747</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$118,122	\$0	\$1,825,316	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$1,060,863	\$0	\$1,300,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$9,321,079	\$22,340,479	\$0
	NC Needs-Based school construction or certain capital leases for school facilities	\$25,798,912	\$0	\$14,720,639	\$0
	Public school capital projects funds	\$0	\$8,352,620	\$0	\$0
	General Fund and all other funds	\$655,563	\$0	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$26,572,597</b>	<b>\$18,734,562</b>	<b>\$38,886,434</b>	<b>\$1,300,000</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$26,674,177</b>	<b>\$24,469,014</b>	<b>\$60,676,882</b>	<b>\$9,424,747</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$2,524,372)</b>	<b>\$53,801,259</b>	<b>(\$7,662,423)</b>	<b>\$7,677,480</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$673,837	\$12,723,634	\$0	\$6,413,039
	Unexpended - other sources	\$5,769,258	\$12,176,580	\$41,374,724	\$23,452,391
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$3,918,723</b>	<b>\$78,701,473</b>	<b>\$33,712,301</b>	<b>\$37,542,910</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$2,828,318	\$18,071,749	\$0	\$10,824,958
	Portion of total ending balance that is from other sources	\$1,090,405	\$60,629,724	\$33,712,301	\$26,717,952
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$3,824	\$13,074	\$26,766	\$11,427
	Adjusted unit tax rate	0.7596	0.3646	0.4206	0.5181
	Average adjusted unit tax rate for population group	0.5045	0.5046	0.5046	0.4871
	Assessed valuation per ADM	\$898,564	\$2,506,381	\$1,853,304	\$684,721
	Department of Public Instruction Lottery Allocation	\$268,202	\$916,966	\$1,877,277	\$801,451
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$14,390,000	\$0	\$0

Sources of County Funding for School Capital Outlay:		Cabarrus County	Caldwell County	Camden County	Carteret County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$5,269,739	\$1,669,385	\$291,908	\$1,544,862
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$10,976,494	\$3,338,770	\$583,815	\$3,751,897
	Interest on restricted sales taxes	\$0	\$0	\$110,506	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$16,246,233</b>	<b>\$5,008,155</b>	<b>\$986,229</b>	<b>\$5,296,759</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$2,300,000	\$0	\$150,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$22,337,080
	Proceeds from non-general obligation debt for public school less issuance costs	\$23,340,743	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$10,842
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$8,442,070
	Other sources: General Fund	(\$3,490,796)	\$0	\$0	\$3,025,082
	Other sources: All other	\$1,545,275	\$700,547	\$1,569,997	\$4,351,349
<b>Total Other Sources</b>		<b>\$23,695,222</b>	<b>\$700,547</b>	<b>\$1,719,997</b>	<b>\$38,166,423</b>
<b>Total Sources</b>		<b>\$39,941,455</b>	<b>\$5,708,702</b>	<b>\$2,706,226</b>	<b>\$43,463,182</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$4,911,239	\$1,669,385	\$0	\$1,544,862
	Public school capital outlay- Article 40	\$358,500	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$10,139,993	\$396,586	\$0	\$3,751,897
	Public school capital outlay - Article 42	\$836,500	\$2,917,829	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$16,246,232</b>	<b>\$4,983,800</b>	<b>\$0</b>	<b>\$5,296,759</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$41,986	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$2,300,000	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	(\$17,351,232)	\$700,000	\$0	\$3,833,976
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$2,210,177	\$0	\$0
	Public school capital projects funds	\$41,104,870	\$0	\$0	\$3,542,455
	General Fund and all other funds	\$0	\$0	\$0	\$15,684,098
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$26,053,638</b>	<b>\$2,910,177</b>	<b>\$41,986</b>	<b>\$23,060,529</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$42,299,870</b>	<b>\$7,893,977</b>	<b>\$41,986</b>	<b>\$28,357,288</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$2,358,415)</b>	<b>(\$2,185,275)</b>	<b>\$2,664,240</b>	<b>\$15,105,894</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,222	(\$240,245)	\$3,238,555	\$0
	Unexpended - other sources	\$6,440,409	\$3,104,866	\$1,561,778	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$4,083,216</b>	<b>\$679,346</b>	<b>\$7,464,573</b>	<b>\$15,105,894</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,223	(\$215,890)	\$4,224,784	\$0
	Portion of total ending balance that is from other sources	\$4,081,993	\$895,236	\$3,239,789	\$15,105,894
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$40,223	\$10,797	\$1,926	\$7,911
	Adjusted unit tax rate	0.5785	0.5759	0.6377	0.2547
	Average adjusted unit tax rate for population group	0.5046	0.4871	0.5633	0.4871
	Assessed valuation per ADM	\$761,651	\$788,710	\$652,287	\$2,171,161
	Department of Public Instruction Lottery Allocation	\$2,723,545	\$757,265	\$135,083	\$554,851
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$33,000,000	\$22,000,000

Sources of County Funding for School Capital Outlay:		Caswell County	Catawba County	Chatham County	Cherokee County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	\$3,270,133	\$2,195,552	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$6,851,200	\$3,645,213	NR
	Interest on restricted sales taxes	NR	\$86,803	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$10,208,136</b>	<b>\$5,840,765</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	NR
	NC Education Lottery	NR	\$1,556,460	\$656,640	NR
	Proceeds from general obligation debt for public school less issuance costs	NR	\$0	\$0	NR
	Proceeds from non-general obligation debt for public school less issuance costs	NR	\$42,860,155	\$0	NR
	Interest on debt proceeds	NR	\$190,431	\$269	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	\$0	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	NR	\$1,170,000	\$0	NR
	NC Needs-Based Public School Capital Fund	NR	\$0	\$0	NR
	Other sources: General Fund	NR	\$8,786,911	\$1,815,481	NR
	Other sources: All other	NR	\$3,038,280	\$33,615	NR
<b>Total Other Sources</b>		<b>NR</b>	<b>\$57,602,237</b>	<b>\$2,506,005</b>	<b>NR</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$67,810,373</b>	<b>\$8,346,770</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	\$2,100,000	\$0	NR
	Public school capital outlay- Article 40	NR	\$1,170,133	\$2,195,552	NR
	Public school debt service (principal and interest) - Article 42	NR	\$0	\$2,788,051	NR
	Public school capital outlay - Article 42	NR	\$6,388,447	\$857,162	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>\$9,658,580</b>	<b>\$5,840,765</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	\$0	\$0	NR
	Public school capital outlay- Public School Building Capital Fund	NR	\$0	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	\$1,556,460	\$656,640	NR
	Public school outlay - NC Education Lottery	NR	\$0	\$0	NR
	Public school debt service (principal and interest) - other sources	NR	\$8,786,911	\$0	NR
	NC Needs-Based school construction or certain capital leases for school facilities	NR	\$0	\$0	NR
	Public school capital projects funds	NR	\$12,564,600	\$7,396,527	NR
	General Fund and all other funds	NR	\$0	\$0	NR
	Fair market value of assets donated to public schools by the county	NR	\$0	\$0	NR
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>\$22,907,971</b>	<b>\$8,053,167</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>\$32,566,551</b>	<b>\$13,893,932</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>\$35,243,822</b>	<b>(\$5,547,162)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$3,208,909	\$0	NR
	Unexpended - other sources	NR	\$9,063,950	\$8,002,886	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$47,516,681</b>	<b>\$2,455,724</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$3,758,465	\$0	NR
	Portion of total ending balance that is from other sources	NR	\$43,758,216	\$2,455,724	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,202	\$22,120	\$9,020	\$2,935
	Adjusted unit tax rate	0.6952	0.4009	0.5488	0.4937
	Average adjusted unit tax rate for population group	0.5633	0.5046	0.4871	0.5045
	Assessed valuation per ADM	\$800,794	\$916,389	\$1,592,974	\$1,371,931
	Department of Public Instruction Lottery Allocation	\$154,441	\$1,551,423	\$632,632	\$205,851
	School bonds authorized and Unissued as of 6/30 of the following year	\$23,450,000	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Chowan County	Clay County	Cleveland County	Columbus County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$425,924	\$0	\$1,964,226	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$850,518	\$0	\$3,063,759	NR
	Interest on restricted sales taxes	\$9,526	\$0	\$246,871	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,285,968</b>	<b>\$0</b>	<b>\$5,274,856</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$974,938	NR
	NC Education Lottery	\$127,918	\$57,956	\$0	NR
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	NR
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	NR
	Interest on debt proceeds	\$0	\$0	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	NR
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	NR
	Other sources: General Fund	\$0	\$0	\$0	NR
	Other sources: All other	\$0	\$0	\$0	NR
<b>Total Other Sources</b>		<b>\$127,918</b>	<b>\$57,956</b>	<b>\$974,938</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$1,413,886</b>	<b>\$57,956</b>	<b>\$6,249,794</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$0	NR
	Public school capital outlay- Article 40	\$436,330	\$75,000	\$0	NR
	Public school debt service (principal and interest) - Article 42	\$552,602	\$0	\$0	NR
	Public school capital outlay - Article 42	\$0	\$0	\$0	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$988,932</b>	<b>\$75,000</b>	<b>\$0</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	NR
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$974,938	NR
	Public school outlay - NC Education Lottery	\$255,911	\$0	\$18,274,613	NR
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	NR
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	NR
	Public school capital projects funds	\$0	\$0	\$0	NR
	General Fund and all other funds	\$0	\$0	\$1,400,000	NR
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	NR
<b>Total Uses Funded by Other Sources</b>		<b>\$255,911</b>	<b>\$0</b>	<b>\$20,649,551</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$1,244,843</b>	<b>\$75,000</b>	<b>\$20,649,551</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$169,043</b>	<b>(\$17,044)</b>	<b>(\$14,399,757)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,178,710	\$2,567,952	\$6,879,428	NR
	Unexpended - other sources	(\$820,970)	(\$989,515)	(\$3,581,154)	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$526,783</b>	<b>\$1,561,393</b>	<b>(\$11,101,483)</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,475,746	\$2,492,952	\$12,154,284	NR
	Portion of total ending balance that is from other sources	(\$948,963)	(\$931,559)	(\$23,255,767)	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,848	\$1,239	\$13,957	\$7,163
	Adjusted unit tax rate	0.6542	0.3450	0.5155	0.6395
	Average adjusted unit tax rate for population group	0.5633	0.5633	0.5046	0.4871
	Assessed valuation per ADM	\$1,032,252	\$1,701,837	\$782,794	\$599,714
	Department of Public Instruction Lottery Allocation	\$129,612	\$86,899	\$978,897	\$502,388
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Craven County	Cumberland County	Currituck County	Dare County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,160,674	\$5,810,090	\$935,501	\$1,273,425
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$4,251,064	\$11,620,181	\$2,963,850	\$5,232,574
	Interest on restricted sales taxes	\$37,706	\$298,617	\$34,358	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$6,449,444</b>	<b>\$17,728,888</b>	<b>\$3,933,709</b>	<b>\$6,505,999</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$931,320	\$3,256,990	\$681,693	\$358,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$66
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$2,527,776	\$1,920,619	\$0	\$3,015,406
	Other sources: All other	\$649	\$1,053,320	\$828,220	\$0
<b>Total Other Sources</b>		<b>\$3,459,745</b>	<b>\$6,230,929</b>	<b>\$1,509,913</b>	<b>\$3,373,472</b>
<b>Total Sources</b>		<b>\$9,909,189</b>	<b>\$23,959,817</b>	<b>\$5,443,622</b>	<b>\$9,879,471</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$2,160,674	\$420,072	\$0	\$1,273,425
	Public school capital outlay- Article 40	\$0	\$3,463,997	\$2,000,000	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$840,145	\$0	\$5,232,574
	Public school capital outlay - Article 42	\$0	\$6,927,998	\$4,395,435	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$2,160,674</b>	<b>\$11,652,212</b>	<b>\$6,395,435</b>	<b>\$6,505,999</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$707,730	\$3,256,990	\$0	\$358,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$627,630	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$1,050,493	\$0	\$729,428
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$0	\$2,236,044
	General Fund and all other funds	\$2,527,776	\$0	\$10,150,331	\$50,000
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$3,235,506</b>	<b>\$4,307,483</b>	<b>\$10,777,961</b>	<b>\$3,373,472</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$5,396,180</b>	<b>\$15,959,695</b>	<b>\$17,173,396</b>	<b>\$9,879,471</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$4,513,009</b>	<b>\$8,000,122</b>	<b>(\$11,729,774)</b>	<b>\$0</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$7,476,093	\$5,974,954	\$5,686,394	\$0
	Unexpended - other sources	\$156,908	\$10,288,814	\$23,539,329	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$12,146,010</b>	<b>\$24,263,890</b>	<b>\$17,495,949</b>	<b>\$0</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$11,764,863	\$12,051,630	\$3,224,668	\$0
	Portion of total ending balance that is from other sources	\$381,147	\$12,212,260	\$14,271,281	\$0
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$12,644	\$48,705	\$4,641	\$5,171
	Adjusted unit tax rate	0.4305	0.6064	0.3992	0.3168
	Average adjusted unit tax rate for population group	0.5046	0.5046	0.5045	0.5045
	Assessed valuation per ADM	\$825,032	\$509,210	\$1,810,250	\$3,332,926
	Department of Public Instruction Lottery Allocation	\$886,807	\$3,416,004	\$325,504	\$362,676
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Davidson County	Davie County	Duplin County	Durham County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$4,131,029	\$1,222,100	\$0	\$6,677,721
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,691,930	\$1,938,238	\$0	\$14,844,404
	Interest on restricted sales taxes	\$247,264	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$10,070,223</b>	<b>\$3,160,338</b>	<b>\$0</b>	<b>\$21,522,125</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$2,049,320	\$0	\$3,576,877	\$4,467,661
	NC Education Lottery	\$0	\$0	\$688,365	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$13,970,164
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$4,467,661
	Interest on debt proceeds	\$0	\$0	\$0	\$1,186,915
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$5,094,387	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$5,694,236	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$20,513,065	\$0	\$0	\$6,000,000
	Other sources: All other	\$0	\$0	\$264,591	\$0
<b>Total Other Sources</b>		<b>\$33,351,008</b>	<b>\$0</b>	<b>\$4,529,833</b>	<b>\$30,092,401</b>
<b>Total Sources</b>		<b>\$43,421,231</b>	<b>\$3,160,338</b>	<b>\$4,529,833</b>	<b>\$51,614,526</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$0	\$6,677,721
	Public school capital outlay- Article 40	\$4,131,029	\$2,980,054	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$0	\$0	\$14,844,404
	Public school capital outlay - Article 42	\$5,691,930	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$9,822,959</b>	<b>\$2,980,054</b>	<b>\$0</b>	<b>\$21,522,125</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$4,467,661
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$2,733,204	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,199,320	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$850,000	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$0
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$7,511,987	\$0	\$0	\$0
	General Fund and all other funds	\$25,201,526	\$0	\$0	\$6,000,000
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$34,762,833</b>	<b>\$0</b>	<b>\$2,733,204</b>	<b>\$10,467,661</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$44,585,792</b>	<b>\$2,980,054</b>	<b>\$2,733,204</b>	<b>\$31,989,786</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$1,164,561)</b>	<b>\$180,284</b>	<b>\$1,796,629</b>	<b>\$19,624,740</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	(\$266,602)	\$0	\$0
	Unexpended - other sources	\$10,558,022	\$1,276,947	\$0	\$76,728,972
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$9,393,461</b>	<b>\$1,190,629</b>	<b>\$1,796,629</b>	<b>\$96,353,712</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$247,264	(\$86,318)	\$0	\$0
	Portion of total ending balance that is from other sources	\$9,146,197	\$1,276,947	\$1,796,629	\$96,353,712
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$23,233	\$6,064	\$9,479	\$32,158
	Adjusted unit tax rate	0.4703	0.6335	0.6440	0.5535
	Average adjusted unit tax rate for population group	0.5046	0.5045	0.5045	0.5046
	Assessed valuation per ADM	\$776,764	\$910,210	\$518,770	\$1,532,551
	Department of Public Instruction Lottery Allocation	\$1,629,484	\$425,308	\$664,825	\$2,255,453
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$438,670,212

Sources of County Funding for School Capital Outlay:		Edgecombe County	Forsyth County	Franklin County	Gaston County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	NR	\$2,108,446	\$5,751,214
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	NR	\$2,907,284	\$9,346,401
	Interest on restricted sales taxes	NR	NR	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$5,015,730</b>	<b>\$15,097,615</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	NR	\$0	\$0
	NC Education Lottery	NR	NR	\$400,000	\$2,230,295
	Proceeds from general obligation debt for public school less issuance costs	NR	NR	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	NR	NR	\$0	\$0
	Interest on debt proceeds	NR	NR	\$0	\$52,079
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	NR	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	NR	NR	\$0	\$9,906,575
	NC Needs-Based Public School Capital Fund	NR	NR	\$0	\$0
	Other sources: General Fund	NR	NR	\$2,110,943	\$18,016,687
	Other sources: All other	NR	NR	\$0	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$2,510,943</b>	<b>\$30,205,636</b>
<b>Total Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$7,526,673</b>	<b>\$45,303,251</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	NR	\$2,108,446	\$5,710,230
	Public school capital outlay- Article 40	NR	NR	\$0	\$0
	Public school debt service (principal and interest) - Article 42	NR	NR	\$2,907,284	\$9,322,897
	Public school capital outlay - Article 42	NR	NR	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>NR</b>	<b>\$5,015,730</b>	<b>\$15,033,127</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	NR	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	NR	NR	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	NR	\$400,000	\$2,230,295
	Public school outlay - NC Education Lottery	NR	NR	\$0	\$0
	Public school debt service (principal and interest) - other sources	NR	NR	\$610,943	\$3,474,957
	NC Needs-Based school construction or certain capital leases for school facilities	NR	NR	\$0	\$0
	Public school capital projects funds	NR	NR	\$0	\$13,059,831
	General Fund and all other funds	NR	NR	\$1,500,000	\$0
	Fair market value of assets donated to public schools by the county	NR	NR	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$2,510,943</b>	<b>\$18,765,083</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>NR</b>	<b>\$7,526,673</b>	<b>\$33,798,210</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>NR</b>	<b>\$0</b>	<b>\$11,505,041</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	NR	\$0	\$2,874,580
	Unexpended - other sources	NR	NR	\$0	\$28,725,587
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>NR</b>	<b>\$0</b>	<b>\$43,105,208</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	NR	\$0	\$2,939,068
	Portion of total ending balance that is from other sources	NR	NR	\$0	\$40,166,140
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$5,344	\$53,111	\$8,041	\$30,431
	Adjusted unit tax rate	0.9184	0.5728	0.5614	0.5562
	Average adjusted unit tax rate for population group	0.5045	0.5046	0.4871	0.5046
	Assessed valuation per ADM	\$648,903	\$834,034	\$892,718	\$721,123
	Department of Public Instruction Lottery Allocation	\$374,810	\$3,725,026	\$563,969	\$2,134,327
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$8,395,000	\$0	\$190,000,000

Sources of County Funding for School Capital Outlay:		Gates County	Graham County	Granville County	Greene County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	NR	\$1,538,312	\$613,347
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	NR	\$1,640,555	\$456,791
	Interest on restricted sales taxes	NR	NR	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$3,178,867</b>	<b>\$1,070,138</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	NR	\$0	\$0
	NC Education Lottery	NR	NR	\$449,481	\$244,857
	Proceeds from general obligation debt for public school less issuance costs	NR	NR	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	NR	NR	\$0	\$0
	Interest on debt proceeds	NR	NR	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	NR	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	NR	NR	\$0	\$0
	NC Needs-Based Public School Capital Fund	NR	NR	\$0	\$0
	Other sources: General Fund	NR	NR	\$2,030,770	\$0
	Other sources: All other	NR	NR	\$0	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$2,480,251</b>	<b>\$244,857</b>
<b>Total Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$5,659,118</b>	<b>\$1,314,995</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	NR	\$1,538,312	\$0
	Public school capital outlay- Article 40	NR	NR	\$0	\$613,347
	Public school debt service (principal and interest) - Article 42	NR	NR	\$1,640,555	\$0
	Public school capital outlay - Article 42	NR	NR	\$0	\$552,602
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>NR</b>	<b>\$3,178,867</b>	<b>\$1,165,949</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	NR	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	NR	NR	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	NR	\$0	\$0
	Public school outlay - NC Education Lottery	NR	NR	\$449,482	\$63,309
	Public school debt service (principal and interest) - other sources	NR	NR	\$2,430,902	\$511,795
	NC Needs-Based school construction or certain capital leases for school facilities	NR	NR	\$0	\$0
	Public school capital projects funds	NR	NR	\$416,518	\$0
	General Fund and all other funds	NR	NR	\$1,581,289	\$0
Fair market value of assets donated to public schools by the county	NR	NR	\$0	\$0	
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>NR</b>	<b>\$4,878,191</b>	<b>\$575,104</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>NR</b>	<b>\$8,057,058</b>	<b>\$1,741,053</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>NR</b>	<b>(\$2,397,940)</b>	<b>(\$426,058)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	NR	\$16,781	\$0
	Unexpended - other sources	NR	NR	(\$1,580,872)	\$600,826
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>NR</b>	<b>(\$3,962,031)</b>	<b>\$174,768</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	NR	\$16,781	(\$95,811)
	Portion of total ending balance that is from other sources	NR	NR	(\$3,978,812)	\$270,579
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,487	\$1,145	\$6,783	\$2,754
	Adjusted unit tax rate	0.7414	0.4720	0.5670	0.6579
	Average adjusted unit tax rate for population group	0.5633	0.5633	0.4871	0.5633
	Assessed valuation per ADM	\$674,169	\$1,062,930	\$790,194	\$476,544
	Department of Public Instruction Lottery Allocation	\$104,293	\$80,306	\$475,737	\$193,156
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Guilford County	Halifax County	Harnett County	Haywood County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$9,389,176	\$1,106,606	\$3,092,250	\$1,670,564
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$20,658,356	\$206,341	\$6,184,499	\$3,176,799
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$30,047,532</b>	<b>\$1,312,947</b>	<b>\$9,276,749</b>	<b>\$4,847,363</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$4,808,083	\$200,000	\$0	\$360,483
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$9,069,240	\$0	\$1,507,369	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$789,612	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$1,758,947	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$9,050,342	\$0
	Other sources: General Fund	\$36,072,239	\$1,106,606	\$1,841,528	\$0
	Other sources: All other	\$8,000,000	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$57,949,562</b>	<b>\$3,855,165</b>	<b>\$12,399,239</b>	<b>\$360,483</b>
<b>Total Sources</b>		<b>\$87,997,094</b>	<b>\$5,168,112</b>	<b>\$21,675,988</b>	<b>\$5,207,846</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$9,389,176	\$0	\$3,092,250	\$1,471,756
	Public school capital outlay- Article 40	\$0	\$1,106,606	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$20,658,356	\$0	\$6,184,499	\$415,840
	Public school capital outlay - Article 42	\$0	\$206,341	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$30,047,532</b>	<b>\$1,312,947</b>	<b>\$9,276,749</b>	<b>\$1,887,596</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$175,483
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$172,657
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$4,750,000	\$200,000	\$0	\$0
	Public school outlay - NC Education Lottery	\$58,083	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$40,779,338	\$416,343	\$7,965,115	\$0
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$9,050,342	\$0
	Public school capital projects funds	\$64,337,027	\$0	\$13,127,631	\$1,553,725
	General Fund and all other funds	\$0	\$0	\$430,536	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$109,924,448</b>	<b>\$616,343</b>	<b>\$30,573,624</b>	<b>\$1,901,865</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$139,971,980</b>	<b>\$1,929,290</b>	<b>\$39,850,373</b>	<b>\$3,789,461</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$51,974,886)</b>	<b>\$3,238,822</b>	<b>(\$18,174,385)</b>	<b>\$1,418,385</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$1,593,792	\$0	\$5,461,945
	Unexpended - other sources	\$130,988,060	\$7,101,998	\$37,327,175	\$293,710
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$79,013,174</b>	<b>\$11,934,612</b>	<b>\$19,152,790</b>	<b>\$7,174,040</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,593,792	\$0	\$8,421,712
	Portion of total ending balance that is from other sources	\$79,013,174	\$10,340,820	\$19,152,790	(\$1,247,672)
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$69,428	\$5,415	\$20,341	\$6,717
	Adjusted unit tax rate	0.7196	0.6426	0.5872	0.4246
	Average adjusted unit tax rate for population group	0.5046	0.5045	0.5046	0.4871
	Assessed valuation per ADM	\$1,001,833	\$773,992	\$653,584	\$1,473,448
	Department of Public Instruction Lottery Allocation	\$4,869,445	\$379,790	\$1,426,649	\$471,108
	School bonds authorized and Unissued as of 6/30 of the following year	\$1,880,000,000	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Henderson County	Hertford County	Hoke County	Hyde County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$3,377,724	NR	NR	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$6,133,489	NR	NR	NR
	Interest on restricted sales taxes	\$0	NR	NR	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$9,511,213</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	NR	NR
	NC Education Lottery	\$851,936	NR	NR	NR
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	NR	NR
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	NR	NR	NR
	Interest on debt proceeds	\$99,102	NR	NR	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$787,769	NR	NR	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	NR	NR
	NC Needs-Based Public School Capital Fund	\$0	NR	NR	NR
	Other sources: General Fund	\$2,987,187	NR	NR	NR
	Other sources: All other	\$2,901,761	NR	NR	NR
<b>Total Other Sources</b>		<b>\$7,627,755</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$17,138,968</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$3,377,724	NR	NR	NR
	Public school capital outlay- Article 40	\$0	NR	NR	NR
	Public school debt service (principal and interest) - Article 42	\$6,133,489	NR	NR	NR
	Public school capital outlay - Article 42	\$0	NR	NR	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$9,511,213</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	NR	NR	NR
	Public school capital outlay- Public School Building Capital Fund	\$0	NR	NR	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$851,936	NR	NR	NR
	Public school outlay - NC Education Lottery	\$0	NR	NR	NR
	Public school debt service (principal and interest) - other sources	\$2,987,187	NR	NR	NR
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	NR	NR	NR
	Public school capital projects funds	\$4,199,903	NR	NR	NR
	General Fund and all other funds	\$1,500,000	NR	NR	NR
	Fair market value of assets donated to public schools by the county	\$0	NR	NR	NR
<b>Total Uses Funded by Other Sources</b>		<b>\$9,539,026</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$19,050,239</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$1,911,271)</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	NR	NR
	Unexpended - other sources	\$4,405,360	NR	NR	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$2,494,089</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	NR	NR
	Portion of total ending balance that is from other sources	\$2,494,089	NR	NR	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$12,889	\$2,377	\$9,088	\$471
	Adjusted unit tax rate	0.4128	0.7615	0.7204	0.6252
	Average adjusted unit tax rate for population group	0.5046	0.5633	0.4871	0.5633
	Assessed valuation per ADM	\$1,369,430	\$741,591	\$511,955	\$2,044,770
	Department of Public Instruction Lottery Allocation	\$903,991	\$166,715	\$637,402	\$33,034
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Iredell County	Jackson County	Johnston County	Jones County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$4,841,476	\$1,423,366	\$0	\$230,455
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$8,885,326	\$2,912,454	\$9,700,368	\$460,911
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$13,726,802</b>	<b>\$4,335,820</b>	<b>\$9,700,368</b>	<b>\$691,366</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$337,333
	NC Education Lottery	\$2,285,750	\$109,981	\$2,777,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$133,477	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$355,046	\$0	\$461,778	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$2,409,354	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$24,210,983	\$474,455	\$41,803,622	\$0
	Other sources: All other	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$26,851,779</b>	<b>\$2,993,790</b>	<b>\$45,175,877</b>	<b>\$337,333</b>
<b>Total Sources</b>		<b>\$40,578,581</b>	<b>\$7,329,610</b>	<b>\$54,876,245</b>	<b>\$1,028,699</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	\$1,364,317	\$0	\$200,000
	Public school capital outlay- Article 40	\$4,841,476	\$59,049	\$0	\$577,949
	Public school debt service (principal and interest) - Article 42	\$1,124,058	\$0	\$9,700,368	\$0
	Public school capital outlay - Article 42	\$7,761,268	\$1,396,651	\$0	\$809,218
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$13,726,802</b>	<b>\$2,820,017</b>	<b>\$9,700,368</b>	<b>\$1,587,167</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$337,333
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$109,981	\$2,777,000	\$0
	Public school outlay - NC Education Lottery	\$2,285,750	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$24,210,983	\$0	\$20,969,567	\$408,207
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$33,510,899	\$4,148,855	\$8,735,831	\$0
	General Fund and all other funds	\$0	\$0	\$17,552,919	\$7,500
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$60,007,632</b>	<b>\$4,258,836</b>	<b>\$50,035,317</b>	<b>\$753,040</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$73,734,434</b>	<b>\$7,078,853</b>	<b>\$59,735,685</b>	<b>\$2,340,207</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$33,155,853)</b>	<b>\$250,757</b>	<b>(\$4,859,440)</b>	<b>(\$1,311,508)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$3,146,786	\$0	\$2,164,265
	Unexpended - other sources	\$39,266,237	\$1,985,510	\$10,540,605	(\$391,414)
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$6,110,384</b>	<b>\$5,383,053</b>	<b>\$5,681,165</b>	<b>\$461,343</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$4,662,589	\$0	\$1,268,464
	Portion of total ending balance that is from other sources	\$6,110,384	\$720,464	\$5,681,165	(\$807,121)
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$27,406	\$3,532	\$38,482	\$1,007
	Adjusted unit tax rate	0.3841	0.3634	0.5897	0.7215
	Average adjusted unit tax rate for population group	0.5046	0.5045	0.5046	0.5633
	Assessed valuation per ADM	\$1,049,891	\$3,356,982	\$671,819	\$1,111,073
	Department of Public Instruction Lottery Allocation	\$1,922,164	\$247,723	\$2,698,997	\$70,628
	School bonds authorized and Unissued as of 6/30 of the following year	\$83,990,000	\$0	\$177,000,000	\$0

Sources of County Funding for School Capital Outlay:		Lee County	Lenoir County	Lincoln County	Macon County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,526,355	\$1,102,489	\$2,259,585	\$965,258
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,023,528	\$2,204,979	\$4,412,591	\$2,619,652
	Interest on restricted sales taxes	\$0	\$158,353	\$0	\$68,746
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$4,549,883</b>	<b>\$3,465,821</b>	<b>\$6,672,176</b>	<b>\$3,653,656</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$29,411
	NC Education Lottery	\$201,515	\$0	\$468,530	\$292,107
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$43,649
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$3,771,704	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$5,430,893	\$0	\$3,027,408	\$5,246,983
	Other sources: All other	\$0	\$0	\$42,253	\$626,075
<b>Total Other Sources</b>		<b>\$5,632,408</b>	<b>\$0</b>	<b>\$7,309,895</b>	<b>\$6,238,225</b>
<b>Total Sources</b>		<b>\$10,182,291</b>	<b>\$3,465,821</b>	<b>\$13,982,071</b>	<b>\$9,891,881</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$1,526,355	\$1,102,489	\$2,259,585	\$850,053
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$3,023,528	\$1,122,511	\$4,412,591	\$2,324,549
	Public school capital outlay - Article 42	\$0	\$338,116	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$4,549,883</b>	<b>\$2,563,116</b>	<b>\$6,672,176</b>	<b>\$3,174,602</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$29,411
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$800,000	\$292,107
	Public school outlay - NC Education Lottery	\$201,515	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$4,083,393	\$3,741,659	\$971,237	\$823,685
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$0	\$2,196,016
	General Fund and all other funds	\$1,347,500	\$0	\$5,827,875	\$2,501,819
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$5,632,408</b>	<b>\$3,741,659</b>	<b>\$7,599,112</b>	<b>\$5,843,038</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$10,182,291</b>	<b>\$6,304,775</b>	<b>\$14,271,288</b>	<b>\$9,017,640</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$0</b>	<b>(\$2,838,954)</b>	<b>(\$289,217)</b>	<b>\$874,241</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$1,152,315	\$0	\$426,987
	Unexpended - other sources	\$0	\$2,096,415	\$1,740,852	\$7,875,582
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$0</b>	<b>\$409,776</b>	<b>\$1,451,635</b>	<b>\$9,176,810</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$2,055,020	\$0	\$906,041
	Portion of total ending balance that is from other sources	\$0	(\$1,645,244)	\$1,451,635	\$8,270,769
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$9,472	\$8,185	\$11,310	\$4,471
	Adjusted unit tax rate	0.5394	0.6949	0.4667	0.3575
	Average adjusted unit tax rate for population group	0.4871	0.4871	0.4871	0.5045
	Assessed valuation per ADM	\$751,278	\$538,482	\$1,112,140	\$1,905,789
	Department of Public Instruction Lottery Allocation	\$664,334	\$574,068	\$793,245	\$313,581
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Madison County	Martin County	McDowell County	Mecklenburg County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	\$510,405	\$1,327,938	\$22,458,355
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$1,020,811	\$2,641,368	\$67,077,582
	Interest on restricted sales taxes	NR	\$0	\$118,411	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$1,531,216</b>	<b>\$4,087,717</b>	<b>\$89,535,937</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	\$0
	NC Education Lottery	NR	\$285,758	\$0	\$9,500,674
	Proceeds from general obligation debt for public school less issuance costs	NR	\$0	\$0	\$491,048,448
	Proceeds from non-general obligation debt for public school less issuance costs	NR	\$0	\$0	\$0
	Interest on debt proceeds	NR	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	NR	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	NR	\$0	\$0	\$0
	Other sources: General Fund	NR	\$0	\$0	\$0
	Other sources: All other	NR	\$722,577	\$0	\$60,665,164
<b>Total Other Sources</b>		<b>NR</b>	<b>\$1,008,335</b>	<b>\$0</b>	<b>\$561,214,286</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$2,539,551</b>	<b>\$4,087,717</b>	<b>\$650,750,223</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	\$510,405	\$371,714	\$22,458,355
	Public school capital outlay- Article 40	NR	\$0	\$1,005,107	\$0
	Public school debt service (principal and interest) - Article 42	NR	\$520,811	\$754,691	\$67,077,582
	Public school capital outlay - Article 42	NR	\$500,000	\$1,711,398	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>\$1,531,216</b>	<b>\$3,842,910</b>	<b>\$89,535,937</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	NR	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	\$285,758	\$0	\$9,500,674
	Public school outlay - NC Education Lottery	NR	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	NR	\$0	\$0	\$60,665,164
	NC Needs-Based school construction or certain capital leases for school facilities	NR	\$0	\$0	\$0
	Public school capital projects funds	NR	\$0	\$0	\$232,754,192
	General Fund and all other funds	NR	\$0	\$54,800	\$0
	Fair market value of assets donated to public schools by the county	NR	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>\$285,758</b>	<b>\$54,800</b>	<b>\$302,920,030</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>\$1,816,974</b>	<b>\$3,897,710</b>	<b>\$392,455,967</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>\$722,577</b>	<b>\$190,007</b>	<b>\$258,294,256</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$0	\$9,525,160	\$0
	Unexpended - other sources	NR	\$10,100,485	(\$211,491)	(\$180,859,282)
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$10,823,062</b>	<b>\$9,503,676</b>	<b>\$77,434,974</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$0	\$9,769,967	\$0
	Portion of total ending balance that is from other sources	NR	\$10,823,062	(\$266,291)	\$77,434,974
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,139	\$2,620	\$5,704	\$142,869
	Adjusted unit tax rate	0.3625	0.8021	0.4285	0.4585
	Average adjusted unit tax rate for population group	0.5633	0.5633	0.5045	0.5046
	Assessed valuation per ADM	\$1,330,629	\$791,613	\$872,430	\$1,410,987
	Department of Public Instruction Lottery Allocation	\$150,022	\$183,758	\$400,059	\$10,020,348
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$52,225,000

Sources of County Funding for School Capital Outlay:		Mitchell County	Montgomery County	Moore County	Nash County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$377,477	NR	\$2,462,836	\$1,806,785
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$754,955	NR	\$4,713,865	\$3,759,830
	Interest on restricted sales taxes	\$0	NR	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,132,432</b>	<b>NR</b>	<b>\$7,176,701</b>	<b>\$5,566,615</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	\$472,816
	NC Education Lottery	\$0	NR	\$0	\$1,000,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	NR	\$0	\$0
	Interest on debt proceeds	\$0	NR	\$517,252	\$3,804
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	NR	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	\$5,100,000	\$0
	NC Needs-Based Public School Capital Fund	\$0	NR	\$0	\$4,335,525
	Other sources: General Fund	\$0	NR	\$4,840,823	\$0
	Other sources: All other	\$0	NR	\$1,908	\$76,425
<b>Total Other Sources</b>		<b>\$0</b>	<b>NR</b>	<b>\$10,459,983</b>	<b>\$5,888,570</b>
<b>Total Sources</b>		<b>\$1,132,432</b>	<b>NR</b>	<b>\$17,636,684</b>	<b>\$11,455,185</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	NR	\$2,462,836	\$1,806,785
	Public school capital outlay- Article 40	\$0	NR	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	NR	\$4,713,865	\$357,875
	Public school capital outlay - Article 42	\$0	NR	\$0	\$1,396,890
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$0</b>	<b>NR</b>	<b>\$7,176,701</b>	<b>\$3,561,550</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	NR	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	NR	\$0	\$472,816
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	NR	\$0	\$1,000,000
	Public school outlay - NC Education Lottery	\$0	NR	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	NR	\$9,140,823	\$76,425
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	NR	\$0	\$4,387,574
	Public school capital projects funds	\$0	NR	\$706,502	\$4,387,574
	General Fund and all other funds	\$992,974	NR	\$800,000	\$0
	Fair market value of assets donated to public schools by the county	\$0	NR	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$992,974</b>	<b>NR</b>	<b>\$10,647,325</b>	<b>\$10,324,389</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$992,974</b>	<b>NR</b>	<b>\$17,824,026</b>	<b>\$13,885,939</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$139,458</b>	<b>NR</b>	<b>(\$187,342)</b>	<b>(\$2,430,754)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,641,850	NR	\$0	\$597,291
	Unexpended - other sources	(\$1,037,149)	NR	\$13,964,666	\$5,804,035
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$744,159</b>	<b>NR</b>	<b>\$13,777,324</b>	<b>\$3,970,572</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$2,774,282	NR	\$0	\$2,602,356
	Portion of total ending balance that is from other sources	(\$2,030,123)	NR	\$13,777,324	\$1,368,216
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,726	\$3,500	\$13,098	\$14,406
	Adjusted unit tax rate	0.5587	0.5220	0.3894	0.4750
	Average adjusted unit tax rate for population group	0.5633	0.5045	0.5046	0.4871
	Assessed valuation per ADM	\$1,420,975	\$1,054,907	\$1,159,808	\$596,341
	Department of Public Instruction Lottery Allocation	\$121,056	\$245,478	\$918,649	\$1,010,388
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		New Hanover County	Northampton County	Onslow County	Orange County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$5,590,445	NR	NR	\$3,535,599
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$15,256,630	NR	NR	\$4,944,504
	Interest on restricted sales taxes	\$0	NR	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$20,847,075</b>	<b>NR</b>	<b>NR</b>	<b>\$8,480,103</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	NR	\$0
	NC Education Lottery	\$2,314,165	NR	NR	\$1,402,354
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	NR	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	NR	NR	\$8,271,640
	Interest on debt proceeds	\$316,301	NR	NR	\$502,577
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	NR	NR	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	NR	\$0
	NC Needs-Based Public School Capital Fund	\$0	NR	NR	\$0
	Other sources: General Fund	\$4,002,508	NR	NR	\$1,200,000
Other sources: All other	\$0	NR	NR	\$3,500,000	
<b>Total Other Sources</b>		<b>\$6,632,974</b>	<b>NR</b>	<b>NR</b>	<b>\$14,876,571</b>
<b>Total Sources</b>		<b>\$27,480,049</b>	<b>NR</b>	<b>NR</b>	<b>\$23,356,674</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$5,590,445	NR	NR	\$3,535,599
	Public school capital outlay- Article 40	\$0	NR	NR	\$0
	Public school debt service (principal and interest) - Article 42	\$15,256,630	NR	NR	\$4,944,504
	Public school capital outlay - Article 42	\$0	NR	NR	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$20,847,075</b>	<b>NR</b>	<b>NR</b>	<b>\$8,480,103</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	NR	NR	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	NR	NR	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	NR	NR	\$1,402,354
	Public school outlay - NC Education Lottery	\$2,314,165	NR	NR	\$0
	Public school debt service (principal and interest) - other sources	\$2,370,975	NR	NR	\$0
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	NR	NR	\$0
	Public school capital projects funds	\$3,102,217	NR	NR	\$21,023,365
	General Fund and all other funds	\$1,631,533	NR	NR	\$0
	Fair market value of assets donated to public schools by the county	\$0	NR	NR	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$9,418,890</b>	<b>NR</b>	<b>NR</b>	<b>\$22,425,719</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$30,265,965</b>	<b>NR</b>	<b>NR</b>	<b>\$30,905,822</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$2,785,916)</b>	<b>NR</b>	<b>NR</b>	<b>(\$7,549,148)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	NR	\$4,334,119
	Unexpended - other sources	\$7,603,244	NR	NR	\$9,346,562
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$4,817,328</b>	<b>NR</b>	<b>NR</b>	<b>\$6,131,533</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	NR	\$4,334,119
	Portion of total ending balance that is from other sources	\$4,817,328	NR	NR	\$1,797,414
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$25,777	\$1,236	\$28,185	\$18,648
	Adjusted unit tax rate	0.4400	0.6961	0.6649	0.6813
	Average adjusted unit tax rate for population group	0.5046	0.5633	0.5046	0.5046
	Assessed valuation per ADM	\$1,910,113	\$1,827,686	\$724,428	\$1,194,276
	Department of Public Instruction Lottery Allocation	\$1,807,912	\$86,689	\$1,976,801	\$1,307,907
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Pamlico County	Pasquotank County	Pender County	Perquimans County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$381,163	\$888,757	NR	\$235,000
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$529,789	\$1,777,515	NR	\$394,454
	Interest on restricted sales taxes	\$0	\$1,809	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$910,952</b>	<b>\$2,668,081</b>	<b>NR</b>	<b>\$629,454</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	NR	\$23,550
	NC Education Lottery	\$111,076	\$342,260	NR	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	NR	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	NR	\$0
	Interest on debt proceeds	\$0	\$0	NR	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	NR	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$1,983,347	NR	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$293,897	NR	\$23,550
	Other sources: General Fund	\$0	\$3,459,679	NR	\$363,052
	Other sources: All other	\$0	\$0	NR	\$450,000
<b>Total Other Sources</b>		<b>\$111,076</b>	<b>\$6,079,183</b>	<b>NR</b>	<b>\$860,152</b>
<b>Total Sources</b>		<b>\$1,022,028</b>	<b>\$8,747,264</b>	<b>NR</b>	<b>\$1,489,606</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$146,847	\$888,757	NR	\$0
	Public school capital outlay- Article 40	\$0	\$0	NR	\$235,000
	Public school debt service (principal and interest) - Article 42	\$0	\$387,498	NR	\$0
	Public school capital outlay - Article 42	\$288,924	\$1,781,738	NR	\$394,454
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$435,771</b>	<b>\$3,057,993</b>	<b>NR</b>	<b>\$629,454</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	NR	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	NR	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$342,260	NR	\$0
	Public school outlay - NC Education Lottery	\$111,076	\$0	NR	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	NR	\$836,602
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$274,452	NR	\$0
	Public school capital projects funds	\$0	\$0	NR	\$0
	General Fund and all other funds	\$0	\$0	NR	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	NR	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$111,076</b>	<b>\$616,712</b>	<b>NR</b>	<b>\$836,602</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$546,847</b>	<b>\$3,674,705</b>	<b>NR</b>	<b>\$1,466,056</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$475,181</b>	<b>\$5,072,559</b>	<b>NR</b>	<b>\$23,550</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$416,388	\$544,684	NR	\$0
	Unexpended - other sources	\$426,185	\$9,467,755	NR	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$1,317,754</b>	<b>\$15,084,998</b>	<b>NR</b>	<b>\$23,550</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$891,569	\$154,772	NR	\$0
	Portion of total ending balance that is from other sources	\$426,185	\$14,930,226	NR	\$23,550
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,167	\$4,869	\$10,524	\$1,655
	Adjusted unit tax rate	0.5276	0.6048	0.4630	0.5083
	Average adjusted unit tax rate for population group	0.5633	0.5045	0.4871	0.5633
	Assessed valuation per ADM	\$1,686,574	\$894,048	\$836,782	\$1,046,954
	Department of Public Instruction Lottery Allocation	\$81,849	\$341,495	\$738,118	\$116,076
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$178,000,000	\$0

Sources of County Funding for School Capital Outlay:		Person County	Pitt County	Polk County	Randolph County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$856,484	\$3,354,206	\$564,865	\$3,087,411
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,284,726	\$6,708,412	\$797,917	\$6,174,823
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,141,210</b>	<b>\$10,062,618</b>	<b>\$1,362,782</b>	<b>\$9,262,234</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$2,169,519	\$0	\$0	\$0
	NC Education Lottery	\$0	\$1,647,811	\$246,260	\$1,500,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$267,761
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$133,771	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$8,090,456	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$2,066,544
	Other sources: All other	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$2,169,519</b>	<b>\$9,872,038</b>	<b>\$246,260</b>	<b>\$3,834,305</b>
<b>Total Sources</b>		<b>\$4,310,729</b>	<b>\$19,934,656</b>	<b>\$1,609,042</b>	<b>\$13,096,539</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$608,234	\$3,087,411
	Public school capital outlay- Article 40	\$2,118,861	\$232,500	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$603,072	\$0	\$0	\$6,174,823
	Public school capital outlay - Article 42	\$0	\$517,500	\$462,095	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$2,721,933</b>	<b>\$750,000</b>	<b>\$1,070,329</b>	<b>\$9,262,234</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$2,169,519	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$1,647,811	\$0	\$1,500,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$970,529
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$6,708,541	\$0	\$9,549,045
	General Fund and all other funds	\$0	\$250,000	\$0	\$4,196,000
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$2,169,519</b>	<b>\$8,606,352</b>	<b>\$0</b>	<b>\$16,215,574</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$4,891,452</b>	<b>\$9,356,352</b>	<b>\$1,070,329</b>	<b>\$25,477,808</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$580,723)</b>	<b>\$10,578,304</b>	<b>\$538,713</b>	<b>(\$12,381,269)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,051,537	\$36,546,061	\$979,467	\$0
	Unexpended - other sources	\$0	\$10,082,962	\$0	\$14,015,607
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$470,814</b>	<b>\$57,207,327</b>	<b>\$1,518,180</b>	<b>\$1,634,338</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$470,814	\$45,858,679	\$1,271,920	\$0
	Portion of total ending balance that is from other sources	\$0	\$11,348,648	\$246,260	\$1,634,338
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$4,302	\$23,612	\$2,063	\$19,711
	Adjusted unit tax rate	0.6576	0.5543	0.4343	0.4849
	Average adjusted unit tax rate for population group	0.5045	0.5046	0.5633	0.5046
	Assessed valuation per ADM	\$1,232,230	\$677,304	\$1,769,998	\$642,815
	Department of Public Instruction Lottery Allocation	\$301,728	\$1,656,066	\$144,692	\$1,382,463
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Richmond County	Robeson County	Rockingham County	Rowan County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,280,821	\$3,160,531	\$1,959,919	\$2,819,238
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,736,804	\$4,095,553	\$3,919,838	\$5,638,477
	Interest on restricted sales taxes	\$27,089	\$0	\$149,389	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$3,044,714</b>	<b>\$7,256,084</b>	<b>\$6,029,146</b>	<b>\$8,457,715</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$160,489	\$8,273,006	\$943,468	\$1,562,168
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$7,119
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$423,500	\$0	\$882,525	\$1,279,780
	Other sources: All other	\$0	\$0	\$31,726	\$0
<b>Total Other Sources</b>		<b>\$583,989</b>	<b>\$8,273,006</b>	<b>\$1,857,719</b>	<b>\$2,849,067</b>
<b>Total Sources</b>		<b>\$3,628,703</b>	<b>\$15,529,090</b>	<b>\$7,886,865</b>	<b>\$11,306,782</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$184,264	\$266,666	\$639,688	\$0
	Public school capital outlay- Article 40	\$648,305	\$2,809,728	\$1,694,428	\$3,592,906
	Public school debt service (principal and interest) - Article 42	\$367,425	\$434,941	\$1,281,296	\$3,989,429
	Public school capital outlay - Article 42	\$1,292,729	\$3,744,750	\$3,393,945	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$2,492,723</b>	<b>\$7,256,085</b>	<b>\$7,009,357</b>	<b>\$7,582,335</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$160,489	\$0	\$943,468	\$1,562,168
	Public school outlay - NC Education Lottery	\$0	\$8,273,006	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$31,726	\$1,279,780
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$423,500	\$0	\$0	\$0
	General Fund and all other funds	\$0	\$0	\$882,525	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$583,989</b>	<b>\$8,273,006</b>	<b>\$1,857,719</b>	<b>\$2,841,948</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$3,076,712</b>	<b>\$15,529,091</b>	<b>\$8,867,076</b>	<b>\$10,424,283</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$551,991</b>	<b>(\$1)</b>	<b>(\$980,211)</b>	<b>\$882,499</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$2,250,937	\$19,999	\$6,492,352	\$4,808,982
	Unexpended - other sources	\$1,901,494	\$0	\$0	\$1,282,170
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$4,704,422</b>	<b>\$19,998</b>	<b>\$5,512,141</b>	<b>\$6,973,651</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$2,802,928	\$19,998	\$5,512,141	\$5,684,362
	Portion of total ending balance that is from other sources	\$1,901,494	\$0	\$0	\$1,289,289
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$6,753	\$20,563	\$10,981	\$18,396
	Adjusted unit tax rate	0.7329	0.6537	0.5411	0.4825
	Average adjusted unit tax rate for population group	0.5045	0.5046	0.4871	0.5046
	Assessed valuation per ADM	\$553,618	\$387,318	\$763,169	\$798,084
	Department of Public Instruction Lottery Allocation	\$473,633	\$1,442,219	\$770,170	\$1,387,793
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Rutherford County	Sampson County	Scotland County	Stanly County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,045,892	NR	\$908,029	\$1,397,122
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$2,091,783	NR	\$1,288,900	\$2,406,796
	Interest on restricted sales taxes	\$158,095	NR	\$169,573	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$3,295,770</b>	<b>NR</b>	<b>\$2,366,502</b>	<b>\$3,803,918</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	\$543,000
	NC Education Lottery	\$500,000	NR	\$394,589	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	NR	\$355,521	\$0
	Interest on debt proceeds	\$34,223	NR	\$6,523	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$709,339	NR	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$1,600,000	NR	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$245,128	NR	\$0	\$0
	Other sources: General Fund	\$1,594,116	NR	\$300,000	\$543,402
	Other sources: All other	\$0	NR	\$0	\$0
<b>Total Other Sources</b>		<b>\$4,682,806</b>	<b>NR</b>	<b>\$1,056,633</b>	<b>\$1,086,402</b>
<b>Total Sources</b>		<b>\$7,978,576</b>	<b>NR</b>	<b>\$3,423,135</b>	<b>\$4,890,320</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$1,098,590	NR	\$908,029	\$0
	Public school capital outlay- Article 40	\$0	NR	\$0	\$1,397,122
	Public school debt service (principal and interest) - Article 42	\$2,197,180	NR	\$1,288,900	\$0
	Public school capital outlay - Article 42	\$0	NR	\$0	\$2,406,796
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$3,295,770</b>	<b>NR</b>	<b>\$2,196,929</b>	<b>\$3,803,918</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	NR	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	NR	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$500,000	NR	\$394,589	\$543,000
	Public school outlay - NC Education Lottery	\$0	NR	\$0	\$266,082
	Public school debt service (principal and interest) - other sources	\$349,574	NR	\$1,019,166	\$204,432
	NC Needs-Based school construction or certain capital leases for school facilities	\$245,128	NR	\$0	\$0
	Public school capital projects funds	\$1,434,307	NR	\$0	\$0
	General Fund and all other funds	\$1,000,000	NR	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	NR	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$3,529,009</b>	<b>NR</b>	<b>\$1,413,755</b>	<b>\$1,013,514</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$6,824,779</b>	<b>NR</b>	<b>\$3,610,684</b>	<b>\$4,817,432</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$1,153,797</b>	<b>NR</b>	<b>(\$187,549)</b>	<b>\$72,888</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	\$830,261	\$0
	Unexpended - other sources	\$4,609,344	NR	\$13,263,361	\$106,909
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$5,763,141</b>	<b>NR</b>	<b>\$13,906,073</b>	<b>\$179,797</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	\$999,834	\$0
	Portion of total ending balance that is from other sources	\$5,763,141	NR	\$12,906,239	\$179,797
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$7,321	\$10,698	\$5,347	\$8,377
	Adjusted unit tax rate	0.4103	0.6786	0.8323	0.5074
	Average adjusted unit tax rate for population group	0.4871	0.4871	0.5045	0.4871
	Assessed valuation per ADM	\$1,097,704	\$487,267	\$472,119	\$772,657
	Department of Public Instruction Lottery Allocation	\$513,470	\$750,321	\$375,020	\$587,534
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Stokes County	Surry County	Swain County	Transylvania County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$0	NR	\$121,900	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$0	NR	\$434,356	NR
	Interest on restricted sales taxes	\$0	NR	\$60,819	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$0</b>	<b>NR</b>	<b>\$617,075</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	NR
	NC Education Lottery	\$0	NR	\$0	NR
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	\$0	NR
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	NR	\$0	NR
	Interest on debt proceeds	\$0	NR	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	NR	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	\$0	NR
	NC Needs-Based Public School Capital Fund	\$0	NR	\$0	NR
	Other sources: General Fund	\$0	NR	\$0	NR
	Other sources: All other	\$0	NR	\$0	NR
<b>Total Other Sources</b>		<b>\$0</b>	<b>NR</b>	<b>\$0</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$0</b>	<b>NR</b>	<b>\$617,075</b>	<b>NR</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$0	NR	\$0	NR
	Public school capital outlay- Article 40	\$0	NR	\$180,212	NR
	Public school debt service (principal and interest) - Article 42	\$0	NR	\$0	NR
	Public school capital outlay - Article 42	\$0	NR	\$0	NR
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$0</b>	<b>NR</b>	<b>\$180,212</b>	<b>NR</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	NR	\$0	NR
	Public school capital outlay- Public School Building Capital Fund	\$0	NR	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	NR	\$0	NR
	Public school outlay - NC Education Lottery	\$0	NR	\$0	NR
	Public school debt service (principal and interest) - other sources	\$0	NR	\$0	NR
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	NR	\$0	NR
	Public school capital projects funds	\$0	NR	\$0	NR
	General Fund and all other funds	\$0	NR	\$0	NR
	Fair market value of assets donated to public schools by the county	\$0	NR	\$0	NR
<b>Total Uses Funded by Other Sources</b>		<b>\$0</b>	<b>NR</b>	<b>\$0</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$0</b>	<b>NR</b>	<b>\$180,212</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$0</b>	<b>NR</b>	<b>\$436,863</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	\$0	NR
	Unexpended - other sources	\$0	NR	\$0	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$0</b>	<b>NR</b>	<b>\$436,863</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	\$436,863	NR
	Portion of total ending balance that is from other sources	\$0	NR	\$0	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$5,511	\$10,144	\$1,838	\$3,260
	Adjusted unit tax rate	0.5991	0.4886	0.2948	0.5116
	Average adjusted unit tax rate for population group	0.5045	0.4871	0.5633	0.5045
	Assessed valuation per ADM	\$876,139	\$716,184	\$1,107,301	\$2,180,578
	Department of Public Instruction Lottery Allocation	\$386,523	\$711,466	\$128,911	\$228,645
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$68,000,000

Sources of County Funding for School Capital Outlay:		Tyrrell County	Union County	Vance County	Wake County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$88,847	\$6,276,531	NR	\$21,182,571
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$177,693	\$10,258,469	NR	\$49,799,437
	Interest on restricted sales taxes	\$4,487	\$0	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$271,027</b>	<b>\$16,535,000</b>	<b>NR</b>	<b>\$70,982,008</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	NR	\$0
	NC Education Lottery	\$0	\$2,888,313	NR	\$11,735,413
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$141,748,433	NR	\$168,600,649
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	NR	\$67,131,070
	Interest on debt proceeds	\$0	\$1,175,559	NR	\$4,081,100
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$21,949	\$4,891,194	NR	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	NR	\$0
	NC Needs-Based Public School Capital Fund	\$313,448	\$0	NR	\$0
	Other sources: General Fund	\$0	\$0	NR	\$174,538,737
Other sources: All other	\$25,500	\$0	NR	\$4,283,299	
<b>Total Other Sources</b>		<b>\$360,897</b>	<b>\$150,703,499</b>	<b>NR</b>	<b>\$430,370,268</b>
<b>Total Sources</b>		<b>\$631,924</b>	<b>\$167,238,499</b>	<b>NR</b>	<b>\$501,352,276</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$88,847	\$6,276,531	NR	\$21,182,571
	Public school capital outlay- Article 40	\$0	\$0	NR	\$0
	Public school debt service (principal and interest) - Article 42	\$43,569	\$10,258,469	NR	\$0
	Public school capital outlay - Article 42	\$100,000	\$0	NR	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$232,416</b>	<b>\$16,535,000</b>	<b>NR</b>	<b>\$21,182,571</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	NR	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	NR	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$2,888,313	NR	\$11,735,413
	Public school outlay - NC Education Lottery	\$0	\$0	NR	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$17,307,133	NR	\$202,033,655
	NC Needs-Based school construction or certain capital leases for school facilities	\$313,448	\$0	NR	\$0
	Public school capital projects funds	\$25,500	\$26,907,628	NR	\$217,880,206
	General Fund and all other funds	\$0	\$0	NR	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	NR	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$338,948</b>	<b>\$47,103,074</b>	<b>NR</b>	<b>\$431,649,274</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$571,364</b>	<b>\$63,638,074</b>	<b>NR</b>	<b>\$452,831,845</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$60,560</b>	<b>\$103,600,425</b>	<b>NR</b>	<b>\$48,520,431</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$192	\$0	NR	\$84,165,171
	Unexpended - other sources	\$407,962	\$21,354,457	NR	\$62,750,082
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$468,714</b>	<b>\$124,954,882</b>	<b>NR</b>	<b>\$195,435,684</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$38,803	\$0	NR	\$133,964,608
	Portion of total ending balance that is from other sources	\$429,911	\$124,954,882	NR	\$61,471,076
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$536	\$40,717	\$5,011	\$160,899
	Adjusted unit tax rate	0.8541	0.4823	0.6655	0.4988
	Average adjusted unit tax rate for population group	0.5633	0.5046	0.5045	0.5046
	Assessed valuation per ADM	\$827,965	\$939,535	\$596,076	\$1,237,649
	Department of Public Instruction Lottery Allocation	\$37,593	\$2,855,753	\$351,455	\$11,284,915
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$601,935,000

Sources of County Funding for School Capital Outlay:		Warren County	Washington County	Watauga County	Wayne County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	NR	\$330,253	\$1,401,961	\$2,588,705
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$364,122	\$3,352,088	\$5,177,410
	Interest on restricted sales taxes	NR	\$0	\$0	\$86,928
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$694,375</b>	<b>\$4,754,049</b>	<b>\$7,853,043</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	\$0
	NC Education Lottery	NR	\$0	\$278,203	\$0
	Proceeds from general obligation debt for public school less issuance costs	NR	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	NR	\$19,796,000	\$31,800,000	\$0
	Interest on debt proceeds	NR	\$86,179	\$688,227	\$32,446
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	NR	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	NR	\$2,179,858	\$0	\$0
	Other sources: General Fund	NR	\$0	\$10,577,289	\$22,810,890
	Other sources: All other	NR	\$0	\$0	\$28,860,548
<b>Total Other Sources</b>		<b>NR</b>	<b>\$22,062,037</b>	<b>\$43,343,719</b>	<b>\$51,703,884</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$22,756,412</b>	<b>\$48,097,768</b>	<b>\$59,556,927</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	NR	\$0	\$1,401,961	\$2,588,705
	Public school capital outlay- Article 40	NR	\$330,253	\$0	\$0
	Public school debt service (principal and interest) - Article 42	NR	\$0	\$3,352,088	\$995,380
	Public school capital outlay - Article 42	NR	\$575,559	\$0	\$1,678,437
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>NR</b>	<b>\$905,812</b>	<b>\$4,754,049</b>	<b>\$5,262,522</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	NR	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	NR	\$0	\$278,203	\$4,660,436
	Public school debt service (principal and interest) - other sources	NR	\$0	\$4,262,103	\$534,933
	NC Needs-Based school construction or certain capital leases for school facilities	NR	\$1,320,077	\$0	\$0
	Public school capital projects funds	NR	\$0	\$0	\$24,491,106
	General Fund and all other funds	NR	\$1,980,498	\$6,315,186	\$46,000
	Fair market value of assets donated to public schools by the county	NR	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>\$3,300,575</b>	<b>\$10,855,492</b>	<b>\$29,732,475</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>NR</b>	<b>\$4,206,387</b>	<b>\$15,609,541</b>	<b>\$34,994,997</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>NR</b>	<b>\$18,550,025</b>	<b>\$32,488,227</b>	<b>\$24,561,930</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$1,246,258	\$4,585,601	\$3,475,612
	Unexpended - other sources	NR	\$0	(\$925,081)	\$7,496,415
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$19,796,283</b>	<b>\$36,148,747</b>	<b>\$35,533,957</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$1,034,821	\$4,585,601	\$6,066,133
	Portion of total ending balance that is from other sources	NR	\$18,761,462	\$31,563,146	\$29,467,824
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,685	\$1,095	\$4,699	\$17,630
	Adjusted unit tax rate	0.6981	0.8476	0.3129	0.6189
	Average adjusted unit tax rate for population group	0.5633	0.5633	0.4871	0.5046
	Assessed valuation per ADM	\$1,628,909	\$894,688	\$3,187,409	\$534,039
	Department of Public Instruction Lottery Allocation	\$118,180	\$76,800	\$329,572	\$1,236,509
	School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0

Sources of County Funding for School Capital Outlay:		Wilkes County	Wilson County	Yadkin County	Yancey County
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,997,754	\$2,106,729	\$1,041,633	\$524,375
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,037,706	\$3,160,093	\$1,212,565	\$757,870
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$5,035,460</b>	<b>\$5,266,822</b>	<b>\$2,254,198</b>	<b>\$1,282,245</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$625,000	\$0	\$450,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$925	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC Needs-Based Public School Capital Fund	\$0	\$4,391,145	\$0	\$0
	Other sources: General Fund	\$1,925,783	\$1,000,000	\$175,341	\$453,507
Other sources: All other	\$0	\$30,068	\$0	\$0	
<b>Total Other Sources</b>		<b>\$2,550,783</b>	<b>\$5,422,138</b>	<b>\$625,341</b>	<b>\$453,507</b>
<b>Total Sources</b>		<b>\$7,586,243</b>	<b>\$10,688,960</b>	<b>\$2,879,539</b>	<b>\$1,735,752</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>					
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$239,746	\$2,106,729	\$1,041,633	\$500,000
	Public school capital outlay- Article 40	\$1,886,217	\$0	\$0	\$474,882
	Public school debt service (principal and interest) - Article 42	\$364,604	\$746,647	\$1,212,565	\$453,507
	Public school capital outlay - Article 42	\$2,868,567	\$3,082,712	\$0	\$240,561
<b>Total Uses Funded by Restricted Portions of</b>		<b>\$5,359,134</b>	<b>\$5,936,088</b>	<b>\$2,254,198</b>	<b>\$1,668,950</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$625,000	\$0	\$450,000	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$1,250,783	\$0	\$0	\$0
	NC Needs-Based school construction or certain capital leases for school facilities	\$0	\$4,391,145	\$0	\$0
	Public school capital projects funds	\$600,000	\$6,146,706	\$0	\$0
	General Fund and all other funds	\$675,000	\$1,000,000	\$0	\$0
Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	
<b>Total Uses Funded by Other Sources</b>		<b>\$3,150,783</b>	<b>\$11,537,851</b>	<b>\$450,000</b>	<b>\$0</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$8,509,917</b>	<b>\$17,473,939</b>	<b>\$2,704,198</b>	<b>\$1,668,950</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$923,674)</b>	<b>(\$6,784,979)</b>	<b>\$175,341</b>	<b>\$66,802</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$318,351	\$9,317,044	(\$1)	\$1,322,007
	Unexpended - other sources	(\$2,000,000)	\$10,271,732	\$1,378,441	\$170,740
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>(\$2,605,323)</b>	<b>\$12,803,797</b>	<b>\$1,553,781</b>	<b>\$1,559,549</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	(\$5,323)	\$8,647,778	(\$1)	\$935,302
	Portion of total ending balance that is from other sources	(\$2,600,000)	\$4,156,019	\$1,553,782	\$624,247
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$8,470	\$10,396	\$5,036	\$2,001
	Adjusted unit tax rate	0.5997	0.5233	0.5141	0.5606
	Average adjusted unit tax rate for population group	0.4871	0.4871	0.5045	0.5633
	Assessed valuation per ADM	\$727,046	\$769,877	\$653,054	\$1,223,617
	Department of Public Instruction Lottery Allocation	\$594,057	\$729,140	\$353,208	\$140,343
School bonds authorized and Unissued as of 6/30 of the following year	\$0	\$0	\$0	\$0	

Sources of County Funding for School Capital Outlay:		Total	Average
<b>Restricted Portions of Local Option Sales Taxes:</b>	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$202,447,522	\$2,629,189
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$423,135,496	\$5,495,266
	Interest on restricted sales taxes	\$3,793,136	\$49,262
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$629,376,154</b>	<b>\$8,173,716</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$16,658,952	\$216,350
	NC Education Lottery	\$76,912,286	\$998,861
	Proceeds from general obligation debt for public school less issuance costs	\$889,522,682	\$11,552,243
	Proceeds from non-general obligation debt for public school less issuance costs	\$198,022,790	\$2,571,725
	Interest on debt proceeds	\$23,789,475	\$308,954
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$12,428,021	\$161,403
	Portion of Article 46 that the County used for School Capital Outlay	\$41,484,619	\$538,761
	NC Needs-Based Public School Capital Fund	\$78,978,498	\$1,025,695
	Other sources: General Fund	\$445,999,039	\$5,792,195
Other sources: All other	\$126,022,326	\$1,636,654	
<b>Total Other Sources</b>		<b>\$1,909,818,688</b>	<b>\$24,802,840</b>
<b>Total Sources</b>		<b>\$2,539,194,842</b>	<b>\$32,976,556</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>			
<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$145,339,013	\$1,887,520
	Public school capital outlay- Article 40	\$47,782,024	\$620,546
	Public school debt service (principal and interest) - Article 42	\$239,176,403	\$3,106,187
	Public school capital outlay - Article 42	\$100,099,006	\$1,299,987
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$532,396,446</b>	<b>\$6,914,240</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$5,051,566	\$65,605
	Public school capital outlay- Public School Building Capital Fund	\$7,563,031	\$98,221
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$63,196,625	\$820,735
	Public school outlay - NC Education Lottery	\$38,981,249	\$506,250
	Public school debt service (principal and interest) - other sources	\$455,315,535	\$5,913,189
	NC Needs-Based school construction or certain capital leases for school facilities	\$62,711,894	\$814,440
	Public school capital projects funds	\$827,745,411	\$10,749,940
	General Fund and all other funds	\$113,743,248	\$1,477,185
	Fair market value of assets donated to public schools by the county	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$1,574,308,559</b>	<b>\$20,445,566</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$2,106,705,005</b>	<b>\$27,359,805</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$432,489,837</b>	<b>\$5,616,751</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$263,535,502	\$3,422,539
	Unexpended - other sources	\$607,664,031	\$7,891,741
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$1,303,689,370</b>	<b>\$16,931,031</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$360,515,210	\$4,682,016
	Portion of total ending balance that is from other sources	\$943,174,160	\$12,249,015
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,397,273	\$13,973
	Adjusted unit tax rate		0.5551
	Average adjusted unit tax rate for population group		
	Assessed valuation per ADM	\$111,254,079	\$1,112,541
	Department of Public Instruction Lottery Allocation	\$98,000,000	
	School bonds authorized and Unissued as of 6/30 of the following year	\$3,790,570,212	

## Notes to the Preceding Report

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**Note #1:** Counties for the fiscal year ended June 30, 2023 had ending balances that reflect amounts expended for school capital outlays in anticipation of next year's funding.

**Note #2:** Beginning balances for counties, as well as the report totals, do not agree with the ending balances from the prior year because the beginning balances for the fiscal year ended June 30, 2023 have been restated.

Note	County
1	Cleveland, Granville, Wilkes
2	Alamance, Beaufort, Bladen, Buncombe, Chatham, Guilford, Lee, Lenoir, Wayne, Wilson

## Notes to the Preceding Report

### Report on County Spending on Public School Capital Outlays

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The information in this report was obtained from county finance officers with the exception of the data in the additional information section. All of this information is for the fiscal year ended June 30, 2023, unless otherwise noted.

**Restricted local option sales taxes: Article 40** - This amount equals the actual cash distributions of Article 40 local option sales taxes received during the fiscal year, less any amounts distributed to special taxing districts, multiplied by 30 percent.

**Restricted local option sales taxes: Article 42** - This amount equals the actual cash distributions of Article 42 local option sales taxes received during the fiscal year, less any amounts distributed to special taxing districts, multiplied by 60 percent.

**Interest on restricted sales taxes** - This amount includes the interest revenues earned on restricted local option sales tax revenues (Articles 40 and 42).

**Withdrawal from the Public School Building Capital Fund** - This amount includes the revenues recognized for the Public School Building Capital Fund, which is administered by the Office of State Budget and Management. Counties recognize revenues from the Public School Building Capital Fund as amounts are withdrawn and expended for eligible purposes.

**NC Education Lottery** - This amount equals the actual cash distributions of the NC Education Lottery distribution that was drawn down by the county for school construction.

**Proceeds from general obligation debt for public school less issuance cost** - This amount includes the gross proceeds less issuance costs of general obligation bonds for public schools. It does not include any proceeds from refunding bond or tax anticipation notes issues for public schools.

**Proceeds from non-general obligation debt for public school less issuance cost** - This amount includes the gross proceeds less issuance costs of publicly and privately placed installment purchases for public schools. It does not include any proceeds from refunding debt issues or tax anticipation notes for public schools.

**Interest of debt proceeds** - Includes interest earnings on public school debt proceeds.

**NC Needs-Based Public School Capital Fund** – This amount represents proceeds from grant-based funding for counties designated as either Development Tier One or Development Tier Two areas. The fund is funded by lottery revenue with the amount set by the General Assembly each fiscal year based upon lottery revenue collections.

**Other sources: General Fund** - This amount includes General Fund sources other than the restricted portion of sales tax that were used to finance public school capital outlays. It includes appropriated fund balances and other revenues, such as any **unrestricted** portion of sales tax revenues that were expended for public school capital outlay.

**Notes to the Preceding Report**  
**Report on County Spending on Public School Capital Outlays**

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**Other sources: All Other** - This amount includes sources from funds other than the General Fund that are not restricted sales taxes and were used for school capital outlay. It includes appropriated fund balances and other revenues that were expended for public school capital outlay.

**Public school debt service (principal and interest) – Article 40** - This amount includes the principal and interest payments on public school debt paid from the Article 40 restricted local option sales taxes.

**Public School Capital Outlay – Article 40** - This amount includes the expenditures (excluding debt service payments) for public school capital outlays financed by the Article 40 restricted local option sales taxes.

**Public school debt service (principal and interest) – Article 42** - This amount includes the principal and interest payments on public school debt paid from the Article 42 restricted local option sales taxes.

**Public School Capital Outlay – Article 42** - This amount includes the expenditures (excluding debt service payments) for public school capital outlays financed by the Article 42 restricted local option sales taxes.

**Public School Debt Service (Principal and Interest) - Public School Building Capital Fund.** This includes expenditures for principal and interest on public school debt that was paid by revenues from the “Public School Building Capital Fund”.

**Public School Capital Outlay - Public School Building Capital Fund** - This includes expenditures for public school capital outlays that were financed by revenues from the “Public School Building Capital Fund”.

**Public School Debt Service after January 1, 2003 (principal and interest) – NC Education Lottery** – This is the amount of lottery used for debt service on school capital outlay.

**Public School Capital Outlay – NC Education Lottery** – This is the amount of lottery used for school capital outlay (excluding debt service listed above).

**Public School Debt Service (principal and interest) - Other Sources** - This amount includes the principal and interest paid on public school debt that was not paid from the restricted local option sales taxes (Articles 40 and 42), NC Lottery Funds, or revenues from the Public School Building Capital Fund.

**Notes to the Preceding Report**  
**Report on County Spending on Public School Capital Outlays**

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**Public School Capital Projects Funds** - This amount includes county expenditures for public school capital outlays that were not paid from the restricted local option sales taxes (Articles 40 and 42), revenues from the Public School Building Capital Fund, or revenues from the Public School Building Bond Fund that were recognized in county-maintained Capital Projects Funds.

**General Fund and Other Funds** - This amount includes county expenditures for public school capital outlays that were not paid from the restricted local option sales taxes (Articles 40 and 42), revenues from the Public School Building Capital Fund, NC Education Lottery, or revenues from the Public School Building Bond Fund that were not recognized in county-maintained Capital Projects Funds.

**Fair market value of assets donated to public schools by county** - This amount includes the fair market value of assets donated to the public schools by the county.

**Beginning balances, July 1, 2022 (includes adjustments): unexpended restricted portions of local option sales taxes** - This amount equals the amount of restricted local option sales tax revenues received in previous years and not expended as of July 1, 2022.

**Beginning balances, July 1, 2022: unexpended other sources** - This amount equals all other unexpended proceeds, excluding restricted local option sales taxes, to be used for public school capital outlays as of July 1, 2022.

**Ending balances, June 30, 2023: unexpended restricted local option sales taxes** - This amount equals the restricted local option sales tax revenues received in previous years and not expended as of June 30, 2023.

**Ending balances, June 30, 2023: unexpended all other sources** - This amount equals all other unexpended proceeds, excluding restricted local option sales taxes, to be used for public school capital outlays as of June 30, 2023.

**Average daily membership (ADM) – Allotted** - This data was obtained from the Department of Public Instruction and exclude charter school ADM. For counties with multiple Local Education Agencies the numbers were combined to obtain the number for the county. Charter schools ADM were excluded since the county does not fund charter school capital.

**Adjusted unit tax rate** - This rate is equal to the countywide tax rate multiplied by the assessment-to-sales ratio. Providing effective tax rates should result in a better comparison of tax rates between counties, given that counties are at different points in their revaluation cycles. The countywide tax rates and the assessment-to-sales ratio were obtained from the NC Department of Revenue. These are the tax rates in effect for the 2023 fiscal year.

**Notes to the Preceding Report**  
**Report on County Spending on Public School Capital Outlays**

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**Average adjusted unit tax rate for population group** - This rate is equal to the dollar-weighted average of adjusted tax rates for counties of a comparable size as calculated by the staff of the Local Government Commission. In calculating the averages, the following population groupings were used: 100,000 and above; 50,000 to 99,999; 25,000 to 49,999; and 24,999 and below. These are the tax rates in effect for the 2023 fiscal year.

**Assessed valuation per ADM** - The figure is equal to the county's assessed valuation divided by the average daily membership and gives an indication of the relative wealth of a county. The assessed valuations were obtained from the NC Department of Revenue.

**Department of Public Instruction Lottery Allocation** - The data was obtained from the Department for Public Instruction.

**School bonds authorized and unissued as of June 30, 2023.** This amount is the total of general obligation bond referendums for public schools that have been authorized by voters and approved by the Local Government Commission for the purpose of public schools but have not been sold as of June 30, 2023. This information was obtained from the Department of State Treasurer. The authorized and unissued bond values are reduced by BANS as of June 30, 2023.