



*Dale R. Folwell, CPA*

STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Memorandum #2023-10**

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

FROM: Sharon Edmundson  
Secretary, Local Government Commission

SUBJECT: Report on County Spending on Public School Capital Outlays - June 30, 2022  
DATE: **May 1, 2023**

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 30, 2023, the following 18 counties did not provide data for this report:

Anson	Columbus	Greene	Hyde	Pender	Stokes
Caswell	Duplin	Harnett	Montgomery	Richmond	Swain
Cherokee	Edgecombe	Hertford	Northampton	Sampson	Warren

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 have been corrected and averages in this report are accurate; however, comparisons of the averages reported in the FY2022 to 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 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 Sharon. Edmundson@nctreasurer.com..

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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)	\$3,301,224	\$963,753	\$304,758	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$7,245,108	\$1,927,506	\$391,315	NR
	Interest on restricted sales taxes	\$23,861	\$6,971	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$10,570,193</b>	<b>\$2,898,230</b>	<b>\$696,073</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$32,858	NR
	NC Education Lottery	\$1,461,578	\$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	\$114,102	\$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 Base Public School Capital Fund	\$0	\$0	\$0	NR
	Other sources: General Fund	\$8,835,725	\$0	\$0	NR
	Other sources: All other	\$0	\$0	\$0	NR
<b>Total Other Sources</b>		<b>\$10,411,405</b>	<b>\$0</b>	<b>\$32,858</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$20,981,598</b>	<b>\$2,898,230</b>	<b>\$728,931</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	\$3,301,224	\$0	\$0	NR
	Public school capital outlay- Article 40	\$0	\$717,109	\$197,656	NR
	Public school debt service (principal and interest) - Article 42	\$2,217,441	\$0	\$0	NR
	Public school capital outlay - Article 42	\$3,389,000	\$717,108	\$192,017	NR
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$8,907,665</b>	<b>\$1,434,217</b>	<b>\$389,673</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	\$32,858	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	\$2,510	\$0	\$0	NR
	Public school debt service (principal and interest) - other sources	\$8,835,625	\$0	\$0	NR
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	NR
	Public school capital projects funds	\$67,018,026	\$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>\$77,315,229</b>	<b>\$0</b>	<b>\$32,858</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$86,222,894</b>	<b>\$1,434,217</b>	<b>\$422,531</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$65,241,296)</b>	<b>\$1,464,013</b>	<b>\$306,400</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$7,391,729	\$4,682,047	\$657,752	NR
	Unexpended - other sources	\$154,601,521	\$0	\$17	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$96,751,954</b>	<b>\$6,146,060</b>	<b>\$964,169</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$9,054,257	\$6,146,060	\$964,152	NR
	Portion of total ending balance that is from other sources	\$87,697,697	\$0	\$17	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$23,030	\$4,663	\$1,338	\$3,067
	Adjusted unit tax rate	0.5350	0.6249	0.5965	0.6915
	Average adjusted unit tax rate for population group	0.5749	0.5632	0.6110	0.6110
	Assessed valuation per ADM	\$677,782	\$602,524	\$1,461,749	\$705,858
	Department of Public Instruction Lottery Allocation	\$1,677,694	\$339,691	\$97,471	\$158,033
	School bonds authorized and Unissued as of 3/31 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)	\$724,770	\$536,700	\$1,152,880	\$416,546
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,200,274	\$1,384,727	\$1,914,138	\$354,747
	Interest on restricted sales taxes	\$0	\$0	\$0	\$48
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,925,044</b>	<b>\$1,921,427</b>	<b>\$3,067,018</b>	<b>\$771,341</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$0	\$487,000	\$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	\$0	\$0	\$734,499
	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 Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$330,008	\$0	\$785,009
	Other sources: All other	\$0	\$3,219,983	\$0	\$0
<b>Total Other Sources</b>		<b>\$0</b>	<b>\$3,549,991</b>	<b>\$487,000</b>	<b>\$1,519,508</b>
<b>Total Sources</b>		<b>\$1,925,044</b>	<b>\$5,471,418</b>	<b>\$3,554,018</b>	<b>\$2,290,849</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	\$621,375	\$536,700	\$1,152,880	\$445,756
	Public school capital outlay- Article 40	\$103,395	\$0	\$0	\$202,500
	Public school debt service (principal and interest) - Article 42	\$0	\$964,735	\$250,680	\$379,718
	Public school capital outlay - Article 42	\$1,437,275	\$419,992	\$1,115,695	\$172,500
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$2,162,045</b>	<b>\$1,921,427</b>	<b>\$2,519,255</b>	<b>\$1,200,474</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	\$0	\$0	\$487,000	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$1,089,466
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$3,219,983	\$0	\$0
	General Fund and all other funds	\$0	\$330,008	\$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>\$0</b>	<b>\$3,549,991</b>	<b>\$487,000</b>	<b>\$1,089,466</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$2,162,045</b>	<b>\$5,471,418</b>	<b>\$3,006,255</b>	<b>\$2,289,940</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$237,001)</b>	<b>\$0</b>	<b>\$547,763</b>	<b>\$909</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$839,368	\$616	\$858,259	\$320,724
	Unexpended - other sources	\$290,064	\$114,985	\$430,316	(\$305,366)
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$892,431</b>	<b>\$115,601</b>	<b>\$1,836,338</b>	<b>\$16,267</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$602,367	\$616	\$1,406,022	(\$108,409)
	Portion of total ending balance that is from other sources	\$290,064	\$114,985	\$430,316	\$124,676
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,890	\$1,847	\$6,212	\$1,917
	Adjusted unit tax rate	0.4585	0.4187	0.5621	0.8204
	Average adjusted unit tax rate for population group	0.5632	0.6110	0.5632	0.6110
	Assessed valuation per ADM	\$1,461,073	\$2,319,680	\$982,129	\$738,315
	Department of Public Instruction Lottery Allocation	\$148,913	\$134,550	\$452,533	\$139,650
	School bonds authorized and Unissued as of 3/31 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)	\$718,462	\$2,985,701	\$5,718,164	\$7,417,439
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,436,923	\$6,528,698	\$14,854,434	\$3,712,716
	Interest on restricted sales taxes	\$0	\$21,715	\$0	\$29,807
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,155,385</b>	<b>\$9,536,114</b>	<b>\$20,572,598</b>	<b>\$11,159,962</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$291,030	\$0	\$201,506	\$0
	NC Education Lottery	\$0	\$860,863	\$0	\$2,065,000
	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	\$35,229,386	\$0
	Interest on debt proceeds	\$0	\$23,196	\$4,874	\$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 Base Public School Capital Fund	\$3,256,854	\$0	\$26,764,165	\$0
	Other sources: General Fund	\$4,973,535	\$12,407,066	\$0	\$2,913,037
	Other sources: All other	\$0	\$0	\$210,828	\$155,690
<b>Total Other Sources</b>		<b>\$8,521,419</b>	<b>\$13,291,125</b>	<b>\$62,410,759</b>	<b>\$5,133,727</b>
<b>Total Sources</b>		<b>\$10,676,804</b>	<b>\$22,827,239</b>	<b>\$82,983,357</b>	<b>\$16,293,689</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	\$45,665	\$0	\$0	\$4,493,490
	Public school capital outlay- Article 40	\$0	\$0	\$5,718,164	\$0
	Public school debt service (principal and interest) - Article 42	\$88,644	\$2,001,809	\$0	\$0
	Public school capital outlay - Article 42	\$0	\$4,021,108	\$14,854,434	\$2,342,550
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$134,309</b>	<b>\$6,022,917</b>	<b>\$20,572,598</b>	<b>\$6,836,040</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	\$201,506	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$860,863	\$0	\$2,065,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$9,525,846	\$21,487,120	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	\$3,390,494	\$0	\$15,526,342	\$0
	Public school capital projects funds	\$0	\$11,550,311	\$0	\$0
	General Fund and all other funds	\$0	\$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>\$3,390,494</b>	<b>\$21,937,020</b>	<b>\$37,214,968</b>	<b>\$2,065,000</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$3,524,803</b>	<b>\$27,959,937</b>	<b>\$57,787,566</b>	<b>\$8,901,040</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$7,152,001</b>	<b>(\$5,132,698)</b>	<b>\$25,195,791</b>	<b>\$7,392,649</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,223,930	\$9,210,437	\$0	\$4,625,416
	Unexpended - other sources	\$638,333	\$20,822,475	\$16,179,533	\$17,847,365
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$9,014,264</b>	<b>\$24,900,214</b>	<b>\$41,375,324</b>	<b>\$29,865,430</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$3,245,006	\$12,723,634	\$0	\$8,949,338
	Portion of total ending balance that is from other sources	\$5,769,258	\$12,176,580	\$41,375,324	\$20,916,092
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$3,922	\$12,753	\$27,896	\$11,701
	Adjusted unit tax rate	0.7913	0.4266	0.4818	0.6001
	Average adjusted unit tax rate for population group	0.5632	0.5749	0.5749	0.5639
	Assessed valuation per ADM	\$787,138	\$2,460,898	\$1,725,285	\$647,020
	Department of Public Instruction Lottery Allocation	\$202,089	\$929,033	\$2,032,173	\$852,397
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$60,205,000	\$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)	\$4,776,245	\$1,706,147	\$261,312	\$1,442,525
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$10,158,593	\$2,966,958	\$522,625	\$3,534,443
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$14,934,838</b>	<b>\$4,673,105</b>	<b>\$783,937</b>	<b>\$4,976,968</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$2,480,000	\$0	\$150,000	\$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	\$0	\$7,335	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$700,000	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$1,482,028	\$0	\$0
	Other sources: General Fund	\$29,429,342	\$0	\$0	\$308,358
	Other sources: All other	\$18,894,672	\$0	\$3,090,062	\$3,309,835
<b>Total Other Sources</b>		<b>\$50,804,014</b>	<b>\$2,182,028</b>	<b>\$3,247,397</b>	<b>\$3,618,193</b>
<b>Total Sources</b>		<b>\$65,738,852</b>	<b>\$6,855,133</b>	<b>\$4,031,334</b>	<b>\$8,595,161</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	\$4,441,374	\$1,706,147	\$0	\$1,442,525
	Public school capital outlay- Article 40	\$334,871	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$9,377,227	\$348,627	\$0	\$3,534,443
	Public school capital outlay - Article 42	\$781,366	\$2,533,134	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$14,934,838</b>	<b>\$4,587,908</b>	<b>\$0</b>	<b>\$4,976,968</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	\$1,780,818	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$2,480,000	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$18,735,314	\$700,000	\$0	\$1,436,701
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$1,482,028	\$0	\$0
	Public school capital projects funds	\$28,130,074	\$3,589,762	\$0	\$2,181,492
	General Fund and all other funds	\$0	\$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>\$49,345,388</b>	<b>\$5,771,790</b>	<b>\$1,780,818</b>	<b>\$3,618,193</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$64,280,226</b>	<b>\$10,359,698</b>	<b>\$1,780,818</b>	<b>\$8,595,161</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$1,458,626</b>	<b>(\$3,504,565)</b>	<b>\$2,250,516</b>	<b>\$0</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,222	(\$325,442)	\$2,454,618	\$0
	Unexpended - other sources	\$4,981,783	\$6,694,628	\$95,199	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$6,441,631</b>	<b>\$2,864,621</b>	<b>\$4,800,333</b>	<b>\$0</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,222	(\$240,245)	\$3,238,555	\$0
	Portion of total ending balance that is from other sources	\$6,440,409	\$3,104,866	\$1,561,778	\$0
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$39,794	\$11,079	\$1,827	\$8,035
	Adjusted unit tax rate	0.6975	0.6137	0.7288	0.2849
	Average adjusted unit tax rate for population group	0.5749	0.5639	0.6110	0.5639
	Assessed valuation per ADM	\$748,941	\$757,026	\$670,635	\$2,086,466
	Department of Public Instruction Lottery Allocation	\$2,898,920	\$570,866	\$94,140	\$414,018
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$0	\$33,000,000	\$42,000,000

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	\$3,045,027	\$2,059,371	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$6,381,245	\$3,259,406	NR
	Interest on restricted sales taxes	NR	(\$308,909)	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$9,117,363</b>	<b>\$5,318,777</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	NR
	NC Education Lottery	NR	\$1,159,470	\$579,010	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	(\$111)	\$792	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 Base Public School Capital Fund	NR	\$0	\$0	NR
	Other sources: General Fund	NR	\$9,046,597	\$531,401	NR
	Other sources: All other	NR	\$1,854,577	\$15,862,986	NR
<b>Total Other Sources</b>		<b>NR</b>	<b>\$12,060,533</b>	<b>\$16,974,189</b>	<b>NR</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$21,177,896</b>	<b>\$22,292,966</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	\$945,027	\$2,059,371	NR
	Public school debt service (principal and interest) - Article 42	NR	\$0	\$2,477,148	NR
	Public school capital outlay - Article 42	NR	\$5,599,558	\$782,258	NR
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>NR</b>	<b>\$8,644,585</b>	<b>\$5,318,777</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	\$1,159,470	\$579,010	NR
	Public school outlay - NC Education Lottery	NR	\$0	\$0	NR
	Public school debt service (principal and interest) - other sources	NR	\$9,054,213	\$13,087,484	NR
	NC-Needs Base school construction or certain capital leases for school facilities	NR	\$0	\$0	NR
	Public school capital projects funds	NR	\$6,098,350	\$16,172,281	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>\$16,312,033</b>	<b>\$29,838,775</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>NR</b>	<b>\$24,956,618</b>	<b>\$35,157,552</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>NR</b>	<b>(\$3,778,722)</b>	<b>(\$12,864,586)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$2,736,131	\$0	NR
	Unexpended - other sources	NR	\$13,315,450	\$11,757,082	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$12,272,859</b>	<b>(\$1,107,504)</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$3,208,909	\$0	NR
	Portion of total ending balance that is from other sources	NR	\$9,063,950	(\$1,107,504)	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,324	\$22,495	\$9,132	\$3,080
	Adjusted unit tax rate	0.7246	0.4854	0.6532	0.4948
	Average adjusted unit tax rate for population group	0.6110	0.5749	0.5639	0.5632
	Assessed valuation per ADM	\$756,322	\$863,793	\$1,515,190	\$1,250,972
	Department of Public Instruction Lottery Allocation	\$119,749	\$1,159,095	\$665,249	\$158,702
	School bonds authorized and Unissued as of 3/31 of the following year	\$36,500,000	\$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)	\$391,733	\$329,457	\$1,839,808	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$783,337	\$488,720	\$2,759,713	NR
	Interest on restricted sales taxes	\$195	\$0	\$11,304	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,175,265</b>	<b>\$818,177</b>	<b>\$4,610,825</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$58,800	\$545,429	NR
	NC Education Lottery	\$103,573	\$56,863	\$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	\$8	\$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 Base Public School Capital Fund	\$0	\$270,482	\$0	NR
	Other sources: General Fund	\$0	\$0	\$0	NR
	Other sources: All other	\$342,823	\$0	\$0	NR
<b>Total Other Sources</b>		<b>\$446,396</b>	<b>\$386,153</b>	<b>\$545,429</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$1,621,661</b>	<b>\$1,204,330</b>	<b>\$5,156,254</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	\$377,864	\$35,000	\$2,280,000	NR
	Public school debt service (principal and interest) - Article 42	\$582,264	\$0	\$0	NR
	Public school capital outlay - Article 42	\$0	\$0	\$3,420,000	NR
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$960,128</b>	<b>\$35,000</b>	<b>\$5,700,000</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	\$58,800	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$103,573	\$0	\$545,429	NR
	Public school outlay - NC Education Lottery	\$0	\$56,863	\$0	NR
	Public school debt service (principal and interest) - other sources	\$342,823	\$0	\$0	NR
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$363,642	\$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>\$446,396</b>	<b>\$479,305</b>	<b>\$1,945,429</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$1,406,524</b>	<b>\$514,305</b>	<b>\$7,645,429</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$215,137</b>	<b>\$690,025</b>	<b>(\$2,489,175)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$963,573	\$1,784,775	\$7,968,603	NR
	Unexpended - other sources	(\$820,970)	(\$896,363)	(\$2,181,154)	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$357,740</b>	<b>\$1,578,437</b>	<b>\$3,298,274</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,178,710	\$2,567,952	\$6,879,428	NR
	Portion of total ending balance that is from other sources	(\$820,970)	(\$989,515)	(\$3,581,154)	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,821	\$1,278	\$13,983	\$7,505
	Adjusted unit tax rate	0.6738	0.3962	0.6740	0.7985
	Average adjusted unit tax rate for population group	0.6110	0.6110	0.5749	0.5639
	Assessed valuation per ADM	\$849,156	\$1,618,401	\$752,118	\$571,961
	Department of Public Instruction Lottery Allocation	\$93,830	\$65,851	\$720,500	\$386,710
	School bonds authorized and Unissued as of 3/31 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)	\$1,997,269	\$5,327,431	\$836,547	\$1,189,433
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,994,536	\$10,658,485	\$2,796,899	\$5,119,972
	Interest on restricted sales taxes	\$3,379	\$11,793	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$5,995,184</b>	<b>\$15,997,709</b>	<b>\$3,633,446</b>	<b>\$6,309,405</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$880,500	\$3,281,839	\$405,000	\$300,000
	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	\$11
	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 Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$1,958,000	\$1,548,861	\$9,163,039	\$2,394,001
	Other sources: All other	\$134	\$1,030,406	\$10,335,328	\$0
<b>Total Other Sources</b>		<b>\$2,838,634</b>	<b>\$5,861,106</b>	<b>\$19,903,367</b>	<b>\$2,694,012</b>
<b>Total Sources</b>		<b>\$8,833,818</b>	<b>\$21,858,815</b>	<b>\$23,536,813</b>	<b>\$9,003,417</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	\$1,997,269	\$548,898	\$0	\$1,189,433
	Public school capital outlay- Article 40	\$0	\$3,657,340	\$1,400,000	\$0
	Public school debt service (principal and interest) - Article 42	\$1,074,680	\$1,097,796	\$0	\$5,119,972
	Public school capital outlay - Article 42	\$0	\$7,314,686	\$5,289,866	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$3,071,949</b>	<b>\$12,618,720</b>	<b>\$6,689,866</b>	<b>\$6,309,405</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	\$880,500	\$3,281,839	\$0	\$300,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$704,643	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$1,023,947	\$0	\$1,287,371
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$126,557	\$0	\$885,863	\$463,641
	General Fund and all other funds	\$1,958,000	\$0	\$0	\$643,000
	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>\$2,965,057</b>	<b>\$4,305,786</b>	<b>\$1,590,506</b>	<b>\$2,694,012</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$6,037,006</b>	<b>\$16,924,506</b>	<b>\$8,280,372</b>	<b>\$9,003,417</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$2,796,812</b>	<b>\$4,934,309</b>	<b>\$15,256,441</b>	<b>\$0</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$4,552,858	\$2,595,965	\$8,742,814	\$0
	Unexpended - other sources	\$283,331	\$8,733,494	\$5,226,468	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$7,633,001</b>	<b>\$16,263,768</b>	<b>\$29,225,723</b>	<b>\$0</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$7,476,093	\$5,974,954	\$5,686,394	\$0
	Portion of total ending balance that is from other sources	\$156,908	\$10,288,814	\$23,539,329	\$0
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$13,205	\$49,930	\$4,220	\$5,320
	Adjusted unit tax rate	0.4952	0.7083	0.4534	0.4001
	Average adjusted unit tax rate for population group	0.5749	0.5749	0.5632	0.5632
	Assessed valuation per ADM	\$776,159	\$487,494	\$1,920,696	\$3,203,726
	Department of Public Instruction Lottery Allocation	\$961,960	\$3,637,309	\$307,419	\$387,552
	School bonds authorized and Unissued as of 3/31 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)	\$3,813,622	\$1,104,038	NR	\$6,187,343
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,158,121	\$1,665,804	NR	\$14,180,610
	Interest on restricted sales taxes	\$17,812	\$0	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$8,989,555</b>	<b>\$2,769,842</b>	<b>NR</b>	<b>\$20,367,953</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	NR	\$1,157,830
	NC Education Lottery	\$0	\$128,217	NR	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	NR	\$19,579,770
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	NR	\$1,157,830
	Interest on debt proceeds	\$0	\$0	NR	\$33,639
	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	\$5,157,628	\$0	NR	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	NR	\$0
	Other sources: General Fund	\$3,313,696	\$5,750,932	NR	\$6,000,000
	Other sources: All other	\$0	\$0	NR	\$0
<b>Total Other Sources</b>		<b>\$8,471,324</b>	<b>\$5,879,149</b>	<b>NR</b>	<b>\$27,929,069</b>
<b>Total Sources</b>		<b>\$17,460,879</b>	<b>\$8,648,991</b>	<b>NR</b>	<b>\$48,297,022</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	NR	\$6,187,343
	Public school capital outlay- Article 40	\$2,494,178	\$1,090,679	NR	\$0
	Public school debt service (principal and interest) - Article 42	\$3,338,058	\$0	NR	\$14,180,610
	Public school capital outlay - Article 42	\$3,157,319	\$1,645,765	NR	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$8,989,555</b>	<b>\$2,736,444</b>	<b>NR</b>	<b>\$20,367,953</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$1,349,320	\$0	NR	\$1,157,830
	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	\$0	NR	\$0
	Public school outlay - NC Education Lottery	\$0	\$128,217	NR	\$0
	Public school debt service (principal and interest) - other sources	\$6,571,073	\$5,750,932	NR	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	NR	\$0
	Public school capital projects funds	\$0	\$0	NR	\$0
	General Fund and all other funds	\$0	\$0	NR	\$6,000,000
	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>\$7,920,393</b>	<b>\$5,879,149</b>	<b>NR</b>	<b>\$7,157,830</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$16,909,948</b>	<b>\$8,615,593</b>	<b>NR</b>	<b>\$27,525,783</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$550,931</b>	<b>\$33,398</b>	<b>NR</b>	<b>\$20,771,239</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	(\$300,000)	NR	\$0
	Unexpended - other sources	\$10,007,091	\$1,276,947	NR	\$55,957,733
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$10,558,022</b>	<b>\$1,010,345</b>	<b>NR</b>	<b>\$76,728,972</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	(\$266,602)	NR	\$0
	Portion of total ending balance that is from other sources	\$10,558,022	\$1,276,947	NR	\$76,728,972
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$23,746	\$6,041	\$9,549	\$32,490
	Adjusted unit tax rate	0.5400	0.7120	0.6881	0.6176
	Average adjusted unit tax rate for population group	0.5749	0.5632	0.5632	0.5749
	Assessed valuation per ADM	\$738,913	\$880,925	\$493,204	\$1,448,666
	Department of Public Instruction Lottery Allocation	\$1,729,853	\$440,075	\$695,627	\$2,366,837
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$0	\$0	\$23,825,300

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	\$6,970,956	\$1,910,101	\$5,279,919
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$14,631,979	\$2,642,994	\$8,683,777
	Interest on restricted sales taxes	NR	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$21,602,935</b>	<b>\$4,553,095</b>	<b>\$13,963,696</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	\$0
	NC Education Lottery	NR	\$3,648,510	\$400,000	\$1,969,371
	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	\$0	\$0	\$0
	Interest on debt proceeds	NR	\$153,562	\$0	\$1,810
	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	\$9,216,542
	NC-Needs Base Public School Capital Fund	NR	\$0	\$0	\$0
	Other sources: General Fund	NR	\$32,677,266	\$2,788,512	\$8,148,921
	Other sources: All other	NR	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>\$36,479,338</b>	<b>\$3,188,512</b>	<b>\$19,336,644</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$58,082,273</b>	<b>\$7,741,607</b>	<b>\$33,300,340</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	\$6,970,956	\$1,910,101	\$5,070,122
	Public school capital outlay- Article 40	NR	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	NR	\$14,631,979	\$2,642,994	\$8,336,177
	Public school capital outlay - Article 42	NR	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>NR</b>	<b>\$21,602,935</b>	<b>\$4,553,095</b>	<b>\$13,406,299</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	\$3,648,510	\$400,000	\$1,969,371
	Public school outlay - NC Education Lottery	NR	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	NR	\$0	\$1,288,512	\$7,276,921
	NC-Needs Base school construction or certain capital leases for school facilities	NR	\$0	\$0	\$0
	Public school capital projects funds	NR	\$40,198,201	\$0	\$5,948,376
	General Fund and all other funds	NR	\$3,966,456	\$1,500,000	\$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>\$47,813,167</b>	<b>\$3,188,512</b>	<b>\$15,194,668</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>NR</b>	<b>\$69,416,102</b>	<b>\$7,741,607</b>	<b>\$28,600,967</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>NR</b>	<b>(\$11,333,829)</b>	<b>\$0</b>	<b>\$4,699,373</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$0	\$0	\$2,317,183
	Unexpended - other sources	NR	\$127,813,433	\$0	\$24,583,611
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$116,479,604</b>	<b>\$0</b>	<b>\$31,600,167</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$0	\$0	\$2,874,580
	Portion of total ending balance that is from other sources	NR	\$116,479,604	\$0	\$28,725,587
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$5,331	\$54,042	\$7,917	\$31,028
	Adjusted unit tax rate	0.8887	0.6781	0.6702	0.6945
	Average adjusted unit tax rate for population group	0.5632	0.5749	0.5639	0.5749
	Assessed valuation per ADM	\$658,256	\$797,376	\$844,206	\$680,635
	Department of Public Instruction Lottery Allocation	\$388,354	\$3,936,861	\$576,739	\$2,260,333
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$95,295,000	\$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)	\$0	\$206,091	\$1,434,103	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$0	\$310,897	\$1,589,978	NR
	Interest on restricted sales taxes	\$0	\$183	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$0</b>	<b>\$517,171</b>	<b>\$3,024,081</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	NR
	NC Education Lottery	\$0	\$0	\$567,385	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	\$565,788	\$0	NR
	Interest on debt proceeds	\$0	\$267,697	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$101,286	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	NR
	NC-Needs Base Public School Capital Fund	\$0	\$1,890,022	\$0	NR
	Other sources: General Fund	\$0	\$0	\$1,571,895	NR
	Other sources: All other	\$0	\$0	\$0	NR
<b>Total Other Sources</b>		<b>\$0</b>	<b>\$2,824,793</b>	<b>\$2,139,280</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$0</b>	<b>\$3,341,964</b>	<b>\$5,163,361</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	\$206,091	\$1,434,102	NR
	Public school capital outlay- Article 40	\$0	\$0	\$0	NR
	Public school debt service (principal and interest) - Article 42	\$0	\$151,705	\$1,589,978	NR
	Public school capital outlay - Article 42	\$0	\$159,192	\$0	NR
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$0</b>	<b>\$516,988</b>	<b>\$3,024,080</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	\$200,000	\$0	\$0	NR
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$0	NR
	Public school outlay - NC Education Lottery	\$0	\$0	\$567,385	NR
	Public school debt service (principal and interest) - other sources	\$0	\$267,697	\$2,699,380	NR
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$2,498,002	\$0	NR
	Public school capital projects funds	\$0	\$0	\$495,292	NR
	General Fund and all other funds	\$0	\$132,116	\$1,004,510	NR
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$1,004,510	NR
<b>Total Uses Funded by Other Sources</b>		<b>\$200,000</b>	<b>\$2,897,815</b>	<b>\$5,771,077</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$200,000</b>	<b>\$3,414,803</b>	<b>\$8,795,157</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$200,000)</b>	<b>(\$72,839)</b>	<b>(\$3,631,796)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax		\$0	\$16,780	NR
	Unexpended - other sources	\$1,352,287	\$187,425	\$2,050,925	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$941,011</b>	<b>\$114,586</b>	<b>(\$1,564,091)</b>	<b>NR</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	(\$211,276)	\$183	\$16,781	NR
	Portion of total ending balance that is from other sources	\$1,152,287	\$114,403	(\$1,580,872)	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,564	\$1,122	\$7,047	\$2,838
	Adjusted unit tax rate	0.7875	0.5600	0.6694	0.7397
	Average adjusted unit tax rate for population group	0.6110	0.6110	0.5639	0.6110
	Assessed valuation per ADM	\$622,990	\$1,068,947	\$746,070	\$448,591
	Department of Public Instruction Lottery Allocation	\$80,588	\$57,813	\$513,360	\$206,744
	School bonds authorized and Unissued as of 3/31 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)	\$8,726,831	\$1,181,606	NR	\$1,554,962
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$19,027,315	\$200,000	NR	\$2,955,602
	Interest on restricted sales taxes	\$0	\$0	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$27,754,146</b>	<b>\$1,381,606</b>	<b>NR</b>	<b>\$4,510,564</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	NR	\$0
	NC Education Lottery	\$4,750,000	\$0	NR	\$348,628
	Proceeds from general obligation debt for public school less issuance costs	\$120,000,000	\$0	NR	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	NR	\$1,593,719
	Interest on debt proceeds	\$210,292	\$0	NR	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$685,007	NR	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$1,651,167	NR	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	NR	\$0
	Other sources: General Fund	\$40,556,630	\$1,181,606	NR	\$341,000
	Other sources: All other	\$4,000,000	\$0	NR	\$0
<b>Total Other Sources</b>		<b>\$169,516,922</b>	<b>\$3,517,780</b>	<b>NR</b>	<b>\$2,283,347</b>
<b>Total Sources</b>		<b>\$197,271,068</b>	<b>\$4,899,386</b>	<b>NR</b>	<b>\$6,793,911</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	\$8,726,831	\$0	NR	\$1,527,511
	Public school capital outlay- Article 40	\$0	\$1,181,606	NR	\$0
	Public school debt service (principal and interest) - Article 42	\$19,027,315	\$0	NR	\$417,270
	Public school capital outlay - Article 42	\$0	\$200,000	NR	\$1,038,923
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$27,754,146</b>	<b>\$1,381,606</b>	<b>NR</b>	<b>\$2,983,704</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	\$4,750,000	\$0	NR	\$179,138
	Public school outlay - NC Education Lottery	\$0	\$0	NR	\$0
	Public school debt service (principal and interest) - other sources	\$36,766,585	\$750,854	NR	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	NR	\$0
	Public school capital projects funds	\$13,276,298	\$0	NR	\$166,780
	General Fund and all other funds	\$0	\$0	NR	\$1,643,719
	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>\$54,792,883</b>	<b>\$750,854</b>	<b>NR</b>	<b>\$1,989,637</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$82,547,029</b>	<b>\$2,132,460</b>	<b>NR</b>	<b>\$4,973,341</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$114,724,039</b>	<b>\$2,766,926</b>	<b>NR</b>	<b>\$1,820,570</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$1,593,792	NR	\$3,935,085
	Unexpended - other sources	\$20,264,021	\$4,335,072	NR	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$134,988,060</b>	<b>\$8,695,790</b>	<b>NR</b>	<b>\$5,755,655</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,593,792	NR	\$5,461,945
	Portion of total ending balance that is from other sources	\$134,988,060	\$7,101,998	NR	\$293,710
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$70,760	\$5,569	\$20,315	\$6,971
	Adjusted unit tax rate	0.6022	0.7114	0.6310	0.5148
	Average adjusted unit tax rate for population group	0.5749	0.5632	0.5749	0.5639
	Assessed valuation per ADM	\$779,752	\$738,334	\$477,642	\$1,383,140
	Department of Public Instruction Lottery Allocation	\$5,154,736	\$405,690	\$1,046,768	\$507,825
	School bonds authorized and Unissued as of 3/31 of the following year	\$180,000,000	\$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)	\$3,156,664	NR	\$1,454,740	NR
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,660,121	NR	\$1,346,754	NR
	Interest on restricted sales taxes	\$0	NR	\$0	NR
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$8,816,785</b>	<b>NR</b>	<b>\$2,801,494</b>	<b>NR</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	NR
	NC Education Lottery	\$1,064,638	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	\$9,209	NR	\$0	NR
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$687,434	NR	\$0	NR
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	\$0	NR
	NC-Needs Base Public School Capital Fund	\$0	NR	\$0	NR
	Other sources: General Fund	\$2,201,530	NR	\$0	NR
	Other sources: All other	\$3,388,467	NR	\$0	NR
<b>Total Other Sources</b>		<b>\$7,351,278</b>	<b>NR</b>	<b>\$0</b>	<b>NR</b>
<b>Total Sources</b>		<b>\$16,168,063</b>	<b>NR</b>	<b>\$2,801,494</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	\$3,156,664	NR	\$1,454,740	NR
	Public school capital outlay- Article 40	\$0	NR	\$0	NR
	Public school debt service (principal and interest) - Article 42	\$5,660,121	NR	\$742,670	NR
	Public school capital outlay - Article 42	\$0	NR	\$604,084	NR
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$8,816,785</b>	<b>NR</b>	<b>\$2,801,494</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	\$1,064,638	NR	\$0	NR
	Public school outlay - NC Education Lottery	\$0	NR	\$0	NR
	Public school debt service (principal and interest) - other sources	\$2,201,530	NR	\$0	NR
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	NR	\$0	NR
	Public school capital projects funds	\$21,078,314	NR	\$0	NR
	General Fund and all other funds	\$1,500,000	NR	\$393,579	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>\$25,844,482</b>	<b>NR</b>	<b>\$393,579</b>	<b>NR</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$34,661,267</b>	<b>NR</b>	<b>\$3,195,073</b>	<b>NR</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$18,493,204)</b>	<b>NR</b>	<b>(\$393,579)</b>	<b>NR</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	\$200,817	NR
	Unexpended - other sources	\$22,898,564	NR	\$0	NR
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$4,405,360</b>	<b>NR</b>	<b>(\$192,762)</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	\$200,817	NR
	Portion of total ending balance that is from other sources	\$4,405,360	NR	(\$393,579)	NR
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$13,320	\$2,595	\$8,915	\$558
	Adjusted unit tax rate	0.4931	0.8429	0.6913	0.7026
	Average adjusted unit tax rate for population group	0.5749	0.6110	0.5639	0.6110
	Assessed valuation per ADM	\$1,281,451	\$664,440	\$448,780	\$1,681,906
	Department of Public Instruction Lottery Allocation	\$970,337	\$133,713	\$459,361	\$40,649
	School bonds authorized and Unissued as of 3/31 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)	\$4,039,824	\$1,345,718	\$5,753,112	\$213,116
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$9,021,886	\$2,797,682	\$9,180,462	\$426,233
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$13,061,710</b>	<b>\$4,143,400</b>	<b>\$14,933,574</b>	<b>\$639,349</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$223,536	\$2,325,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$35,001,612	\$0	\$298,088	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$47,586	\$0	\$29,685	\$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	\$3,400,000	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$35,123,310	\$448,573	\$16,155,927	\$1,486,273
	Other sources: All other	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$70,172,508</b>	<b>\$4,072,109</b>	<b>\$18,808,700</b>	<b>\$1,486,273</b>
<b>Total Sources</b>		<b>\$83,234,218</b>	<b>\$8,215,509</b>	<b>\$33,742,274</b>	<b>\$2,125,622</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	\$1,345,718	\$5,753,112	\$0
	Public school capital outlay- Article 40	\$4,039,824	\$0	\$0	\$131,663
	Public school debt service (principal and interest) - Article 42	\$3,317,398	\$37,198	\$9,180,462	\$0
	Public school capital outlay - Article 42	\$5,704,488	\$1,485,759	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$13,061,710</b>	<b>\$2,868,675</b>	<b>\$14,933,574</b>	<b>\$131,663</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$400,000
	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	\$223,536	\$2,325,000	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$22,206,300	\$0	\$16,939,961	\$1,400,810
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$13,978,097	\$1,816,776	\$8,809,640	\$0
	General Fund and all other funds	\$4,191,626	\$0	\$2,900,000	\$76,877
	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>\$40,376,023</b>	<b>\$2,040,312</b>	<b>\$30,974,601</b>	<b>\$1,877,687</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$53,437,733</b>	<b>\$4,908,987</b>	<b>\$45,908,175</b>	<b>\$2,009,350</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$29,796,485</b>	<b>\$3,306,522</b>	<b>(\$12,165,901)</b>	<b>\$116,272</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$1,872,061	\$0	\$1,656,579
	Unexpended - other sources	\$9,469,752	(\$46,287)	\$22,706,506	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$39,266,237</b>	<b>\$5,132,296</b>	<b>\$10,540,605</b>	<b>\$1,772,851</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$3,146,786	\$0	\$2,164,265
	Portion of total ending balance that is from other sources	\$39,266,237	\$1,985,510	\$10,540,605	(\$391,414)
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$26,169	\$3,595	\$36,587	\$1,015
	Adjusted unit tax rate	0.4715	0.3600	0.6696	0.7022
	Average adjusted unit tax rate for population group	0.5749	0.5632	0.5749	0.6110
	Assessed valuation per ADM	\$1,066,234	\$3,189,905	\$655,290	\$932,106
	Department of Public Instruction Lottery Allocation	\$1,906,364	\$261,888	\$2,665,295	\$52,300
	School bonds authorized and Unissued as of 3/31 of the following year	\$83,990,000	\$0	\$0	\$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)	\$1,412,741	\$1,045,789	\$2,044,501	\$894,233
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$2,825,864	\$2,092,106	\$4,166,682	\$2,323,164
	Interest on restricted sales taxes	\$0	\$0	\$0	\$2,128
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$4,238,605</b>	<b>\$3,137,895</b>	<b>\$6,211,183</b>	<b>\$3,219,525</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$34,026	\$0	\$779,160	\$355,758
	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	\$3,922
	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	\$3,605,171	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$6,137,047	\$4,816,093
	Other sources: All other	\$4,725,778	\$0	(\$1,866)	\$250,787
<b>Total Other Sources</b>		<b>\$4,759,804</b>	<b>\$0</b>	<b>\$10,519,512</b>	<b>\$5,426,560</b>
<b>Total Sources</b>		<b>\$8,998,409</b>	<b>\$3,137,895</b>	<b>\$16,730,695</b>	<b>\$8,646,085</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	\$1,412,741	\$0	\$2,044,501	\$898,216
	Public school capital outlay- Article 40	\$0	\$250,000	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$2,825,864	\$2,087,000	\$4,166,682	\$2,347,527
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$4,238,605</b>	<b>\$2,337,000</b>	<b>\$6,211,183</b>	<b>\$3,245,743</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	\$0	\$0	\$800,000	\$355,758
	Public school outlay - NC Education Lottery	\$34,026	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$3,344,246	\$0	\$3,776,233	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$0	\$8,195,540
	General Fund and all other funds	\$1,347,506	\$0	\$5,965,985	\$1,229,000
	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>\$4,725,778</b>	<b>\$0</b>	<b>\$10,542,218</b>	<b>\$9,780,298</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$8,964,383</b>	<b>\$2,337,000</b>	<b>\$16,753,401</b>	<b>\$13,026,041</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$34,026</b>	<b>\$800,895</b>	<b>(\$22,706)</b>	<b>(\$4,379,956)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$570,315	\$0	\$453,205
	Unexpended - other sources	\$0	\$2,096,415	\$1,763,558	\$12,229,320
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$34,026</b>	<b>\$3,467,625</b>	<b>\$1,740,852</b>	<b>\$8,302,569</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,371,210	\$0	\$426,987
	Portion of total ending balance that is from other sources	\$34,026	\$2,096,415	\$1,740,852	\$7,875,582
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$9,852	\$8,287	\$11,288	\$4,454
	Adjusted unit tax rate	0.6831	0.8066	0.5408	0.3866
	Average adjusted unit tax rate for population group	0.5639	0.5639	0.5639	0.5632
	Assessed valuation per ADM	\$671,612	\$514,137	\$1,059,436	\$1,881,191
	Department of Public Instruction Lottery Allocation	\$717,700	\$603,692	\$822,310	\$324,465
	School bonds authorized and Unissued as of 3/31 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)	\$494,966	\$489,258	\$1,351,872	\$20,828,538
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$953,099	\$978,516	\$2,471,232	\$60,454,575
	Interest on restricted sales taxes	\$0	\$0	\$13,543	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,448,065</b>	<b>\$1,467,774</b>	<b>\$3,836,647</b>	<b>\$81,283,113</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$410,000	\$285,758	\$0	\$17,063,986
	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	\$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	\$963,077	\$0	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$4,960,000
Other sources: All other	\$0	\$720,848	\$0	\$72,213,603	
<b>Total Other Sources</b>		<b>\$1,373,077</b>	<b>\$1,006,606</b>	<b>\$0</b>	<b>\$94,237,589</b>
<b>Total Sources</b>		<b>\$2,821,142</b>	<b>\$2,474,380</b>	<b>\$3,836,647</b>	<b>\$175,520,702</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	\$200,000	\$489,258	\$380,481	\$20,828,538
	Public school capital outlay- Article 40	\$0	\$0	\$433,842	\$0
	Public school debt service (principal and interest) - Article 42	\$229,667	\$392,132	\$772,489	\$60,454,575
	Public school capital outlay - Article 42	\$833,077	\$586,384	\$738,703	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$1,262,744</b>	<b>\$1,467,774</b>	<b>\$2,325,515</b>	<b>\$81,283,113</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	\$0	\$285,758	\$0	\$17,063,986
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$72,213,603
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$0	\$228,629,349
	General Fund and all other funds	\$0	\$0	\$53,200	\$4,960,000
	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>\$0</b>	<b>\$285,758</b>	<b>\$53,200</b>	<b>\$322,866,938</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$1,262,744</b>	<b>\$1,753,532</b>	<b>\$2,378,715</b>	<b>\$404,150,051</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$1,558,398</b>	<b>\$720,848</b>	<b>\$1,457,932</b>	<b>(\$228,629,349)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$0	\$8,014,028	\$0
	Unexpended - other sources	\$0	\$9,379,637	(\$158,291)	\$47,770,067
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$1,558,398</b>	<b>\$10,100,485</b>	<b>\$9,313,669</b>	<b>(\$180,859,282)</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$185,321	\$0	\$9,525,160	\$0
	Portion of total ending balance that is from other sources	\$1,373,077	\$10,100,485	(\$211,491)	(\$180,859,282)
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$2,185	\$2,779	\$5,824	\$145,620
	Adjusted unit tax rate	0.4476	0.8114	0.5002	0.5459
	Average adjusted unit tax rate for population group	0.6110	0.6110	0.5632	0.5749
	Assessed valuation per ADM	\$1,279,535	\$737,867	\$817,917	\$1,341,629
	Department of Public Instruction Lottery Allocation	\$159,174	\$143,193	\$300,093	\$10,608,149
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$0	\$0	\$490,085,000

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)	\$352,336	NR	\$2,258,346	\$1,670,894
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$700,172	NR	\$4,349,606	\$3,373,731
	Interest on restricted sales taxes	\$0	NR	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,052,508</b>	<b>NR</b>	<b>\$6,607,952</b>	<b>\$5,044,625</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	\$0
	NC Education Lottery	\$0	NR	\$28,341	\$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	\$0	\$0
	Interest on debt proceeds	\$0	NR	\$24,189	\$2,610
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$92,610	NR	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	NR	\$3,100,000	\$0
	NC-Needs Base Public School Capital Fund	\$0	NR	\$0	\$4,144,743
	Other sources: General Fund	\$272,563	NR	\$8,023,012	\$0
	Other sources: All other	\$0	NR	\$95,704	\$242,786
<b>Total Other Sources</b>		<b>\$365,173</b>	<b>NR</b>	<b>\$11,271,246</b>	<b>\$4,390,139</b>
<b>Total Sources</b>		<b>\$1,417,681</b>	<b>NR</b>	<b>\$17,879,198</b>	<b>\$9,434,764</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	\$142,857	NR	\$2,258,346	\$1,670,894
	Public school capital outlay- Article 40	\$209,479	NR	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	NR	\$4,349,606	\$1,594,695
	Public school capital outlay - Article 42	\$519,882	NR	\$0	\$1,396,890
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$872,218</b>	<b>NR</b>	<b>\$6,607,952</b>	<b>\$4,662,479</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	\$0	NR	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	NR	\$28,341	\$0
	Public school debt service (principal and interest) - other sources	\$0	NR	\$10,373,012	\$242,786
	NC-Needs Base school construction or certain capital leases for school facilities	\$180,291	NR	\$0	\$4,332,218
	Public school capital projects funds	\$272,563	NR	\$1,905,689	\$4,332,219
	General Fund and all other funds	\$0	NR	\$750,000	\$101,250
	Fair market value of assets donated to public schools by the county	\$0	NR	\$750,000	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$452,854</b>	<b>NR</b>	<b>\$13,807,042</b>	<b>\$9,008,473</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$1,325,072</b>	<b>NR</b>	<b>\$20,414,994</b>	<b>\$13,670,952</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$92,609</b>	<b>NR</b>	<b>(\$2,535,796)</b>	<b>(\$4,236,188)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$1,461,560	NR	\$0	\$215,145
	Unexpended - other sources	(\$949,468)	NR	\$16,500,462	\$10,422,369
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$604,701</b>	<b>NR</b>	<b>\$13,964,666</b>	<b>\$6,401,326</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,641,850	NR	\$0	\$597,291
	Portion of total ending balance that is from other sources	(\$1,037,149)	NR	\$13,964,666	\$5,804,035
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,778	\$3,658	\$12,737	\$14,497
	Adjusted unit tax rate	0.4965	0.5778	0.4677	0.5648
	Average adjusted unit tax rate for population group	0.6110	0.5632	0.5749	0.5639
	Assessed valuation per ADM	\$1,053,710	\$981,964	\$1,150,261	\$571,848
	Department of Public Instruction Lottery Allocation	\$91,614	\$266,478	\$927,867	\$746,984
	School bonds authorized and Unissued as of 3/31 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)	\$5,059,950	NR	\$5,104,074	\$3,308,930
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$13,840,723	NR	\$8,333,791	\$4,301,107
	Interest on restricted sales taxes	\$0	NR	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$18,900,673</b>	<b>NR</b>	<b>\$13,437,865</b>	<b>\$7,610,037</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	\$0
	NC Education Lottery	\$2,506,793	NR	\$1,646,000	\$1,308,468
	Proceeds from general obligation debt for public school less issuance costs	\$0	NR	\$0	\$21,059,886
	Proceeds from non-general obligation debt for public school less issuance costs	\$3,756,750	NR	\$0	\$0
	Interest on debt proceeds	\$11,109	NR	\$5,058	\$31,765
	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	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	NR	\$0	\$0
	Other sources: General Fund	\$5,914,428	NR	\$0	\$0
	Other sources: All other	\$0	NR	\$35,659	\$0
<b>Total Other Sources</b>		<b>\$12,189,080</b>	<b>NR</b>	<b>\$1,686,717</b>	<b>\$22,400,119</b>
<b>Total Sources</b>		<b>\$31,089,753</b>	<b>NR</b>	<b>\$15,124,582</b>	<b>\$30,010,156</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	\$5,059,950	NR	\$5,104,074	\$3,295,430
	Public school capital outlay- Article 40	\$0	NR	\$0	\$13,500
	Public school debt service (principal and interest) - Article 42	\$13,840,723	NR	\$8,333,791	\$4,287,607
	Public school capital outlay - Article 42	\$0	NR	\$0	\$13,500
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$18,900,673</b>	<b>NR</b>	<b>\$13,437,865</b>	<b>\$7,610,037</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	\$0	NR	\$1,646,000	\$1,308,468
	Public school outlay - NC Education Lottery	\$2,506,793	NR	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$5,914,428	NR	\$0	\$12,141,381
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	NR	\$0	\$0
	Public school capital projects funds	\$5,291,210	NR	\$6,661,542	\$11,856,642
	General Fund and all other funds	\$0	NR	\$3,700,000	\$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>\$13,712,431</b>	<b>NR</b>	<b>\$12,007,542</b>	<b>\$25,306,491</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$32,613,104</b>	<b>NR</b>	<b>\$25,445,407</b>	<b>\$32,916,528</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$1,523,351)</b>	<b>NR</b>	<b>(\$10,320,825)</b>	<b>(\$2,906,372)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	\$0	\$4,334,119
	Unexpended - other sources	\$9,126,595	NR	(\$47,057,390)	\$12,252,934
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$7,603,244</b>	<b>NR</b>	<b>(\$57,378,215)</b>	<b>\$13,680,681</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	\$0	\$4,334,119
	Portion of total ending balance that is from other sources	\$7,603,244	NR	(\$57,378,215)	\$9,346,562
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$26,641	\$1,288	\$27,265	\$19,752
	Adjusted unit tax rate	0.4755	0.8424	0.6029	0.8077
	Average adjusted unit tax rate for population group	0.5749	0.6110	0.5749	0.5749
	Assessed valuation per ADM	\$1,806,125	\$1,779,083	\$567,472	\$1,112,742
	Department of Public Instruction Lottery Allocation	\$1,940,749	\$93,829	\$1,986,205	\$1,438,896
	School bonds authorized and Unissued as of 3/31 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)	\$590,396	\$853,745	NR	\$235,000
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$460,938	\$1,707,491	NR	\$362,622
	Interest on restricted sales taxes	\$0	\$1,959	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$1,051,334</b>	<b>\$2,563,195</b>	<b>NR</b>	<b>\$597,622</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	NR	\$0
	NC Education Lottery	\$66,539	\$377,000	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	\$1,831,922	NR	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	NR	\$0
	Other sources: General Fund	\$0	\$3,395,262	NR	\$386,602
	Other sources: All other	\$0	\$0	NR	\$450,000
<b>Total Other Sources</b>		<b>\$66,539</b>	<b>\$5,604,184</b>	<b>NR</b>	<b>\$836,602</b>
<b>Total Sources</b>		<b>\$1,117,873</b>	<b>\$8,167,379</b>	<b>NR</b>	<b>\$1,434,224</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	\$295,041	\$853,745	NR	\$0
	Public school capital outlay- Article 40	\$0	\$0	NR	\$235,000
	Public school debt service (principal and interest) - Article 42	\$9,478	\$463,636	NR	\$0
	Public school capital outlay - Article 42	\$375,000	\$701,130	NR	\$362,622
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$679,519</b>	<b>\$2,018,511</b>	<b>NR</b>	<b>\$597,622</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	\$377,000	NR	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	NR	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	NR	\$836,602
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	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>\$0</b>	<b>\$377,000</b>	<b>NR</b>	<b>\$836,602</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$679,519</b>	<b>\$2,395,511</b>	<b>NR</b>	<b>\$1,434,224</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$438,354</b>	<b>\$5,771,868</b>	<b>NR</b>	<b>\$0</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$44,573	\$0	NR	\$0
	Unexpended - other sources	\$359,646	\$4,240,571	NR	\$0
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$842,573</b>	<b>\$10,012,439</b>	<b>NR</b>	<b>\$0</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$416,388	\$544,684	NR	\$0
	Portion of total ending balance that is from other sources	\$426,185	\$9,467,755	NR	\$0
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,229	\$5,174	\$9,722	\$1,580
	Adjusted unit tax rate	0.5772	0.6620	0.5506	0.5483
	Average adjusted unit tax rate for population group	0.6110	0.5632	0.5639	0.6110
	Assessed valuation per ADM	\$1,569,703	\$658,616	\$861,607	\$1,000,206
	Department of Public Instruction Lottery Allocation	\$89,530	\$376,916	\$708,230	\$115,100
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$0	\$0	\$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)	\$801,241	\$3,124,199	\$523,704	\$2,882,825
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,201,862	\$6,248,399	\$751,791	\$5,765,650
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,003,103</b>	<b>\$9,372,598</b>	<b>\$1,275,495</b>	<b>\$8,648,475</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$27,503	\$0	\$0	\$0
	NC Education Lottery	\$0	\$1,867,520	\$0	\$1,600,000
	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	\$19,585
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$116,282	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$7,597,641	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$6,890,136
	Other sources: All other	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$27,503</b>	<b>\$9,581,443</b>	<b>\$0</b>	<b>\$8,509,721</b>
<b>Total Sources</b>		<b>\$2,030,606</b>	<b>\$18,954,041</b>	<b>\$1,275,495</b>	<b>\$17,158,196</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	\$621,049	\$2,882,825
	Public school capital outlay- Article 40	\$662,826	\$232,500	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$645,143	\$0	\$0	\$5,765,650
	Public school capital outlay - Article 42	\$0	\$517,500	\$483,056	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$1,307,969</b>	<b>\$750,000</b>	<b>\$1,104,105</b>	<b>\$8,648,475</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$27,503	\$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	\$0	\$1,867,520	\$0	\$1,600,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$2,894,136
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$13,660,084	\$0	\$18,530,760
	General Fund and all other funds	\$0	\$250,000	\$0	\$3,996,000
	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>\$27,503</b>	<b>\$15,777,604</b>	<b>\$0</b>	<b>\$27,020,896</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$1,335,472</b>	<b>\$16,527,604</b>	<b>\$1,104,105</b>	<b>\$35,669,371</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$695,134</b>	<b>\$2,426,437</b>	<b>\$171,390</b>	<b>(\$18,511,175)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$356,403	\$27,923,463	\$808,077	\$0
	Unexpended - other sources	\$0	\$16,279,123	\$0	\$32,526,782
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$1,051,537</b>	<b>\$46,629,023</b>	<b>\$979,467</b>	<b>\$14,015,607</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$1,051,537	\$36,546,061	\$979,467	\$0
	Portion of total ending balance that is from other sources	\$0	\$10,082,962	\$0	\$14,015,607
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$4,263	\$23,481	\$2,073	\$19,778
	Adjusted unit tax rate	0.7026	0.6322	0.4965	0.5525
	Average adjusted unit tax rate for population group	0.5632	0.5749	0.6110	0.5749
	Assessed valuation per ADM	\$1,209,281	\$661,699	\$1,701,005	\$620,802
	Department of Public Instruction Lottery Allocation	\$310,552	\$1,710,548	\$151,015	\$1,440,791
	School bonds authorized and Unissued as of 3/31 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)	NR	\$2,979,806	\$1,824,630	\$2,623,475
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$3,767,126	\$3,649,260	\$5,246,950
	Interest on restricted sales taxes	NR	\$0	\$9,684	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$6,746,932</b>	<b>\$5,483,574</b>	<b>\$7,870,425</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	\$0
	NC Education Lottery	NR	\$812,031	\$821,643	\$1,454,470
	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	\$0	\$0	\$0
	Interest on debt proceeds	NR	\$0	\$0	\$61
	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 Base Public School Capital Fund	NR	\$0	\$0	\$0
	Other sources: General Fund	NR	\$0	\$882,525	\$1,312,053
	Other sources: All other	NR	\$0	\$43,666	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>\$812,031</b>	<b>\$1,747,834</b>	<b>\$2,766,584</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$7,558,963</b>	<b>\$7,231,408</b>	<b>\$10,637,009</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	\$266,666	\$715,437	\$0
	Public school capital outlay- Article 40	NR	\$2,629,003	\$418,726	\$1,927,905
	Public school debt service (principal and interest) - Article 42	NR	\$434,941	\$1,433,023	\$4,204,215
	Public school capital outlay - Article 42	NR	\$3,416,323	\$838,709	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>NR</b>	<b>\$6,746,933</b>	<b>\$3,405,895</b>	<b>\$6,132,120</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	\$821,643	\$1,454,470
	Public school outlay - NC Education Lottery	NR	\$812,031	\$0	\$0
	Public school debt service (principal and interest) - other sources	NR	\$0	\$43,666	\$1,312,053
	NC-Needs Base school construction or certain capital leases for school facilities	NR	\$0	\$0	\$0
	Public school capital projects funds	NR	\$0	\$0	\$0
	General Fund and all other funds	NR	\$0	\$882,525	\$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>\$812,031</b>	<b>\$1,747,834</b>	<b>\$2,766,523</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>NR</b>	<b>\$7,558,964</b>	<b>\$5,153,729</b>	<b>\$8,898,643</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>NR</b>	<b>(\$1)</b>	<b>\$2,077,679</b>	<b>\$1,738,366</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$20,000	\$4,414,673	\$3,070,677
	Unexpended - other sources	NR	\$0	\$0	\$1,282,109
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$19,999</b>	<b>\$6,492,352</b>	<b>\$6,091,152</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$19,999	\$6,492,352	\$4,808,982
	Portion of total ending balance that is from other sources	NR	\$0	\$0	\$1,282,170
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$6,904	\$20,961	\$11,178	\$18,402
	Adjusted unit tax rate	0.7960	0.7119	0.6361	0.5647
	Average adjusted unit tax rate for population group	0.5632	0.5749	0.5639	0.5749
	Assessed valuation per ADM	\$521,737	\$365,075	\$717,051	\$773,475
	Department of Public Instruction Lottery Allocation	\$502,944	\$1,080,054	\$814,297	\$1,340,553
	School bonds authorized and Unissued as of 3/31 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)	\$1,001,405	NR	\$865,234	\$1,295,211
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$2,002,811	NR	\$1,198,622	\$2,249,404
	Interest on restricted sales taxes	\$4,517	NR	\$3,924	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$3,008,733</b>	<b>NR</b>	<b>\$2,067,780</b>	<b>\$3,544,615</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	NR	\$0	\$658,000
	NC Education Lottery	\$296,119	NR	\$511,995	\$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	\$0	\$0
	Interest on debt proceeds	\$5,041	NR	\$805	\$0
	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	\$1,400,000	NR	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$5,886,833	NR	\$0	\$0
	Other sources: General Fund	\$2,312,936	NR	\$300,000	\$1,933,694
	Other sources: All other	\$0	NR	\$0	\$0
<b>Total Other Sources</b>		<b>\$9,900,929</b>	<b>NR</b>	<b>\$812,800</b>	<b>\$2,591,694</b>
<b>Total Sources</b>		<b>\$12,909,662</b>	<b>NR</b>	<b>\$2,880,580</b>	<b>\$6,136,309</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	\$1,002,911	NR	\$865,234	\$0
	Public school capital outlay- Article 40	\$0	NR	\$1,198,622	\$1,295,211
	Public school debt service (principal and interest) - Article 42	\$2,005,822	NR	\$0	\$0
	Public school capital outlay - Article 42	\$0	NR	\$0	\$2,249,404
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$3,008,733</b>	<b>NR</b>	<b>\$2,063,856</b>	<b>\$3,544,615</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	\$300,000	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$296,119	NR	\$511,995	\$658,000
	Public school outlay - NC Education Lottery	\$0	NR	\$0	\$680,385
	Public school debt service (principal and interest) - other sources	\$1,152,650	NR	\$240,874	\$1,415,569
	NC-Needs Base school construction or certain capital leases for school facilities	\$5,886,833	NR	\$0	\$0
	Public school capital projects funds	\$5,570,880	NR	\$0	\$0
	General Fund and all other funds	\$1,000,000	NR	\$74,036	\$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>\$13,906,482</b>	<b>NR</b>	<b>\$1,126,905</b>	<b>\$2,753,954</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$16,915,215</b>	<b>NR</b>	<b>\$3,190,761</b>	<b>\$6,298,569</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$4,005,553)</b>	<b>NR</b>	<b>(\$310,181)</b>	<b>(\$162,260)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	NR	\$826,337	\$0
	Unexpended - other sources	\$8,614,897	NR	\$13,577,466	\$269,169
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$4,609,344</b>	<b>NR</b>	<b>\$14,093,622</b>	<b>\$106,909</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$0	NR	\$830,261	\$0
	Portion of total ending balance that is from other sources	\$4,609,344	NR	\$13,263,361	\$106,909
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$7,549	\$10,799	\$5,485	\$8,210
	Adjusted unit tax rate	0.5278	0.7673	0.9146	0.6021
	Average adjusted unit tax rate for population group	0.5639	0.5639	0.5632	0.5639
	Assessed valuation per ADM	\$1,058,793	\$470,993	\$442,622	\$730,895
	Department of Public Instruction Lottery Allocation	\$388,977	\$786,687	\$399,573	\$598,083
	School bonds authorized and Unissued as of 3/31 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)	NR	\$1,697,196	NR	\$1,008,549
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$3,394,392	NR	\$1,792,230
	Interest on restricted sales taxes	NR	\$0	NR	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$5,091,588</b>	<b>NR</b>	<b>\$2,800,779</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	NR	\$0
	NC Education Lottery	NR	\$0	NR	\$0
	Proceeds from general obligation debt for public school less issuance costs	NR	\$0	NR	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	NR	\$10,000,000	NR	\$0
	Interest on debt proceeds	NR	\$31,075	NR	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	NR	\$0	NR	\$0
	Portion of Article 46 that the County used for School Capital Outlay	NR	\$0	NR	\$0
	NC-Needs Base Public School Capital Fund	NR	\$0	NR	\$0
	Other sources: General Fund	NR	\$5,576,338	NR	\$0
	Other sources: All other	NR	\$293,068	NR	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>\$15,900,481</b>	<b>NR</b>	<b>\$0</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$20,992,069</b>	<b>NR</b>	<b>\$2,800,779</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	NR	\$110,408
	Public school capital outlay- Article 40	NR	\$1,100,319	NR	\$898,141
	Public school debt service (principal and interest) - Article 42	NR	\$2,294,074	NR	\$0
	Public school capital outlay - Article 42	NR	\$1,100,319	NR	\$170,854
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>NR</b>	<b>\$4,494,712</b>	<b>NR</b>	<b>\$1,179,403</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	NR	\$0	NR	\$0
	Public school capital outlay- Public School Building Capital Fund	NR	\$0	NR	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	NR	\$0	NR	\$0
	Public school outlay - NC Education Lottery	NR	\$0	NR	\$0
	Public school debt service (principal and interest) - other sources	NR	\$4,682,203	NR	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	NR	\$0	NR	\$0
	Public school capital projects funds	NR	\$4,530,306	NR	\$114,268
	General Fund and all other funds	NR	\$0	NR	\$0
	Fair market value of assets donated to public schools by the county	NR	\$0	NR	\$0
<b>Total Uses Funded by Other Sources</b>		<b>NR</b>	<b>\$9,212,509</b>	<b>NR</b>	<b>\$114,268</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>NR</b>	<b>\$13,707,221</b>	<b>NR</b>	<b>\$1,293,671</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>NR</b>	<b>\$7,284,848</b>	<b>NR</b>	<b>\$1,507,108</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$691,704	NR	\$2,577,327
	Unexpended - other sources	NR	\$7,455,995	NR	(\$3,168,021)
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$15,432,547</b>	<b>NR</b>	<b>\$916,414</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$1,288,580	NR	\$4,198,703
	Portion of total ending balance that is from other sources	NR	\$14,143,967	NR	(\$3,282,289)
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$5,613	\$10,179	\$1,937	\$3,295
	Adjusted unit tax rate	0.6596	0.5496	0.3594	0.6024
	Average adjusted unit tax rate for population group	0.5632	0.5639	0.6110	0.5632
	Assessed valuation per ADM	\$833,257	\$686,378	\$1,029,973	\$2,112,192
	Department of Public Instruction Lottery Allocation	\$408,896	\$741,521	\$99,807	\$240,034
	School bonds authorized and Unissued as of 3/31 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)	\$82,252	\$5,866,592	\$1,102,047	\$19,395,762
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$164,503	\$9,751,291	\$1,875,990	\$45,716,062
	Interest on restricted sales taxes	\$192	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$246,947</b>	<b>\$15,617,883</b>	<b>\$2,978,037</b>	<b>\$65,111,824</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$3,320,447	\$384,535	\$10,240,742
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$5,370,554	\$0	\$220,081,203
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$21,456,797
	Interest on debt proceeds	\$0	\$10,593	\$0	\$180,570
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$83,463	\$4,308,840	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0
	NC-Needs Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$27,746,577	\$0	\$210,228,670
	Other sources: All other	\$0	\$0	\$0	\$140,710
<b>Total Other Sources</b>		<b>\$83,463</b>	<b>\$40,757,011</b>	<b>\$384,535</b>	<b>\$462,328,692</b>
<b>Total Sources</b>		<b>\$330,410</b>	<b>\$56,374,894</b>	<b>\$3,362,572</b>	<b>\$527,440,516</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	\$82,252	\$5,866,592	\$0	\$19,395,762
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$124,557	\$9,751,291	\$0	\$0
	Public school capital outlay - Article 42	\$39,946	\$0	\$625,000	\$0
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$246,755</b>	<b>\$15,617,883</b>	<b>\$625,000</b>	<b>\$19,395,762</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	\$0	\$3,020,098	\$0	\$10,240,742
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$18,604,009	\$0	\$222,916,723
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$62,675	\$17,977,259	\$0	\$287,399,216
	General Fund and all other funds	\$0	\$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>\$62,675</b>	<b>\$39,601,366</b>	<b>\$0</b>	<b>\$520,556,681</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$309,430</b>	<b>\$55,219,249</b>	<b>\$625,000</b>	<b>\$539,952,443</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>\$20,980</b>	<b>\$1,155,645</b>	<b>\$2,737,572</b>	<b>(\$12,511,927)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$0	\$0	\$5,960,731	\$38,449,109
	Unexpended - other sources	\$387,174	\$20,198,812	\$763,099	\$120,978,071
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$408,154</b>	<b>\$21,354,457</b>	<b>\$9,461,402</b>	<b>\$146,915,253</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$192	\$0	\$8,313,768	\$84,165,171
	Portion of total ending balance that is from other sources	\$407,962	\$21,354,457	\$1,147,634	\$62,750,082
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$621	\$41,411	\$5,075	\$161,291
	Adjusted unit tax rate	0.9092	0.5880	0.7197	0.5744
	Average adjusted unit tax rate for population group	0.6110	0.5749	0.5632	0.5749
	Assessed valuation per ADM	\$725,645	\$884,044	\$570,057	\$1,198,693
	Department of Public Instruction Lottery Allocation	\$31,998	\$3,016,715	\$369,705	\$11,749,753
	School bonds authorized and Unissued as of 3/31 of the following year	\$0	\$0	\$0	\$278,990,000

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	\$314,345	\$1,329,963	\$2,373,624
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	NR	\$343,999	\$3,255,638	\$4,747,248
	Interest on restricted sales taxes	NR	\$0	\$0	\$1,567
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>NR</b>	<b>\$658,344</b>	<b>\$4,585,601</b>	<b>\$7,122,439</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	NR	\$0	\$0	\$0
	NC Education Lottery	NR	\$0	\$237,564	\$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	\$0	\$0	\$0
	Interest on debt proceeds	NR	\$0	\$0	\$911
	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 Base Public School Capital Fund	NR	\$0	\$0	\$0
	Other sources: General Fund	NR	\$0	\$0	\$1,096,492
	Other sources: All other	NR	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>NR</b>	<b>\$0</b>	<b>\$237,564</b>	<b>\$1,097,403</b>
<b>Total Sources</b>		<b>NR</b>	<b>\$658,344</b>	<b>\$4,823,165</b>	<b>\$8,219,842</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	\$0	\$2,373,624
	Public school capital outlay- Article 40	NR	\$314,345	\$0	\$0
	Public school debt service (principal and interest) - Article 42	NR	\$0	\$0	\$2,554,710
	Public school capital outlay - Article 42	NR	\$173,710	\$0	\$2,042,910
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>NR</b>	<b>\$488,055</b>	<b>\$0</b>	<b>\$6,971,244</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	\$237,564	\$0
	Public school debt service (principal and interest) - other sources	NR	\$0	\$0	\$67,462
	NC-Needs Base school construction or certain capital leases for school facilities	NR	\$0	\$0	\$0
	Public school capital projects funds	NR	\$0	\$925,081	\$175,603
	General Fund and all other funds	NR	\$0	\$0	\$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>\$0</b>	<b>\$1,162,645</b>	<b>\$243,065</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>NR</b>	<b>\$488,055</b>	<b>\$1,162,645</b>	<b>\$7,214,309</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>NR</b>	<b>\$170,289</b>	<b>\$3,660,520</b>	<b>\$1,005,533</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	NR	\$1,075,969	\$0	\$3,324,417
	Unexpended - other sources	NR	\$0	\$0	\$6,638,955
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>NR</b>	<b>\$1,246,258</b>	<b>\$3,660,520</b>	<b>\$10,968,905</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	NR	\$1,246,258	\$4,585,601	\$3,475,612
	Portion of total ending balance that is from other sources	NR	\$0	(\$925,081)	\$7,493,293
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,727	\$1,169	\$4,760	\$17,933
	Adjusted unit tax rate	0.7429	0.8500	0.3180	0.6682
	Average adjusted unit tax rate for population group	0.6110	0.6110	0.5639	0.5749
	Assessed valuation per ADM	\$1,470,380	\$870,182	\$2,042,256	\$517,403
	Department of Public Instruction Lottery Allocation	\$125,809	\$85,159	\$346,756	\$924,031
	School bonds authorized and Unissued as of 3/31 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)	\$1,872,885	\$0	\$965,582	\$488,944
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,000,036	\$0	\$1,113,419	\$363,250
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$4,872,921</b>	<b>\$0</b>	<b>\$2,079,001</b>	<b>\$852,194</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	\$0	\$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 Base Public School Capital Fund	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$1,931,225	\$0	\$972,204	\$0
	Other sources: All other	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>		<b>\$2,556,225</b>	<b>\$0</b>	<b>\$1,422,204</b>	<b>\$0</b>
<b>Total Sources</b>		<b>\$7,429,146</b>	<b>\$0</b>	<b>\$3,501,205</b>	<b>\$852,194</b>

**Deduct - Uses of County Funding for Public School Capital Outlay:**

<b>Use Funded by Restricted Portions of Local Option Sales Taxes:</b>	Public school debt service (principal and interest) - Article 40	\$243,541	\$0	\$965,582	\$250,000
	Public school capital outlay- Article 40	\$1,569,229	\$2,211,049	\$1,113,419	\$300,000
	Public school debt service (principal and interest) - Article 42	\$390,184	\$0	\$0	\$250,000
	Public school capital outlay - Article 42	\$2,514,116	\$3,236,786	\$0	\$269,405
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$4,717,070</b>	<b>\$5,447,835</b>	<b>\$2,079,001</b>	<b>\$1,069,405</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	\$1,281,225	\$0	\$0	\$0
	NC-Needs Base school construction or certain capital leases for school facilities	\$0	\$14,974,873	\$0	\$0
	Public school capital projects funds	\$2,000,000	\$0	\$0	\$0
	General Fund and all other funds	\$650,000	\$18,687,953	\$598,195	\$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>\$4,556,225</b>	<b>\$33,662,826</b>	<b>\$1,048,195</b>	<b>\$0</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$9,273,295</b>	<b>\$39,110,661</b>	<b>\$3,127,196</b>	<b>\$1,069,405</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$1,844,149)</b>	<b>(\$39,110,661)</b>	<b>\$374,009</b>	<b>(\$217,211)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$162,500	(\$21,514,729)	(\$1)	\$1,539,218
	Unexpended - other sources	\$0	\$496,761	\$1,004,432	\$170,740
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>(\$1,681,649)</b>	<b>(\$60,128,629)</b>	<b>\$1,378,440</b>	<b>\$1,492,747</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$318,351	(\$26,962,564)	(\$1)	\$1,322,007
	Portion of total ending balance that is from other sources	(\$2,000,000)	(\$33,166,065)	\$1,378,441	\$170,740
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$8,818	\$10,679	\$5,036	\$2,071
	Adjusted unit tax rate	0.6075	0.6155	0.5957	0.5611
	Average adjusted unit tax rate for population group	0.5639	0.5639	0.5632	0.6110
	Assessed valuation per ADM	\$687,254	\$730,712	\$635,331	\$1,157,851
	Department of Public Instruction Lottery Allocation	\$642,375	\$550,255	\$366,863	\$150,868
	School bonds authorized and Unissued as of 3/31 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)	\$206,190,488	\$2,514,518
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$415,151,085	\$5,062,818
	Interest on restricted sales taxes	(\$144,327)	(\$1,760)
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$621,197,246</b>	<b>\$7,575,576</b>
<b>Other Sources:</b>	Withdrawal from the Public Schools Building Capital Fund	\$2,972,956	\$36,256
	NC Education Lottery	\$77,179,876	\$941,218
	Proceeds from general obligation debt for public school less issuance costs	\$421,391,113	\$5,138,916
	Proceeds from non-general obligation debt for public school less issuance costs	\$73,760,270	\$899,515
	Interest on debt proceeds	\$1,965,480	\$23,969
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$6,774,922	\$82,621
	Portion of Article 46 that the County used for School Capital Outlay	\$37,923,148	\$462,477
	NC-Needs Base Public School Capital Fund	\$43,695,127	\$532,867
	Other sources: General Fund	\$537,457,907	\$6,554,365
	Other sources: All other	\$144,906,534	\$1,767,153
<b>Total Other Sources</b>		<b>\$1,348,027,333</b>	<b>\$16,439,358</b>
<b>Total Sources</b>		<b>\$1,969,224,579</b>	<b>\$24,014,934</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	\$148,341,982	\$1,809,049
	Public school capital outlay- Article 40	\$43,979,363	\$536,334
	Public school debt service (principal and interest) - Article 42	\$248,778,201	\$3,033,881
	Public school capital outlay - Article 42	\$91,583,303	\$1,116,870
<b>Total Uses Funded by Restricted Portions of Local</b>		<b>\$532,682,849</b>	<b>\$6,496,132</b>
<b>Uses Funded by Other Sources:</b>	Public school debt service (principal and interest) - Public School Building Capital Fund	\$2,967,511	\$36,189
	Public school capital outlay- Public School Building Capital Fund	\$2,541,124	\$30,989
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$72,144,502	\$879,811
	Public school outlay - NC Education Lottery	\$5,758,758	\$70,229
	Public school debt service (principal and interest) - other sources	\$554,179,326	\$6,758,284
	NC-Needs Base school construction or certain capital leases for school facilities	\$48,634,723	\$593,106
	Public school capital projects funds	\$863,295,000	\$10,527,988
	General Fund and all other funds	\$71,885,541	\$876,653
	Fair market value of assets donated to public schools by the county	\$1,754,510	\$21,396
<b>Total Uses Funded by Other Sources</b>		<b>\$1,623,160,995</b>	<b>\$19,794,646</b>
<b>Total Uses of Capital Funding for School Capital</b>		<b>\$2,155,843,844</b>	<b>\$26,290,779</b>
<b>Sources of County Funding Over (Under) Uses of</b>		<b>(\$186,619,265)</b>	<b>(\$2,275,845)</b>
<b>Add: Beginning Balance, July 1</b>	Unexpended restricted - local option sales tax	\$157,145,236	\$1,916,405
	Unexpended - other sources	\$866,117,260	\$10,562,406
<b>Equals: Ending Balance, June 30</b>	<b>Total Ending Balance</b>	<b>\$836,643,231</b>	<b>\$10,202,966</b>
<b>Total Ending Balance Comprised of:</b>	Portion of total ending balance that is restricted - local option sales tax	\$245,659,633	\$2,995,849
	Portion of total ending balance that is from other sources	\$590,983,598	\$7,207,117
<b>Additional Information:</b>	Average daily membership (ADM)- Allotted	\$1,411,656	\$14,117
	Adjusted unit tax rate		0.6165
	Average adjusted unit tax rate for population group		
	Assessed valuation per ADM		\$1,029,680
	Department of Public Instruction Lottery Allocation	\$98,500,000	
	School bonds authorized and Unissued as of 3/31 of the following year	\$1,601,405,300	

## Notes to the Preceding Report

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**Note #1:** Counties for the fiscal year ended June 30, 2022 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, 2022 have been restated.

Note	County
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- |   |   |
|---|---|
| 1 | Chatham, Granville, Hoke, Mecklenburg, Onslow, Wilkes, Wilson |
| 2 | Bladen, Buncombe, Chatham, Graham, Haywood, Rockingham        |

## 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, 2022, 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 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 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 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 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, 2021 (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, 2021.

**Beginning balances, July 1, 2021: 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, 2021.

**Ending balances, June 30, 2022: 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, 2022.

**Ending balances, June 30, 2022: 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, 2022.

**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 N.C. Department of Revenue. These are the tax rates in effect for the 2022 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 2022 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 N.C. Department of Revenue.

**School bonds authorized and unissued as of June 30, 2022.** 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, 2022. This information was obtained from the Department of State Treasurer. The authorized and unissued bond values are reduced by BANS as of June 30, 2022.

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