



STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Memorandum #2022-10**

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, 2021

DATE: **May 2, 2022**

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, 2022, the following 13 counties did not provide data for this report for:

Anson	Columbus	Hyde	Northampton	Sampson
Caswell	Edgecombe	Madison	Pender	
Cherokee	Harnett	Montgomery	Richmond	

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 Susan McCullen at [Susan.McCullen@nctreasurer.com](mailto:Susan.McCullen@nctreasurer.com).

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

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		ALAMANCE COUNTY	ALEXANDER COUNTY	ALLEGHANY COUNTY	ANSON COUNTY	ASHE COUNTY	AVERY COUNTY (2)	BEAUFORT COUNTY	BERTIE COUNTY (2)	BLADEN COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,867,506	\$873,895	\$248,294	\$0	\$658,300	\$524,482	\$1,080,986	\$0	\$714,179
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$6,596,852	\$1,747,791	\$307,016	\$0	\$1,142,053	\$1,387,564	\$1,723,363	\$0	\$1,428,359
	Interest on restricted sales taxes	\$0	\$643	\$0	\$0	\$0	\$0	\$0	\$74	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$9,464,358</b>	<b>\$2,622,329</b>	<b>\$555,310</b>	<b>\$0</b>	<b>\$1,800,353</b>	<b>\$1,912,046</b>	<b>\$2,804,349</b>	<b>\$74</b>	<b>\$2,142,538</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$55,264	\$0	\$0	\$0	\$0	\$0	\$168,068
	NC Education Lottery	\$1,893,004	\$0	\$0	\$0	\$229,748	\$350,000	\$484,000	\$300,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$150,018,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$1,925	\$0	\$0	\$0	\$0	\$0	\$0	\$734,499	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$638,333
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$269,579	\$0	\$0	\$0	\$0	\$1,370,837	\$0	\$0	\$0
Other sources: All other	\$17,188,303	\$0	\$17	\$0	\$10,677	\$6,857,442	\$0	\$0	\$0	
<b>Total Other Sources</b>		<b>\$169,371,731</b>	<b>\$0</b>	<b>\$55,281</b>	<b>\$0</b>	<b>\$240,425</b>	<b>\$8,578,279</b>	<b>\$484,000</b>	<b>\$1,034,499</b>	<b>\$806,401</b>
<b>Total Sources</b>		<b>\$178,836,089</b>	<b>\$2,622,329</b>	<b>\$610,591</b>	<b>\$0</b>	<b>\$2,040,778</b>	<b>\$10,490,325</b>	<b>\$3,288,349</b>	<b>\$1,034,573</b>	<b>\$2,948,939</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$2,867,506	\$209,806	\$0	\$0	\$175,643	\$524,482	\$1,080,986	\$0	\$341,166
	Public school capital outlay- Article 40	\$0	\$1,044,433	\$264,906	\$0	\$482,657	\$0	\$0	\$0	\$198,045
	Public school debt service (principal and interest) - Article 42	\$121,722	\$209,806	\$0	\$0	\$0	\$943,026	\$936,485	\$0	\$662,264
	Public school capital outlay - Article 42	\$339,527	\$1,044,433	\$257,349	\$0	\$302,685	\$444,538	\$786,878	\$0	\$384,441
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$3,328,755</b>	<b>\$2,508,478</b>	<b>\$522,255</b>	<b>\$0</b>	<b>\$960,985</b>	<b>\$1,912,046</b>	<b>\$2,804,349</b>	<b>\$0</b>	<b>\$1,585,916</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$55,264	\$0	\$0	\$0	\$0	\$949,336	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,459,068	\$0	\$0	\$0	\$229,748	\$0	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$433,936	\$0	\$0	\$0	\$0	\$350,000	\$484,000	\$0	\$168,068
	Public school debt service (principal and interest) - other sources	\$262,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$9,314,975	\$0	\$0	\$0	\$0	\$6,857,442	\$0	\$0	\$0
	General Fund and all other funds	\$3,300,000	\$0	\$0	\$0	\$0	\$1,370,837	\$0	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$14,770,210</b>	<b>\$0</b>	<b>\$55,264</b>	<b>\$0</b>	<b>\$229,748</b>	<b>\$8,578,279</b>	<b>\$484,000</b>	<b>\$949,336</b>	<b>\$168,068</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$18,098,965</b>	<b>\$2,508,478</b>	<b>\$577,519</b>	<b>\$0</b>	<b>\$1,190,733</b>	<b>\$10,490,325</b>	<b>\$3,288,349</b>	<b>\$949,336</b>	<b>\$1,753,984</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$160,737,124</b>	<b>\$113,851</b>	<b>\$33,072</b>	<b>\$0</b>	<b>\$850,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,237</b>	<b>\$1,194,955</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$1,256,126	\$4,568,196	\$624,697	\$1,594,433	\$0	\$616	\$858,259	\$320,650	\$0
	Unexpended - other sources	\$0	\$0	\$0	\$0	\$279,387	\$114,985	\$430,316	(\$390,529)	\$0
<b>Total Ending Balance</b>		<b>\$161,993,250</b>	<b>\$4,682,047</b>	<b>\$657,769</b>	<b>\$1,594,433</b>	<b>\$1,129,432</b>	<b>\$115,601</b>	<b>\$1,288,575</b>	<b>\$15,358</b>	<b>\$638,333</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$7,391,729	\$4,682,047	\$657,752	\$1,594,433	\$839,368	\$616	\$858,259	\$320,724	\$0
	Portion of total ending balance that is from other sources	\$154,601,521	\$0	\$17	\$0	\$290,064	\$114,985	\$430,316	(\$305,366)	\$638,333
Additional Information:	Average daily membership (ADM)- Allotted	\$23,046	\$4,757	\$1,410	\$3,147	\$2,936	\$1,898	\$6,351	\$1,987	\$4,094
	Adjusted unit tax rate	0.5814	0.6451	0.5897	0.7008	0.4173	0.4558	0.6081	0.8677	0.7626
	Average adjusted unit tax rate for population group	0.5930	0.5581	0.6317	0.6317	0.5581	0.6317	0.5581	0.6317	0.5581
	Assessed valuation per ADM	\$652,635	\$571,022	\$1,256,710	\$678,571	\$1,433,746	\$2,193,964	\$992,494	\$728,991	\$744,165
	Department of Public Instruction Lottery Allocation	\$1,806,092	\$372,801	\$110,500	\$0	\$0	\$148,744	\$497,722	\$155,719	\$86,456
	School bonds authorized and unissued as of June 30	\$19,515,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		BRUNSWICK COUNTY	BUNCOMBE COUNTY	BURKE COUNTY	CABARRUS COUNTY (2)	CALDWELL COUNTY	CAMDEN COUNTY	CARTERET COUNTY	CASWELL COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,672,108	\$4,898,787	\$5,818,999	\$3,962,435	\$1,401,370	\$222,344	\$1,304,549	\$0
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,649,088	\$12,951,439	\$3,382,402	\$8,744,524	\$2,802,739	\$444,688	\$3,195,489	\$0
	Interest on restricted sales taxes	\$13,602	\$0	\$40,922	\$1,222	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$8,334,798</b>	<b>\$17,850,226</b>	<b>\$9,242,323</b>	<b>\$12,708,181</b>	<b>\$4,204,109</b>	<b>\$667,032</b>	<b>\$4,500,038</b>	<b>\$0</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$924,888	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$800,000	\$0	\$0	\$2,300,000	\$0	\$150,000	\$0	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$47,549,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$9,196	\$1,075	\$0	\$0	\$1,027	\$20,429	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$227	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$9,204,235	\$0	\$0	\$0
	Other sources: General Fund	\$11,560,933	\$23,387,620	\$2,521,130	\$55,609,488	\$0	\$0	\$1,352,641	\$0
Other sources: All other	\$0	\$0	\$136,764	\$0	\$0	\$501,473	\$1,805,864	\$0	
<b>Total Other Sources</b>		<b>\$59,919,162</b>	<b>\$24,313,583</b>	<b>\$2,657,894</b>	<b>\$57,909,488</b>	<b>\$9,205,489</b>	<b>\$671,902</b>	<b>\$3,158,505</b>	<b>\$0</b>
<b>Total Sources</b>		<b>\$68,253,960</b>	<b>\$42,163,809</b>	<b>\$11,900,217</b>	<b>\$70,617,669</b>	<b>\$13,409,598</b>	<b>\$1,338,934</b>	<b>\$7,658,543</b>	<b>\$0</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$4,751,906	\$3,612,888	\$0	\$0	\$1,304,549	\$0
	Public school capital outlay- Article 40	\$0	\$4,898,787	\$0	\$349,547	\$1,732,356	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$2,279,894	\$0	\$0	\$7,928,915	\$2,727,342	\$0	\$3,195,489	\$0
	Public school capital outlay - Article 42	\$2,123,171	\$12,951,439	\$3,362,119	\$815,609	\$75,397	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$4,403,065</b>	<b>\$17,850,226</b>	<b>\$8,114,025</b>	<b>\$12,706,959</b>	<b>\$4,535,095</b>	<b>\$0</b>	<b>\$4,500,038</b>	<b>\$0</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$924,888	\$0	\$0	\$0	\$1,386,329	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$800,000	\$0	\$0	\$2,300,000	\$0	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$8,870,310	\$22,610,201	\$434,869	\$23,846,824	\$0	\$0	\$18,798	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$9,204,235	\$0	\$0	\$0
	Public school capital projects funds	\$32,305,604	\$9,062,499	\$0	\$35,758,674	\$642,503	\$0	\$3,139,707	\$0
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$41,975,914</b>	<b>\$32,597,588</b>	<b>\$434,869</b>	<b>\$61,905,498</b>	<b>\$9,846,738</b>	<b>\$1,386,329</b>	<b>\$3,158,505</b>	<b>\$0</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$46,378,979</b>	<b>\$50,447,814</b>	<b>\$8,548,894</b>	<b>\$74,612,457</b>	<b>\$14,381,833</b>	<b>\$1,386,329</b>	<b>\$7,658,543</b>	<b>\$0</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$21,874,981</b>	<b>(\$8,284,005)</b>	<b>\$3,351,323</b>	<b>(\$3,994,788)</b>	<b>(\$972,235)</b>	<b>(\$47,395)</b>	<b>\$0</b>	<b>\$0</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$5,278,704	\$0	\$3,497,118	\$0	\$5,544	\$1,787,586	\$0	\$1,195,284
	Unexpended - other sources	\$2,879,227	\$24,053,192	\$15,624,340	\$8,977,793	\$7,335,877	\$809,626	\$0	\$0
<b>Total Ending Balance</b>		<b>\$30,032,912</b>	<b>\$15,769,187</b>	<b>\$22,472,781</b>	<b>\$4,983,005</b>	<b>\$6,369,186</b>	<b>\$2,549,817</b>	<b>\$0</b>	<b>\$1,195,284</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$9,210,437	\$0	\$4,625,416	\$1,222	(\$325,442)	\$2,454,618	\$0	\$1,195,284
	Portion of total ending balance that is from other sources	\$20,822,475	\$15,769,187	\$17,847,365	\$4,981,783	\$6,694,628	\$95,199	\$0	\$0
Additional Information:	Average daily membership (ADM)- Allotted	\$12,851	\$28,049	\$11,908	\$39,876	\$11,231	\$1,888	\$8,091	\$2,356
	Adjusted unit tax rate	0.4526	0.4461	0.6163	0.7366	0.5787	0.6377	0.3181	0.7216
	Average adjusted unit tax rate for population group	0.5930	0.5930	0.5792	0.5930	0.5792	0.6317	0.5792	0.6317
	Assessed valuation per ADM	\$2,341,701	\$1,456,702	\$618,859	\$717,813	\$685,739	\$623,104	\$2,028,880	\$725,730
	Department of Public Instruction Lottery Allocation	\$1,007,121	\$2,198,174	\$933,218	\$3,125,043	\$0	\$0	\$170,864	\$0
	School bonds authorized and unissued as of June 30	\$60,205,000	\$0	\$0	\$11,000,000	\$0	\$33,000,000	\$42,000,000	\$36,500,000

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		CATAWBA COUNTY	CHATHAM COUNTY	CHEROKEE COUNTY	CHOWAN COUNTY	CLAY COUNTY	CLEVELAND COUNTY	COLUMBUS COUNTY	Craven County
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,638,567	\$1,698,213	\$0	\$316,582	\$299,821	\$1,629,481	\$0	\$1,790,252
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,687,602	\$2,665,326	\$0	\$633,164	\$437,463	\$2,444,221	\$0	\$3,580,505
	Interest on restricted sales taxes	\$11	\$0	\$0	\$209	\$0	\$1,402	\$0	\$1,258
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$8,326,180</b>	<b>\$4,363,539</b>	<b>\$0</b>	<b>\$949,955</b>	<b>\$737,284</b>	<b>\$4,075,104</b>	<b>\$0</b>	<b>\$5,372,015</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$575,000	\$0	\$0
	NC Education Lottery	\$482,740	\$1,340,675	\$0	\$0	\$33,600	\$0	\$0	\$1,219,700
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$18,550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	(\$784)	\$339,299	\$0	\$0	\$107	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$3,585,677	\$0	\$0	\$0
	Other sources: General Fund	\$9,413,872	\$5,676,102	\$0	\$0	\$0	\$0	\$0	\$1,994,967
Other sources: All other	\$1,244,464	\$829,593	\$0	\$0	\$0	\$0	\$0	\$102,272	
<b>Total Other Sources</b>		<b>\$29,690,292</b>	<b>\$8,185,669</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,619,384</b>	<b>\$575,000</b>	<b>\$0</b>	<b>\$3,316,939</b>
<b>Total Sources</b>		<b>\$38,016,472</b>	<b>\$12,549,208</b>	<b>\$0</b>	<b>\$949,955</b>	<b>\$4,356,668</b>	<b>\$4,650,104</b>	<b>\$0</b>	<b>\$8,688,954</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$2,075,000	\$0	\$0	\$0	\$0	\$1,049,060	\$0	\$0
	Public school capital outlay- Article 40	\$563,567	\$1,698,213	\$0	\$949,396	\$0	\$580,000	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$2,029,939	\$0	\$0	\$0	\$1,573,590	\$0	\$2,710,606
	Public school capital outlay - Article 42	\$5,442,428	\$635,387	\$0	\$0	\$0	\$870,000	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$8,080,995</b>	<b>\$4,363,539</b>	<b>\$0</b>	<b>\$949,396</b>	<b>\$0</b>	<b>\$4,072,650</b>	<b>\$0</b>	<b>\$2,710,606</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$482,740	\$13,401,675	\$0	\$0	\$0	\$575,000	\$0	\$1,219,700
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$33,600	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$9,413,872	\$5,316,980	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$4,777,903	\$0	\$0	\$0
	Public school capital projects funds	\$8,586,822	\$15,347,775	\$0	\$0	\$2,168,769	\$0	\$0	\$186,805
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$0	\$1,400,000	\$0	\$2,097,239
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$18,483,434</b>	<b>\$34,066,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,980,272</b>	<b>\$1,975,000</b>	<b>\$0</b>	<b>\$3,503,744</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$26,564,429</b>	<b>\$38,429,969</b>	<b>\$0</b>	<b>\$949,396</b>	<b>\$6,980,272</b>	<b>\$6,047,650</b>	<b>\$0</b>	<b>\$6,214,350</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$11,452,043</b>	<b>(\$25,880,761)</b>	<b>\$0</b>	<b>\$559</b>	<b>(\$2,623,604)</b>	<b>(\$1,397,546)</b>	<b>\$0</b>	<b>\$2,474,604</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$2,490,946	\$0	\$1,291,840	\$963,014	\$1,047,491	\$7,966,149	\$240,660	\$1,461,070
	Unexpended - other sources	\$2,108,592	\$25,576,843	\$1,956,179	(\$820,970)	\$2,464,525	(\$781,154)	\$749,658	\$900,515
<b>Total Ending Balance</b>		<b>\$16,051,581</b>	<b>(\$303,918)</b>	<b>\$3,248,019</b>	<b>\$142,603</b>	<b>\$888,412</b>	<b>\$5,787,449</b>	<b>\$990,318</b>	<b>\$4,836,189</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$2,736,131	\$0	\$1,291,840	\$963,573	\$1,784,775	\$7,968,603	\$240,660	\$4,122,479
	Portion of total ending balance that is from other sources	\$13,315,450	(\$303,918)	\$1,956,179	(\$820,970)	(\$896,363)	(\$2,181,154)	\$749,658	\$713,710
Additional Information:	Average daily membership (ADM)- Allotted	\$22,796	\$9,071	\$3,102	\$1,880	\$1,287	\$14,134	\$7,587	\$13,295
	Adjusted unit tax rate	0.5280	0.5940	0.4593	0.7345	0.4300	0.6342	0.6705	0.4917
	Average adjusted unit tax rate for population group	0.5930	0.5792	0.5581	0.6317	0.6317	0.5792	0.5792	0.5930
	Assessed valuation per ADM	\$829,865	\$1,323,768	\$1,199,426	\$800,608	\$1,563,614	\$679,494	\$505,366	\$744,438
	Department of Public Instruction Lottery Allocation	\$481,400	\$710,885	\$0	\$39,701	\$0	\$298,478	\$0	\$1,041,916
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		CUMBERLAND COUNTY	CURRITUCK COUNTY (2)	DARE COUNTY	DAVIDSON COUNTY	DAVIE COUNTY	DUPLIN COUNTY (2)	DURHAM COUNTY	EDGECOMBE COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$4,573,576	\$712,018	\$1,053,342	\$3,335,890	\$945,609	\$1,117,544	\$5,307,232	\$0
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$9,233,080	\$2,544,200	\$4,625,903	\$4,646,735	\$1,218,609	\$1,918,950	\$12,004,533	\$0
	Interest on restricted sales taxes	\$1,941	\$10,623	\$0	\$7,891	\$0	\$977	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$13,808,597</b>	<b>\$3,266,841</b>	<b>\$5,679,245</b>	<b>\$7,990,516</b>	<b>\$2,164,218</b>	<b>\$3,037,471</b>	<b>\$17,311,765</b>	<b>\$0</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$20,245	\$0
	NC Education Lottery	\$3,349,297	\$513,000	\$325,000	\$1,525,376	\$686,096	\$0	\$0	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$10,986,729	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$1,012,600	\$0	\$0	\$0	\$720,247	\$0
	Interest on debt proceeds	\$0	\$0	\$36	\$0	\$0	\$0	\$9,195	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$156,880	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$4,601,092	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$3,483,245	\$0	\$3,240,476	\$0	\$5,771,731	\$0	\$3,370,000	\$0
Other sources: All other	\$1,047,910	\$12,420	\$0	\$3,401,049	\$0	\$0	\$0	\$0	
<b>Total Other Sources</b>		<b>\$7,880,452</b>	<b>\$525,420</b>	<b>\$4,578,112</b>	<b>\$9,684,397</b>	<b>\$6,457,827</b>	<b>\$0</b>	<b>\$15,806,416</b>	<b>\$0</b>
<b>Total Sources</b>		<b>\$21,689,049</b>	<b>\$3,792,261</b>	<b>\$10,257,357</b>	<b>\$17,674,913</b>	<b>\$8,622,045</b>	<b>\$3,037,471</b>	<b>\$33,118,181</b>	<b>\$0</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$568,600	\$0	\$1,053,342	\$0	\$0	\$0	\$5,307,232	\$0
	Public school capital outlay- Article 40	\$3,840,634	\$600,000	\$0	\$3,335,890	\$945,609	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$1,137,200	\$0	\$4,625,903	\$1,828,154	\$0	\$0	\$12,004,533	\$0
	Public school capital outlay - Article 42	\$7,681,272	\$1,235,000	\$0	\$2,826,472	\$1,218,609	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$13,227,706</b>	<b>\$1,835,000</b>	<b>\$5,679,245</b>	<b>\$7,990,516</b>	<b>\$2,164,218</b>	<b>\$0</b>	<b>\$17,311,765</b>	<b>\$0</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$20,245	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$3,248,818	\$0	\$325,000	\$1,499,320	\$200,000	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$797,257	\$0	\$26,056	\$486,096	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$2,933,093	\$0	\$2,314,457	\$7,561,242	\$5,771,731	\$2,412,726	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$1,488,655	\$0	\$0	\$202,399	\$0	\$0
	General Fund and all other funds	\$0	\$0	\$450,000	\$0	\$0	\$478,866	\$3,370,000	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$6,181,911</b>	<b>\$797,257</b>	<b>\$4,578,112</b>	<b>\$9,086,618</b>	<b>\$6,457,827</b>	<b>\$3,093,991</b>	<b>\$4,090,245</b>	<b>\$0</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$19,409,617</b>	<b>\$2,632,257</b>	<b>\$10,257,357</b>	<b>\$17,077,134</b>	<b>\$8,622,045</b>	<b>\$3,093,991</b>	<b>\$21,402,010</b>	<b>\$0</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$2,279,432</b>	<b>\$1,160,004</b>	<b>\$0</b>	<b>\$597,779</b>	<b>\$0</b>	<b>(\$56,520)</b>	<b>\$11,716,171</b>	<b>\$0</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$2,015,074	\$7,310,973	\$0	\$0	(\$300,000)	\$4,799,033	\$0	\$0
	Unexpended - other sources	\$7,034,953	\$5,498,305	\$0	\$9,409,312	\$1,276,947	\$0	\$44,241,562	\$391,393
<b>Total Ending Balance</b>		<b>\$11,329,459</b>	<b>\$13,969,282</b>	<b>\$0</b>	<b>\$10,007,091</b>	<b>\$976,947</b>	<b>\$4,742,513</b>	<b>\$55,957,733</b>	<b>\$391,393</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$2,595,965	\$8,742,814	\$0	\$0	(\$300,000)	\$7,836,504	\$0	\$0
	Portion of total ending balance that is from other sources	\$8,733,494	\$5,226,468	\$0	\$10,007,091	\$1,276,947	(\$3,093,991)	\$55,957,733	\$391,393
Additional Information:	Average daily membership (ADM)- Allotted	\$50,341	\$4,332	\$5,296	\$23,932	\$6,102	\$9,656	\$33,648	\$5,621
	Adjusted unit tax rate	0.7530	0.4029	0.4108	0.4957	0.6601	0.6345	0.6422	0.9415
	Average adjusted unit tax rate for population group	0.5930	0.5581	0.5581	0.5930	0.5581	0.5581	0.5930	0.5581
	Assessed valuation per ADM	\$477,464	\$1,553,169	\$3,176,455	\$639,170	\$794,989	\$478,947	\$1,350,515	\$605,277
	Department of Public Instruction Lottery Allocation	\$3,945,176	\$339,495	\$415,043	\$1,875,528	\$478,207	\$756,731	\$2,636,962	\$440,513
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,704,409

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		FORSYTH COUNTY	FRANKLIN COUNTY	GASTON COUNTY	GATES COUNTY	GRAHAM COUNTY	GRANVILLE COUNTY	GREENE COUNTY	GUILFORD COUNTY (2)
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$6,046,421	\$1,683,758	\$4,504,630	\$0	\$187,723	\$1,245,917	\$513,554	\$7,483,128
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$13,106,912	\$2,322,812	\$7,504,026	\$0	\$276,130	\$1,395,049	\$393,998	\$16,645,294
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$464	\$1	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$19,153,333</b>	<b>\$4,006,570</b>	<b>\$12,008,656</b>	<b>\$0</b>	<b>\$464,317</b>	<b>\$2,640,967</b>	<b>\$907,552</b>	<b>\$24,128,422</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$400,000	\$2,934,859	\$0	\$0	\$623,239	\$475,134	\$4,750,000
	Proceeds from general obligation debt for public school less issuance costs	\$109,119,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$20,537	\$0	\$32,834	\$0	\$0	\$0	\$0	\$50,000
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$99,316	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$7,868,790	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$625,435	\$0	\$0	\$0
	Other sources: General Fund	\$28,061,680	\$1,437,893	\$4,274,254	\$0	\$9,421	\$1,535,995	\$0	\$44,614,088
Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Sources</b>		<b>\$137,201,383</b>	<b>\$1,837,893</b>	<b>\$15,110,737</b>	<b>\$0</b>	<b>\$734,172</b>	<b>\$2,159,234</b>	<b>\$475,134</b>	<b>\$49,414,088</b>
<b>Total Sources</b>		<b>\$156,354,716</b>	<b>\$5,844,463</b>	<b>\$27,119,393</b>	<b>\$0</b>	<b>\$1,198,489</b>	<b>\$4,800,201</b>	<b>\$1,382,686</b>	<b>\$73,542,510</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$6,046,421	\$1,683,758	\$4,279,073	\$0	\$187,723	\$1,245,917	\$0	\$7,483,128
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$0	\$0	\$0	\$513,554	\$0
	Public school debt service (principal and interest) - Article 42	\$13,106,912	\$2,322,812	\$7,235,979	\$0	\$176,853	\$1,395,050	\$0	\$16,645,294
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$0	\$99,741	\$0	\$393,998	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$19,153,333</b>	<b>\$4,006,570</b>	<b>\$11,515,052</b>	<b>\$0</b>	<b>\$464,317</b>	<b>\$2,640,967</b>	<b>\$907,552</b>	<b>\$24,128,422</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$269,355	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$400,000	\$2,934,859	\$0	\$0	\$0	\$0	\$4,750,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$0	\$623,239	\$475,134	\$0
	Public school debt service (principal and interest) - other sources	\$22,360,226	\$1,974,634	\$8,552,254	\$0	\$0	\$3,281,305	\$252,577	\$41,547,560
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$625,435	\$0	\$0	\$0
	Public school capital projects funds	\$57,461,181	\$1,246,634	\$20,047,162	\$0	\$0	\$409,387	(\$541,430)	\$8,159,629
	General Fund and all other funds	\$3,966,456	\$1,000,000	\$0	\$0	\$93,088	\$912,756	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$83,787,863</b>	<b>\$4,621,268</b>	<b>\$31,534,275</b>	<b>\$269,355</b>	<b>\$718,523</b>	<b>\$5,226,687</b>	<b>\$186,281</b>	<b>\$54,457,189</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$102,941,196</b>	<b>\$8,627,838</b>	<b>\$43,049,327</b>	<b>\$269,355</b>	<b>\$1,182,840</b>	<b>\$7,867,654</b>	<b>\$1,093,833</b>	<b>\$78,585,611</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$53,413,520</b>	<b>(\$2,783,375)</b>	<b>(\$15,929,934)</b>	<b>(\$269,355)</b>	<b>\$15,649</b>	<b>(\$3,067,453)</b>	<b>\$288,853</b>	<b>(\$5,043,101)</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$0	\$1,823,579	(\$211,276)	\$0	\$16,780	\$0	\$0
	Unexpended - other sources	\$74,399,913	\$2,783,375	\$41,007,149	\$1,621,642	\$0	\$5,118,378	\$315,822	\$25,307,122
<b>Total Ending Balance</b>		<b>\$127,813,433</b>	<b>\$0</b>	<b>\$26,900,794</b>	<b>\$1,141,011</b>	<b>\$15,649</b>	<b>\$2,067,705</b>	<b>\$604,675</b>	<b>\$20,264,021</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$0	\$2,317,183	(\$211,276)	\$0	\$16,780	\$0	\$0
	Portion of total ending balance that is from other sources	\$127,813,433	\$0	\$24,583,611	\$1,352,287	\$15,649	\$2,050,925	\$604,675	\$20,264,021
Additional Information:	Average daily membership (ADM)- Allotted	\$53,777	\$8,059	\$30,975	\$1,595	\$1,140	\$7,231	\$2,881	\$71,331
	Adjusted unit tax rate	0.6457	0.7270	0.7236	0.7913	0.6139	0.7338	0.7402	0.6360
	Average adjusted unit tax rate for population group	0.5930	0.5792	0.5930	0.6317	0.6317	0.5792	0.6317	0.5930
	Assessed valuation per ADM	\$708,980	\$777,215	\$655,053	\$595,908	\$1,039,329	\$633,043	\$407,823	\$752,229
	Department of Public Instruction Lottery Allocation	\$4,214,452	\$631,577	\$2,427,482	\$0	\$0	\$566,687	\$225,781	\$5,590,142
	School bonds authorized and unissued as of June 30	\$95,295,000	\$0	\$190,000,000	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		HALIFAX COUNTY	HARNETT COUNTY	HAYWOOD COUNTY (2)	HENDERSON COUNTY	HERTFORD COUNTY	HOKE COUNTY	HYDE COUNTY	IREDELL COUNTY	JACKSON COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,244,201	\$0	\$1,384,949	\$2,769,127	\$511,292	\$1,308,031	\$0	\$3,505,637	\$1,194,118
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,498,165	\$0	\$2,694,388	\$4,923,638	\$986,358	\$1,256,497	\$0	\$8,253,643	\$2,481,327
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,742,366</b>	<b>\$0</b>	<b>\$4,079,337</b>	<b>\$7,692,765</b>	<b>\$1,497,650</b>	<b>\$2,564,528</b>	<b>\$0</b>	<b>\$11,759,280</b>	<b>\$3,675,445</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$0	\$1,480,954	\$1,139,308	\$0	\$0	\$0	\$4,874,045	\$228,301
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,491,637	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$12,087	\$0	\$0	\$0	\$128	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$588,840	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182,293
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$4,722,833	\$0	\$470,574	\$0	\$40,780,718	\$398,039
Other sources: All other	\$0	\$0	\$0	\$2,574,377	\$0	\$5,141,688	\$0	\$13,370	\$1,288,707	
<b>Total Other Sources</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,480,954</b>	<b>\$9,037,445</b>	<b>\$0</b>	<b>\$5,612,262</b>	<b>\$0</b>	<b>\$52,159,898</b>	<b>\$2,097,340</b>
<b>Total Sources</b>		<b>\$2,742,366</b>	<b>\$0</b>	<b>\$5,560,291</b>	<b>\$16,730,210</b>	<b>\$1,497,650</b>	<b>\$8,176,790</b>	<b>\$0</b>	<b>\$63,919,178</b>	<b>\$5,772,785</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$1,384,949	\$2,769,127	\$0	\$1,308,031	\$0	\$0	\$1,194,118
	Public school capital outlay- Article 40	\$942,106	\$0	\$0	\$0	\$345,732	\$0	\$0	\$3,505,637	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$0	\$197,757	\$4,923,638	\$0	\$1,256,497	\$0	\$2,485,196	\$207,398
	Public school capital outlay - Article 42	\$206,468	\$0	\$1,306,281	\$0	\$0	\$0	\$0	\$5,768,447	\$1,380,127
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$1,148,574</b>	<b>\$0</b>	<b>\$2,888,987</b>	<b>\$7,692,765</b>	<b>\$345,732</b>	<b>\$2,564,528</b>	<b>\$0</b>	<b>\$11,759,280</b>	<b>\$2,781,643</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$5,141,688	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$182,793	\$1,139,308	\$0	\$0	\$0	\$0	\$228,301
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$10,281,326	\$0	\$0	\$4,874,045	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$3,411,673	\$0	\$0	\$0	\$21,807,134	\$186,916
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$2,048,161	\$29,841,677	\$0	\$0	\$0	\$4,501,131	\$1,582,350
	General Fund and all other funds	\$0	\$0	\$0	\$1,900,000	\$0	\$1,210,591	\$0	\$12,700,957	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,230,954</b>	<b>\$36,292,658</b>	<b>\$10,281,326</b>	<b>\$6,352,279</b>	<b>\$0</b>	<b>\$43,883,267</b>	<b>\$1,997,567</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$1,148,574</b>	<b>\$0</b>	<b>\$5,119,941</b>	<b>\$43,985,423</b>	<b>\$10,627,058</b>	<b>\$8,916,807</b>	<b>\$0</b>	<b>\$55,642,547</b>	<b>\$4,779,210</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$1,593,792</b>	<b>\$0</b>	<b>\$440,350</b>	<b>(\$27,255,213)</b>	<b>(\$9,129,408)</b>	<b>(\$740,017)</b>	<b>\$0</b>	<b>\$8,276,631</b>	<b>\$993,575</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$0	\$2,551,101	\$0	\$2,649,555	\$200,817	\$0	\$0	\$978,259
	Unexpended - other sources	\$4,335,072	\$7,583,409	\$537,353	\$50,153,777	\$3,045,937	\$740,016	\$0	\$1,193,121	(\$146,060)
<b>Total Ending Balance</b>		<b>\$5,928,864</b>	<b>\$7,583,409</b>	<b>\$3,528,804</b>	<b>\$22,898,564</b>	<b>(\$3,433,916)</b>	<b>\$200,816</b>	<b>\$0</b>	<b>\$9,469,752</b>	<b>\$1,825,774</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$1,593,792	\$0	\$3,741,451	\$0	\$3,801,473	\$200,817	\$0	\$0	\$1,872,061
	Portion of total ending balance that is from other sources	\$4,335,072	\$7,583,409	(\$212,647)	\$22,898,564	(\$7,235,389)	(\$1)	\$0	\$9,469,752	(\$46,287)
Additional Information:	Average daily membership (ADM)- Allotted	\$5,713	\$20,688	\$7,143	\$13,463	\$2,646	\$9,041	\$541	\$26,779	\$3,613
	Adjusted unit tax rate	0.7709	0.6836	0.4472	0.5269	0.8993	0.7196	0.6754	0.5128	0.3668
	Average adjusted unit tax rate for population group	0.5581	0.5930	0.5792	0.5930	0.6317	0.5792	0.6317	0.5930	0.5581
	Assessed valuation per ADM	\$700,889	\$449,280	\$1,089,958	\$1,226,564	\$637,743	\$425,493	\$1,772,424	\$1,007,296	\$2,739,264
	Department of Public Instruction Lottery Allocation	\$447,723	\$436,884	\$559,789	\$1,055,082	\$0	\$190,925	\$42,399	\$2,098,645	\$283,147
	School bonds authorized and unissued as of June 30	\$0	\$43,000,000	\$0	\$0	\$0	\$0	\$0	\$123,090,000	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		JOHNSTON COUNTY	JONES COUNTY (2)	LEE COUNTY (2)	LENOIR COUNTY	LINCOLN COUNTY	MACON COUNTY	MADISON COUNTY	MARTIN COUNTY	MCDOWELL COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$4,752,770	\$167,842	\$1,185,345	\$928,811	\$2,679,866	\$760,642	\$0	\$447,272	\$1,401,666
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$7,797,088	\$318,627	\$2,508,603	\$1,857,622	\$3,696,022	\$2,029,569	\$0	\$894,544	\$2,225,210
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$142	\$0	\$0	\$908
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$12,549,858</b>	<b>\$486,469</b>	<b>\$3,693,948</b>	<b>\$2,786,433</b>	<b>\$6,375,888</b>	<b>\$2,790,353</b>	<b>\$0</b>	<b>\$1,341,816</b>	<b>\$3,627,784</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156,373
	NC Education Lottery	\$4,292,000	\$168,677	\$258,304	\$665,415	\$1,637,400	\$381,584	\$0	\$285,758	\$4,289,902
	Proceeds from general obligation debt for public school less issuance costs	\$28,214,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$10,324,358	\$0	\$0	\$0
	Interest on debt proceeds	\$3,822	\$4,445	(\$44)	\$0	\$0	\$572	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$229,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$3,161,437	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$18,833,786	\$75,938	\$5,638,491	\$0	\$5,172,797	\$2,279,150	\$0	\$766,860	\$0
Other sources: All other	\$0	\$0	\$0	\$0	\$2,245	\$289,705	\$0	\$720,760	\$0	
<b>Total Other Sources</b>		<b>\$51,344,068</b>	<b>\$478,338</b>	<b>\$5,896,751</b>	<b>\$665,415</b>	<b>\$9,973,879</b>	<b>\$13,275,369</b>	<b>\$0</b>	<b>\$1,773,378</b>	<b>\$4,446,275</b>
<b>Total Sources</b>		<b>\$63,893,926</b>	<b>\$964,807</b>	<b>\$9,590,699</b>	<b>\$3,451,848</b>	<b>\$16,349,767</b>	<b>\$16,065,722</b>	<b>\$0</b>	<b>\$3,115,194</b>	<b>\$8,074,059</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$4,752,770	\$0	\$1,185,345	\$0	\$2,679,866	\$733,251	\$0	\$447,272	\$389,408
	Public school capital outlay- Article 40	\$0	\$260,429	\$0	\$240,177	\$0	\$0	\$0	\$0	\$81,610
	Public school debt service (principal and interest) - Article 42	\$7,797,088	\$0	\$2,508,603	\$1,673,000	\$3,696,022	\$1,925,735	\$0	\$30,402	\$790,616
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$864,142	\$138,962
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$12,549,858</b>	<b>\$260,429</b>	<b>\$3,693,948</b>	<b>\$1,913,177</b>	<b>\$6,375,888</b>	<b>\$2,658,986</b>	<b>\$0</b>	<b>\$1,341,816</b>	<b>\$1,400,596</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156,373
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$4,292,000	\$168,677	\$0	\$0	\$500,000	\$381,584	\$0	\$285,758	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$258,304	\$0	\$0	\$0	\$0	\$0	\$4,289,902
	Public school debt service (principal and interest) - other sources	\$18,833,786	\$385,682	\$4,037,985	\$0	\$2,164,666	\$382,130	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$25,168,874	\$0	\$0	\$0	\$0	\$1,307,156	\$0	\$0	\$1,430,480
	General Fund and all other funds	\$800,000	\$75,938	\$1,600,506	\$0	\$6,169,568	\$1,163,874	\$0	\$549,475	\$53,200
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$49,094,660</b>	<b>\$630,297</b>	<b>\$5,896,795</b>	<b>\$0</b>	<b>\$8,834,234</b>	<b>\$3,234,744</b>	<b>\$0</b>	<b>\$835,233</b>	<b>\$5,929,955</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$61,644,518</b>	<b>\$890,726</b>	<b>\$9,590,743</b>	<b>\$1,913,177</b>	<b>\$15,210,122</b>	<b>\$5,893,730</b>	<b>\$0</b>	<b>\$2,177,049</b>	<b>\$7,330,551</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$2,249,408</b>	<b>\$74,081</b>	<b>(\$44)</b>	<b>\$1,538,671</b>	<b>\$1,139,645</b>	<b>\$10,171,992</b>	<b>\$0</b>	<b>\$938,145</b>	<b>\$743,508</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$1,430,539	\$0	(\$302,941)	\$0	\$321,838	\$2,433,777	\$0	\$5,786,840
	Unexpended - other sources	\$20,457,098	\$151,959	\$44	\$1,431,000	\$623,913	\$2,188,695	\$1,149,202	\$8,441,492	\$1,325,389
<b>Total Ending Balance</b>		<b>\$22,706,506</b>	<b>\$1,656,579</b>	<b>\$0</b>	<b>\$2,666,730</b>	<b>\$1,763,558</b>	<b>\$12,682,525</b>	<b>\$3,582,979</b>	<b>\$9,379,637</b>	<b>\$7,855,737</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,656,579	\$0	\$570,315	\$0	\$453,205	\$2,433,777	\$0	\$8,014,028
	Portion of total ending balance that is from other sources	\$22,706,506	\$0	\$0	\$2,096,415	\$1,763,558	\$12,229,320	\$1,149,202	\$9,379,637	(\$158,291)
Additional Information:	Average daily membership (ADM)- Allotted	\$37,837	\$1,031	\$9,899	\$8,486	\$11,406	\$4,488	\$2,252	\$2,852	\$5,936
	Adjusted unit tax rate	0.7362	0.7410	0.7252	0.8151	0.5510	0.3619	0.4971	0.8572	0.5518
	Average adjusted unit tax rate for population group	0.5930	0.6317	0.5792	0.5792	0.5792	0.5581	0.6317	0.6317	0.5581
	Assessed valuation per ADM	\$583,396	\$862,026	\$620,403	\$490,385	\$998,536	\$1,829,047	\$1,195,637	\$710,489	\$772,229
	Department of Public Instruction Lottery Allocation	\$2,965,249	\$0	\$775,776	\$665,040	\$893,878	\$351,720	\$176,487	\$0	\$0
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		MECKLENBURG COUNTY	MITCHELL COUNTY	MONTGOMERY COUNTY	MOORE COUNTY	NASH COUNTY	NEW HANOVER COUNTY	NORTHAMPTON COUNTY	ONSLOW COUNTY (1)
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$17,878,377	\$308,257	\$0	\$2,032,865	\$1,442,513	\$4,522,206	\$0	\$4,471,882
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$50,050,001	\$615,513	\$0	\$3,909,189	\$2,889,626	\$11,868,376	\$0	\$7,669,429
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$67,928,378</b>	<b>\$923,770</b>	<b>\$0</b>	<b>\$5,942,054</b>	<b>\$4,332,139</b>	<b>\$16,390,582</b>	<b>\$0</b>	<b>\$12,141,311</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$9,500,000	\$0	\$0	\$1,492,985	\$0	\$1,864,089	\$0	\$1,871,000
	Proceeds from general obligation debt for public school less issuance costs	\$256,048,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$10,150,000	\$1,626,852	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$13,677	\$0	\$2,886	\$0	\$2,780
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$162,217	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$3,100,000	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$454,975	\$0	\$0	\$0
	Other sources: General Fund	\$9,288,437	\$272,563	\$0	\$8,385,964	\$125,750	\$13,368,733	\$0	\$0
Other sources: All other	\$80,125,196	\$0	\$0	\$11,242	\$844	\$0	\$0	\$451,933	
<b>Total Other Sources</b>		<b>\$354,961,858</b>	<b>\$434,780</b>	<b>\$0</b>	<b>\$13,003,868</b>	<b>\$10,731,569</b>	<b>\$16,862,560</b>	<b>\$0</b>	<b>\$2,325,713</b>
<b>Total Sources</b>		<b>\$422,890,236</b>	<b>\$1,358,550</b>	<b>\$0</b>	<b>\$18,945,922</b>	<b>\$15,063,708</b>	<b>\$33,253,142</b>	<b>\$0</b>	<b>\$14,467,024</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$17,878,377	\$142,857	\$0	\$2,032,865	\$1,442,513	\$4,522,206	\$0	\$4,471,882
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$50,050,001	\$0	\$0	\$3,909,189	\$1,277,591	\$11,868,376	\$0	\$7,669,429
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$0	\$1,396,890	\$0	\$0	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$67,928,378</b>	<b>\$142,857</b>	<b>\$0</b>	<b>\$5,942,054</b>	<b>\$4,116,994</b>	<b>\$16,390,582</b>	<b>\$0</b>	<b>\$12,141,311</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$9,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$1,492,985	\$0	\$1,864,089	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$80,125,196	\$0	\$0	\$10,735,964	\$125,750	\$13,368,733	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$619,695	\$0	\$0	\$455,819	\$0	\$0	\$0
	Public school capital projects funds	\$243,101,622	\$434,780	\$0	\$33,927,362	\$329,657	\$8,146,818	\$0	\$36,016,296
	General Fund and all other funds	\$9,288,437	\$0	\$0	\$750,000	\$0	\$0	\$0	\$3,300,000
Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Uses Funded by Other Sources</b>		<b>\$342,015,255</b>	<b>\$1,054,475</b>	<b>\$0</b>	<b>\$46,906,311</b>	<b>\$911,226</b>	<b>\$23,379,640</b>	<b>\$0</b>	<b>\$41,187,296</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$409,943,633</b>	<b>\$1,197,332</b>	<b>\$0</b>	<b>\$52,848,365</b>	<b>\$5,028,220</b>	<b>\$39,770,222</b>	<b>\$0</b>	<b>\$53,328,607</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$12,946,603</b>	<b>\$161,218</b>	<b>\$0</b>	<b>(\$33,902,443)</b>	<b>\$10,035,488</b>	<b>(\$6,517,080)</b>	<b>\$0</b>	<b>(\$38,861,583)</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$680,647	\$257,591	\$0	\$0	\$0	\$366,390	\$0
	Unexpended - other sources	\$34,823,464	(\$329,773)	\$19,369,571	\$50,402,905	\$602,026	\$15,643,675	\$58,521	(\$8,195,807)
<b>Total Ending Balance</b>		<b>\$47,770,067</b>	<b>\$512,092</b>	<b>\$19,627,162</b>	<b>\$16,500,462</b>	<b>\$10,637,514</b>	<b>\$9,126,595</b>	<b>\$424,911</b>	<b>(\$47,057,390)</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,461,560	\$257,591	\$0	\$215,145	\$0	\$366,390	\$0
	Portion of total ending balance that is from other sources	\$47,770,067	(\$949,468)	\$19,369,571	\$16,500,462	\$10,422,369	\$9,126,595	\$58,521	(\$47,057,390)
Additional Information:	Average daily membership (ADM)- Allotted	\$148,434	\$1,838	\$3,694	\$13,003	\$15,015	\$26,002	\$1,407	\$27,608
	Adjusted unit tax rate	0.5774	0.5479	0.6052	0.4876	0.5979	0.4397	0.8960	0.6292
	Average adjusted unit tax rate for population group	0.5930	0.6317	0.5581	0.5930	0.5792	0.5930	0.6317	0.5930
	Assessed valuation per ADM	\$1,281,417	\$1,008,435	\$950,737	\$1,088,473	\$534,249	\$1,381,828	\$1,602,542	\$538,680
	Department of Public Instruction Lottery Allocation	\$11,632,630	\$0	\$289,496	\$1,019,032	\$0	\$2,037,752	\$110,265	\$2,163,613
	School bonds authorized and unissued as of June 30	\$490,085,000	\$0	\$0	\$0	\$0	\$9,405,000	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		ORANGE COUNTY	PAMLICO COUNTY	PASQUOTANK COUNTY	PENDER COUNTY	PERQUIMANS COUNTY	PERSON COUNTY	PITT COUNTY	POLK COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,846,533	\$311,708	\$730,616	\$0	\$235,000	\$456,899	\$2,832,797	\$512,743
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,705,744	\$419,235	\$1,461,232	\$0	\$329,535	\$1,155,201	\$5,665,394	\$675,086
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$6,552,277</b>	<b>\$730,943</b>	<b>\$2,191,848</b>	<b>\$0</b>	<b>\$564,535</b>	<b>\$1,612,100</b>	<b>\$8,498,191</b>	<b>\$1,187,829</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$188,975	\$0	\$0
	NC Education Lottery	\$1,402,354	\$111,895	\$410,700	\$0	\$0	\$0	\$1,419,849	\$187,835
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$7,256,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$8,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$102,626	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$1,690,478	\$0	\$0	\$0	\$6,734,996	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$14,274,330	\$0	\$2,483,134	\$0	\$386,602	\$133,956	\$0	\$0
Other sources: All other	\$0	\$0	\$0	\$0	\$450,000	\$982	\$0	\$0	
<b>Total Other Sources</b>		<b>\$22,941,252</b>	<b>\$111,895</b>	<b>\$4,584,312</b>	<b>\$0</b>	<b>\$836,602</b>	<b>\$323,913</b>	<b>\$8,257,471</b>	<b>\$187,835</b>
<b>Total Sources</b>		<b>\$29,493,529</b>	<b>\$842,838</b>	<b>\$6,776,160</b>	<b>\$0</b>	<b>\$1,401,137</b>	<b>\$1,936,013</b>	<b>\$16,755,662</b>	<b>\$1,375,664</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$2,833,022	\$311,708	\$730,616	\$0	\$0	\$0	\$0	\$67,752
	Public school capital outlay- Article 40	\$13,500	\$5,066	\$0	\$0	\$235,000	\$456,899	\$232,500	\$0
	Public school debt service (principal and interest) - Article 42	\$3,692,244	\$5,066	\$582,794	\$0	\$0	\$832,780	\$0	\$0
	Public school capital outlay - Article 42	\$13,500	\$369,934	\$878,438	\$0	\$329,535	\$322,421	\$517,500	\$312,000
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$6,552,266</b>	<b>\$691,774</b>	<b>\$2,191,848</b>	<b>\$0</b>	<b>\$564,535</b>	<b>\$1,612,100</b>	<b>\$750,000</b>	<b>\$379,752</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$188,975	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,402,354	\$0	\$410,700	\$0	\$0	\$0	\$1,419,849	\$95,705
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,130
	Public school debt service (principal and interest) - other sources	\$10,338,335	\$0	\$0	\$0	\$836,602	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$37,937,972	\$0	\$0	\$0	\$0	\$134,938	\$0	\$0
	General Fund and all other funds	\$0	\$0	\$1,415,391	\$0	\$0	\$0	\$250,000	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$49,678,661</b>	<b>\$0</b>	<b>\$1,826,091</b>	<b>\$0</b>	<b>\$836,602</b>	<b>\$323,913</b>	<b>\$1,669,849</b>	<b>\$187,835</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$56,230,927</b>	<b>\$691,774</b>	<b>\$4,017,939</b>	<b>\$0</b>	<b>\$1,401,137</b>	<b>\$1,936,013</b>	<b>\$2,419,849</b>	<b>\$567,587</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>(\$26,737,398)</b>	<b>\$151,064</b>	<b>\$2,758,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,335,813</b>	<b>\$808,077</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$4,334,108	\$5,404	\$0	\$1,698,936	\$0	\$356,403	\$20,175,272	\$0
	Unexpended - other sources	\$38,990,343	\$247,751	\$1,482,350	\$54,278,818	\$0	\$0	\$9,691,501	\$0
<b>Total Ending Balance</b>		<b>\$16,587,053</b>	<b>\$404,219</b>	<b>\$4,240,571</b>	<b>\$55,977,754</b>	<b>\$0</b>	<b>\$356,403</b>	<b>\$44,202,586</b>	<b>\$808,077</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$4,334,119	\$44,573	\$0	\$1,698,936	\$0	\$356,403	\$27,923,463	\$808,077
	Portion of total ending balance that is from other sources	\$12,252,934	\$359,646	\$4,240,571	\$54,278,818	\$0	\$0	\$16,279,123	\$0
Additional Information:	Average daily membership (ADM)- Allotted	\$19,693	\$1,247	\$5,238	\$9,973	\$1,634	\$4,326	\$23,826	\$2,113
	Adjusted unit tax rate	0.7713	0.6178	0.6665	0.5968	0.5900	0.6538	0.6793	0.4569
	Average adjusted unit tax rate for population group	0.5930	0.6317	0.5581	0.5792	0.6317	0.5581	0.5930	0.6317
	Assessed valuation per ADM	\$979,889	\$1,506,398	\$646,330	\$791,586	\$1,008,014	\$1,066,053	\$628,719	\$1,473,130
	Department of Public Instruction Lottery Allocation	\$1,543,322	\$97,727	\$410,497	\$781,575	\$128,054	\$339,024	\$1,867,221	\$165,594
	School bonds authorized and unissued as of June 30	\$14,540,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		RANDOLPH COUNTY	RICHMOND COUNTY	ROBESON COUNTY	ROCKINGHAM COUNTY	ROWAN COUNTY	RUTHERFORD COUNTY	SAMPSON COUNTY	SCOTLAND COUNTY	STANLY COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,517,022	\$0	\$2,783,905	\$1,580,529	\$2,202,111	\$933,804	\$0	\$778,626	\$1,160,965
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,034,044	\$0	\$3,661,555	\$3,161,058	\$4,404,222	\$1,867,607	\$0	\$1,132,068	\$2,018,971
	Interest on restricted sales taxes	\$0	\$0	\$0	\$7,864	\$0	\$32	\$0	\$342	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$7,551,066</b>	<b>\$0</b>	<b>\$6,445,460</b>	<b>\$4,749,451</b>	<b>\$6,606,333</b>	<b>\$2,801,443</b>	<b>\$0</b>	<b>\$1,911,036</b>	<b>\$3,179,936</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$712,000
	NC Education Lottery	\$1,600,000	\$0	\$313,545	\$756,583	\$1,794,821	\$0	\$0	\$385,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$29,313,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$0	\$493	\$2,982	\$0	\$1,021	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$1,109,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$7,749,139	\$0	\$0	\$0
	Other sources: General Fund	\$3,980,488	\$0	\$0	\$1,047,525	\$1,471,123	\$2,282,442	\$0	\$300,000	\$2,071,269
Other sources: All other	\$0	\$0	\$0	\$89,867	\$0	\$0	\$0	\$106,916	\$0	
<b>Total Other Sources</b>		<b>\$36,003,269</b>	<b>\$0</b>	<b>\$313,545</b>	<b>\$1,893,975</b>	<b>\$3,266,437</b>	<b>\$11,234,563</b>	<b>\$0</b>	<b>\$792,937</b>	<b>\$2,783,269</b>
<b>Total Sources</b>		<b>\$43,554,335</b>	<b>\$0</b>	<b>\$6,759,005</b>	<b>\$6,643,426</b>	<b>\$9,872,770</b>	<b>\$14,036,006</b>	<b>\$0</b>	<b>\$2,703,973</b>	<b>\$5,963,205</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$2,517,022	\$0	\$266,666	\$778,117	\$0	\$933,814	\$0	\$778,626	\$0
	Public school capital outlay- Article 40	\$0	\$0	\$2,423,102	\$414,410	\$1,734,185	\$0	\$0	\$0	\$1,160,965
	Public school debt service (principal and interest) - Article 42	\$5,034,044	\$0	\$434,941	\$1,558,571	\$2,500,000	\$1,867,629	\$0	\$1,132,068	\$0
	Public school capital outlay - Article 42	\$0	\$0	\$3,300,752	\$830,064	\$0	\$0	\$0	\$0	\$2,018,971
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$7,551,066</b>	<b>\$0</b>	<b>\$6,425,461</b>	<b>\$3,581,162</b>	<b>\$4,234,185</b>	<b>\$2,801,443</b>	<b>\$0</b>	<b>\$1,910,694</b>	<b>\$3,179,936</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,600,000	\$0	\$0	\$756,583	\$1,794,821	\$0	\$0	\$300,000	\$712,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$313,545	\$0	\$0	\$0	\$0	\$85,000	\$265,064
	Public school debt service (principal and interest) - other sources	\$1,109,566	\$0	\$0	\$89,867	\$1,471,123	\$2,409,193	\$0	\$1,806,114	\$1,703,057
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$7,749,139	\$0	\$0	\$0
	Public school capital projects funds	\$25,972,894	\$0	\$0	\$0	\$2,811,510	\$10,347,864	\$0	\$0	\$0
	General Fund and all other funds	\$3,996,000	\$0	\$0	\$1,047,525	\$0	\$794,719	\$0	\$249,105	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$32,678,460</b>	<b>\$0</b>	<b>\$313,545</b>	<b>\$1,893,975</b>	<b>\$6,077,454</b>	<b>\$21,300,915</b>	<b>\$0</b>	<b>\$2,740,219</b>	<b>\$2,680,121</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$40,229,526</b>	<b>\$0</b>	<b>\$6,739,006</b>	<b>\$5,475,137</b>	<b>\$10,311,639</b>	<b>\$24,102,358</b>	<b>\$0</b>	<b>\$4,650,913</b>	<b>\$5,860,057</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$3,324,809</b>	<b>\$0</b>	<b>\$19,999</b>	<b>\$1,168,289</b>	<b>(\$438,869)</b>	<b>(\$10,066,352)</b>	<b>\$0</b>	<b>(\$1,946,940)</b>	<b>\$103,148</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$1,901,494	\$1	\$2,769,560	\$698,529	\$0	\$341,503	\$825,995	\$0
	Unexpended - other sources	\$29,201,973	\$1,165,369	\$0	\$0	\$4,093,126	\$18,681,249	\$3,498,038	\$15,524,748	\$166,021
<b>Total Ending Balance</b>		<b>\$32,526,782</b>	<b>\$3,066,863</b>	<b>\$20,000</b>	<b>\$3,937,849</b>	<b>\$4,352,786</b>	<b>\$8,614,897</b>	<b>\$3,839,541</b>	<b>\$14,403,803</b>	<b>\$269,169</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,901,494	\$20,000	\$3,937,849	\$3,070,677	\$0	\$341,503	\$826,337	\$0
	Portion of total ending balance that is from other sources	\$32,526,782	\$1,165,369	\$0	\$0	\$1,282,109	\$8,614,897	\$3,498,038	\$13,577,466	\$269,169
Additional Information:	Average daily membership (ADM)- Allotted	\$20,411	\$7,018	\$21,307	\$11,581	\$18,756	\$7,615	\$10,952	\$5,597	\$8,348
	Adjusted unit tax rate	0.5775	0.7952	0.7480	0.6876	0.6205	0.5500	0.7988	1.0032	0.5655
	Average adjusted unit tax rate for population group	0.5930	0.5581	0.5930	0.5792	0.5930	0.5792	0.5792	0.5581	0.5792
	Assessed valuation per ADM	\$588,785	\$566,888	\$346,472	\$674,810	\$742,438	\$1,024,247	\$455,494	\$419,094	\$621,614
	Department of Public Instruction Lottery Allocation	\$1,599,591	\$549,993	\$449,956	\$907,592	\$1,469,890	\$0	\$858,298	\$438,632	\$654,224
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		STOKES COUNTY (2)	SURRY COUNTY	SWAIN COUNTY	TRANSYLVANIA COUNTY	TYRRELL COUNTY	UNION COUNTY	VANCE COUNTY	WAKE COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,161,007	\$1,518,241	\$363,005	\$935,798	\$84,789	\$5,012,588	\$1,031,264	\$16,159,916
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,242,008	\$3,036,482	\$650,340	\$1,633,438	\$169,577	\$8,246,150	\$1,901,391	\$38,449,109
	Interest on restricted sales taxes	\$564	\$0	\$0	\$0	\$22	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$2,403,579</b>	<b>\$4,554,723</b>	<b>\$1,013,345</b>	<b>\$2,569,236</b>	<b>\$254,388</b>	<b>\$13,258,738</b>	<b>\$2,932,655</b>	<b>\$54,609,025</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$450,000	\$8,750	\$0	\$0	\$0	\$3,295,945	\$384,535	\$18,632,860
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,707,491
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,036,928
	Interest on debt proceeds	\$0	\$1,568	\$0	\$0	\$0	\$2,850	\$0	\$29,271
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$102,820	\$3,759,141	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$1,908,077	\$0	\$6,817	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$0	\$0	\$24,150,909	\$0	\$221,649,067
Other sources: All other	\$0	\$381,207	\$0	\$0	\$2,272	\$0	\$0	\$1,406,202	
<b>Total Other Sources</b>		<b>\$450,000</b>	<b>\$391,525</b>	<b>\$1,908,077</b>	<b>\$0</b>	<b>\$111,909</b>	<b>\$31,208,845</b>	<b>\$384,535</b>	<b>\$478,461,819</b>
<b>Total Sources</b>		<b>\$2,853,579</b>	<b>\$4,946,248</b>	<b>\$2,921,422</b>	<b>\$2,569,236</b>	<b>\$366,297</b>	<b>\$44,467,583</b>	<b>\$3,317,190</b>	<b>\$533,070,844</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$472,364	\$112,668	\$84,789	\$5,012,588	\$0	\$16,159,916
	Public school capital outlay- Article 40	\$762,000	\$1,143,395	\$0	\$823,000	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$1,888,713	\$314,909	\$0	\$122,020	\$8,246,150	\$0	\$0
	Public school capital outlay - Article 42	\$762,000	\$1,143,395	\$0	\$354,371	\$88,050	\$0	\$625,000	\$0
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$1,524,000</b>	<b>\$4,175,503</b>	<b>\$787,273</b>	<b>\$1,290,039</b>	<b>\$294,859</b>	<b>\$13,258,738</b>	<b>\$625,000</b>	<b>\$16,159,916</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$450,000	\$0	\$0	\$0	\$0	\$3,295,945	\$0	\$18,632,860
	Public school outlay - NC Education Lottery	\$0	\$8,750	\$0	\$0	\$0	\$0	\$384,535	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$3,339,141	\$0	\$0	\$0	\$21,958,323	\$0	\$205,665,897
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$2,764,313	\$0	\$9,089	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$7,034,094	\$0	\$1,869,891	\$15,933	\$24,150,909	\$0	\$240,049,577
	General Fund and all other funds	\$0	\$0	\$544,700	\$0	\$0	\$0	\$0	\$1,900,759
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$450,000</b>	<b>\$10,381,985</b>	<b>\$3,309,013</b>	<b>\$1,869,891</b>	<b>\$25,022</b>	<b>\$49,405,177</b>	<b>\$384,535</b>	<b>\$466,249,093</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$1,974,000</b>	<b>\$14,557,488</b>	<b>\$4,096,286</b>	<b>\$3,159,930</b>	<b>\$319,881</b>	<b>\$62,663,915</b>	<b>\$1,009,535</b>	<b>\$482,409,009</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$879,579</b>	<b>(\$9,611,240)</b>	<b>(\$1,174,864)</b>	<b>(\$590,694)</b>	<b>\$46,416</b>	<b>(\$18,196,332)</b>	<b>\$2,307,655</b>	<b>\$50,661,835</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$565,169	\$312,484	\$894,631	\$680,642	\$40,471	\$0	\$3,653,076	\$0
	Unexpended - other sources	\$0	\$17,446,455	\$2,775,443	(\$680,642)	\$300,287	\$38,395,144	\$763,099	\$108,765,345
<b>Total Ending Balance</b>		<b>\$1,444,748</b>	<b>\$8,147,699</b>	<b>\$2,495,210</b>	<b>(\$590,694)</b>	<b>\$387,174</b>	<b>\$20,198,812</b>	<b>\$6,723,830</b>	<b>\$159,427,180</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$1,444,748	\$691,704	\$1,120,703	\$1,959,839	\$0	\$0	\$5,960,731	\$38,449,109
	Portion of total ending balance that is from other sources	\$0	\$7,455,995	\$1,374,507	(\$2,550,533)	\$387,174	\$20,198,812	\$763,099	\$120,978,071
Additional Information:	Average daily membership (ADM)- Allotted	\$5,811	\$10,248	\$1,946	\$3,381	\$629	\$41,974	\$5,289	\$163,731
	Adjusted unit tax rate	0.5803	0.5379	0.3057	0.5327	0.9402	0.5654	0.7651	0.6005
	Average adjusted unit tax rate for population group	0.5581	0.5792	0.6317	0.5581	0.6317	0.5930	0.5581	0.5930
	Assessed valuation per ADM	\$724,868	\$620,946	\$881,632	\$1,783,931	\$689,113	\$660,333	\$533,395	\$1,150,722
	Department of Public Instruction Lottery Allocation	\$455,403	\$803,127	\$0	\$264,966	\$0	\$3,289,462	\$414,494	\$12,831,441
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$68,000,000	\$0	\$0	\$0	\$460,680,000

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		WARREN COUNTY	WASHINGTON COUNTY	WATAUGA COUNTY	WAYNE COUNTY	WILKES COUNTY	WILSON COUNTY (1)	YADKIN COUNTY	YANCEY COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$475,675	\$300,769	\$1,223,888	\$2,087,763	\$1,725,999	\$0	\$873,084	\$426,134
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$482,293	\$341,950	\$2,447,775	\$4,175,525	\$2,475,985	\$0	\$1,015,492	\$643,271
	Interest on restricted sales taxes	\$0	\$0	\$0	\$3,798	\$0	\$0	\$0	\$0
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$957,968</b>	<b>\$642,719</b>	<b>\$3,671,663</b>	<b>\$6,267,086</b>	<b>\$4,201,984</b>	<b>\$0</b>	<b>\$1,888,576</b>	<b>\$1,069,405</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$87,407	\$299,623	\$1,233,200	\$575,000	\$0	\$300,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$2,445,060	\$618,467	\$2,465,596	\$0	\$409,749	\$0
Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Sources</b>		<b>\$0</b>	<b>\$87,407</b>	<b>\$2,744,683</b>	<b>\$1,852,067</b>	<b>\$3,040,596</b>	<b>\$0</b>	<b>\$709,749</b>	<b>\$0</b>
<b>Total Sources</b>		<b>\$957,968</b>	<b>\$730,126</b>	<b>\$6,416,346</b>	<b>\$8,119,153</b>	<b>\$7,242,580</b>	<b>\$0</b>	<b>\$2,598,325</b>	<b>\$1,069,405</b>
<b>Deduct - Uses of County Funding for Public School Capital Outlay:</b>									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$1,223,888	\$2,087,763	\$566,533	\$0	\$873,084	\$250,000
	Public school capital outlay- Article 40	\$309,884	\$300,769	\$0	\$0	\$1,144,220	\$9,384,772	\$0	\$176,134
	Public school debt service (principal and interest) - Article 42	\$0	\$0	\$2,447,775	\$2,202,201	\$812,563	\$0	\$1,015,492	\$250,000
	Public school capital outlay - Article 42	\$0	\$99,231	\$0	\$3,951,414	\$1,641,136	\$14,077,158	\$0	\$218,493
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$309,884</b>	<b>\$400,000</b>	<b>\$3,671,663</b>	<b>\$8,241,378</b>	<b>\$4,164,452</b>	<b>\$23,461,930</b>	<b>\$1,888,576</b>	<b>\$894,627</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$0	\$178,575	\$575,000	\$0	\$300,000	\$0
	Public school outlay - NC Education Lottery	\$0	\$87,407	\$299,623	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$890,568	\$618,467	\$1,906,596	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$1,554,492	(\$209,621)	\$0	\$0	\$0	\$0
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$559,000	\$0	\$502,816	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$0</b>	<b>\$87,407</b>	<b>\$2,744,683</b>	<b>\$587,421</b>	<b>\$3,040,596</b>	<b>\$0</b>	<b>\$802,816</b>	<b>\$0</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$309,884</b>	<b>\$487,407</b>	<b>\$6,416,346</b>	<b>\$8,828,799</b>	<b>\$7,205,048</b>	<b>\$23,461,930</b>	<b>\$2,691,392</b>	<b>\$894,627</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$648,084</b>	<b>\$242,719</b>	<b>\$0</b>	<b>(\$709,646)</b>	<b>\$37,532</b>	<b>(\$23,461,930)</b>	<b>(\$93,067)</b>	<b>\$174,778</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$2,526,874	\$833,250	\$0	\$5,298,709	\$124,968	\$1,947,201	(\$1)	\$1,364,440
	Unexpended - other sources	\$0	\$0	\$0	\$5,374,309	\$0	\$496,761	\$1,097,499	\$170,740
<b>Total Ending Balance</b>		<b>\$3,174,958</b>	<b>\$1,075,969</b>	<b>\$0</b>	<b>\$9,963,372</b>	<b>\$162,500</b>	<b>(\$21,017,968)</b>	<b>\$1,004,431</b>	<b>\$1,709,958</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$3,174,958	\$1,075,969	\$0	\$3,324,417	\$162,500	(\$21,514,729)	(\$1)	\$1,539,218
	Portion of total ending balance that is from other sources	\$0	\$0	\$0	\$6,638,955	\$0	\$496,761	\$1,004,432	\$170,740
Additional Information:	Average daily membership (ADM)- Allotted	\$1,785	\$1,216	\$4,752	\$18,032	\$9,003	\$10,960	\$5,078	\$2,091
	Adjusted unit tax rate	0.8100	0.8550	0.3443	0.6526	0.6388	0.6786	0.6210	0.5546
	Average adjusted unit tax rate for population group	0.6317	0.6317	0.5792	0.5930	0.5792	0.5792	0.5581	0.6317
	Assessed valuation per ADM	\$1,392,949	\$820,078	\$1,998,931	\$498,640	\$657,335	\$680,886	\$615,592	\$1,126,407
	Department of Public Instruction Lottery Allocation	\$139,889	\$95,297	\$372,409	\$380,795	\$705,557	\$0	\$397,958	\$163,870
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Report on County Spending on Public School Capital Outlays-June 30, 2021**

Sources of County Funding for School Capital Outlay:		Total	Average
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$182,492,339	\$1,824,923
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$366,813,052	\$3,668,131
	Interest on restricted sales taxes	\$94,912	\$949
<b>Total Restricted Local Option Sales Tax Sources</b>		<b>\$549,400,303</b>	<b>\$5,494,003</b>
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$3,500,813	\$35,008
	NC Education Lottery	\$93,245,092	\$932,451
	Proceeds from general obligation debt for public school less issuance costs	\$768,644,024	\$7,686,440
	Proceeds from non-general obligation debt for public school less issuance costs	\$155,481,878	\$1,554,819
	Interest on debt proceeds	\$1,306,840	\$13,068
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$6,949,244	\$69,492
	Portion of Article 46 that the County used for School Capital Outlay	\$28,539,086	\$285,391
	NC Needs Based Public School Capital Fund	\$23,534,355	\$235,344
	Other sources: General Fund	\$599,706,302	\$5,997,063
Other sources: All other	\$126,195,761	\$1,261,958	
<b>Total Other Sources</b>		<b>\$1,807,103,395</b>	<b>\$18,071,034</b>
<b>Total Sources</b>		<b>\$2,356,503,698</b>	<b>\$23,565,037</b>
Deduct - Uses of County Funding for Public School Capital Outlay:			
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$129,243,959	\$1,292,440
	Public school capital outlay- Article 40	\$48,093,086	\$480,931
	Public school debt service (principal and interest) - Article 42	\$223,004,266	\$2,230,043
	Public school capital outlay - Article 42	\$86,205,173	\$862,052
<b>Total Uses Funded by Restricted Portions of Local Option Sales Taxes</b>		<b>\$486,546,484</b>	<b>\$4,865,465</b>
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$6,866,533	\$68,665
	Public school capital outlay- Public School Building Capital Fund	\$3,225,920	\$32,259
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$84,299,741	\$842,997
	Public school outlay - NC Education Lottery	\$28,474,091	\$284,741
	Public school debt service (principal and interest) - other sources	\$579,444,354	\$5,794,444
	NC Needs Based school construction or certain capital leases for school facilities	\$26,205,628	\$262,056
	Public school capital projects funds	\$951,352,009	\$9,513,520
	General Fund and all other funds	\$69,261,803	\$692,618
	Fair market value of assets donated to public schools by the county	\$0	\$0
<b>Total Uses Funded by Other Sources</b>		<b>\$1,749,130,079</b>	<b>\$17,491,301</b>
<b>Total Uses of Capital Funding for School Capital Outlays</b>		<b>\$2,235,676,563</b>	<b>\$22,356,766</b>
<b>Sources of County Funding Over (Under) Uses of County Funding</b>		<b>\$120,827,135</b>	<b>\$1,208,271</b>
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$120,606,078	\$1,206,061
	Unexpended - other sources	\$878,186,001	\$8,781,860
<b>Total Ending Balance</b>		<b>\$1,119,062,592</b>	<b>\$11,190,626</b>
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$182,903,275	\$1,829,033
	Portion of total ending balance that is from other sources	\$936,159,317	\$9,361,593
Additional Information:	Average daily membership (ADM)- Allotted	\$1,431,321	\$14,313
	Adjusted unit tax rate	\$63	\$1
	Average adjusted unit tax rate for population group	\$59	\$1
	Assessed valuation per ADM	\$95,616,111	\$956,161
	Department of Public Instruction Lottery Allocation	\$98,500,000	\$985,000
	School bonds authorized and unissued as of June 30	\$2,041,019,409	\$20,410,194

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

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- (1) The following counties for the fiscal year ended June 30, 2021 had ending balances that reflect amounts expended for school capital outlays in anticipation of next year's funding: Onslow and Wilson.
  
- (2) The beginning balances for the following 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, 2021 have been restated: Avery, Bertie, Cabarrus, Currituck, Duplin, Guilford, Haywood, Jones, Lee, and Stokes.

**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, 2021, 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, 2020 (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, 2020.

**Beginning balances, July 1, 2020: 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, 2020.

**Ending balances, June 30, 2021: 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, 2021.

**Ending balances, June 30, 2021: 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, 2021.

**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 2021 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 2021 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, 2021.** 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, 2021. This information was obtained from the Department of State Treasurer. The authorized and unissued bond values are reduced by BANS as of June 30, 2021.

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