

**2022 UNIT ASSISTANCE LIST BASED ON AUDITED DATA AS OF JUNE 30, 2021  
COMPILED AS OF OCTOBER 31, 2022**

Unit	County	Population	Status	Fiscal Year Ended June 30, 2021				Fiscal Year Ended June 30, 2020			Fiscal Year Ended June 30, 2019			
				Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Other Concerns	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	
<b>MUNICIPALITIES</b>														
Ahoskie	Hertford	4,844	↓	1	3	2		NOT ON UAL IN 2020			3	2	3	
Andrews	Cherokee	1,663	→	1	3	2		1	3	2	1	2	2	
Ansonville	Anson	439	↓	1	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Askewville	Bertie	183	→	1	3	2	E, F	1	3	2	1	3	2	
Aulander	Bertie	760	↓	1	3	3		2	3	3	NOT ON UAL IN 2019			
Aurora	Beaufort	454		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Ayden	Pitt	4,972	↑	2	3	2		1	2	2	NOT ON UAL IN 2019			
Badin	Stanly	2,024	↓	2	2	NA		2	3	NA	2	2	NA	
Bailey	Nash	568		AUDIT NOT YET SUBMITTED				AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2019			
Bath	Beaufort	244	↓	1	1	1	F	1	2	1	2	2	1	
Belhaven	Beaufort	1,406		AUDIT NOT YET SUBMITTED				3	3	2	2	3	2	
Belmont	Gaston	15,052		AUDIT NOT YET SUBMITTED				1	3	2	NOT ON UAL IN 2019			
Black Creek	Wilson	691		AUDIT NOT YET SUBMITTED				E, F	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Bladenboro	Bladen	1,637	↓	3	2	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Boardman	Columbus	165	→	3	3	2	H	3	3	2	2	2	2	
Bolton	Columbus	515	↑	2	3	2		1	3	2	1	3	1	
Bridgeton	Craven	348	↓	3	2	1		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Bunn	Franklin	329	↓	2	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Candor	Montgomery	812		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Cerro Gordo	Columbus	130	→	1	3	2	H	1	3	2	1	3	1	
Chimney Rock	Rutherford	140		AUDIT NOT YET SUBMITTED				1	3	3	1	3	2	
Chocowinity	Beaufort	821	↓	1	1	1	F	2	1	3	NOT ON UAL IN 2019			
Cofield	Hertford	264	→	1	3	3		1	3	3	NOT ON UAL IN 2020			
Colerain	Bertie	216	↓	1	3	3		2	3	2	3	3	1	
Columbia	Tyrrell	590	→	1	3	1	F	1	3	1	1	3	1	
Conetoe	Edgecombe	197	→	1	3	NA	F	1	3	NA	NOT ON UAL IN 2019			
Connelly Springs	Burke	1,525	↓	3	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Cove City	Craven	377	↓	3	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Creswell	Washington	206	↓	1	3	3		2	3	3	NOT ON UAL IN 2019			
Dover	Craven	348	→	1	3	1	F	1	3	1	1	3	1	
East Arcadia	Bladen	415	↓	2	3	2		NOT ON UAL IN 2020			2	1	2	
Elizabeth City	Pasquotank	18,613		AUDIT NOT YET SUBMITTED				1	1	3	NOT ON UAL IN 2019			
Elizabethtown	Bladen	3,275	↓	2	2	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Ellerbe	Richmond	860	↑	2	2	2	F, G	2	2	1	1	2	2	
Elm City	Wilson	1,216	↑	1	2	2	F	1	1	2	1	1	1	
Enfield	Halifax	1,856	↑	3	2	2	F	3	1	3	1	3	3	
Eureka	Wayne	213		AUDIT NOT REQUIRED				A, B, C	AUDIT NOT REQUIRED			AUDIT NOT REQUIRED		

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Unit	County	Population	Status	Fiscal Year Ended June 30, 2021				Fiscal Year Ended June 30, 2020			Fiscal Year Ended June 30, 2019			
				Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Other Concerns	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	
Everetts	Martin	149	↓	1	2	1	F	3	2	1	2	3	1	
Fair Bluff	Columbus	703	→	2	2	1	H	1	3	2	2	3	3	
Fairmont	Robeson	2,179	→	3	2	2	H	3	2	2	3	2	2	
Fontana Dam	Graham	13	↓	3	3	1	I	3	2	2	3	3	1	
Forest City	Rutherford	7,359	↓	3	2	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Forest Hills	Jackson	303	↓	2	3	NA		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Franklinton	Franklin	2,468		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Franklinville	Randolph	1,199	→	1	3	3		1	3	3	1	2	1	
Fremont	Wayne	1,193	↓	1	2	1	F	3	1	1	1	1	1	
Gamewell	Caldwell	3,693	↓	3	3	2		NOT ON UAL IN 2020			2	3	1	
Gaston	Northampton	996		AUDIT NOT YET SUBMITTED				1	2	NA	1	3	NA	
Gibson	Scotland	447	↓	1	3	1	F	2	3	1	NOT ON UAL IN 2019			
Glen Alpine	Burke	1,525	↑	3	3	2	F	1	3	1	2	3	2	
Goldsboro	Wayne	34,156		AUDIT NOT YET SUBMITTED				1	1	3	1	1	3	
Green Level	Alamance	3,163		AUDIT NOT YET SUBMITTED				AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2019			
Greenevers	Duplin	562	↑	3	3	1		2	2	2	3	3	1	
Grimesland	Pitt	386	↓	1	2	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Grover	Cleveland	804	→	2	3	2		2	3	2	3	3	2	
Halifax	Halifax	240	↓	1	3	1	F	3	3	1	1	3	1	
Hamilton	Martin	306		AUDIT NOT YET SUBMITTED				AUDIT NOT YET SUBMITTED			1	3	1	
Hassell	Martin	49	→	2	3	NA		2	3	NA	NOT ON UAL IN 2019			
Hertford	Perquimans	1,928	↑	1	3	2		1	2	2	NOT ON UAL IN 2019			
Hillsborough	Orange	9,681		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Hoffman	Richmond	416	→	2	3	NA	F, G	2	3	NA	3	1	NA	
Hot Springs	Madison	519	↓	2	3	3		NOT ON UAL IN 2020			1	3	2	
Indian Beach	Carteret	223	↑	3	2	NA	F	2	1	NA	1	1	NA	
Jamesville	Martin	422	↓	2	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Kenly	Johnston	1,303		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Kingstown	Cleveland	658		AUDIT NOT REQUIRED				A, B, F	AUDIT NOT REQUIRED			1	3	1
Lake Waccamaw	Columbus	1,287	↓	1	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Lewiston-Woodville	Bertie	424		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Liberty	Randolph	2,658		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Lillington	Harnett	4,744		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Littleton	Halifax	556		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Love Valley	Iredell	155	↑	2	3	1	F	1	3	1	1	3	1	
Lucama	Wilson	1,034		AUDIT NOT YET SUBMITTED				F	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Lumberton	Robeson	18,922	↑	3	1	3		2	1	3	3	1	1	

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				Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Other Concerns	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	
Macclesfield	Edgecombe	412		AUDIT NOT YET SUBMITTED				F	1	3	1	2	3	1
Madison	Rockingham	2,532	↓	2	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Magnolia	Duplin	824	↓	2	2	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Marshville	Union	2,532	↓	3	2	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Maysville	Jones	813	→	2	3	3		2	3	3	2	3	2	
Micro	Johnston	462		AUDIT NOT YET SUBMITTED					AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2019		
Milton	Caswell	155	↑	3	3	2	F	2	3	1	3	3	1	
Montreat	Buncombe	902	↑	1	2	3		1	1	3	2	3	3	
Morven	Anson	329		AUDIT NOT YET SUBMITTED					NOT ON UAL IN 2020			1	3	2
Mount Olive	Wayne	4,182	↑	1	2	2		2	2	2	2	1	1	
Navassa	Brunswick	1,375	→	1	3	NA	F, J	1	3	NA	1	2	1	
Newport	Carteret	4,357		AUDIT NOT YET SUBMITTED					AUDIT NOT YET SUBMITTED			1	3	2
Newton Grove	Sampson	583	↑	1	3	3		1	3	2	2	3	2	
Norlina	Warren	917	↑	2	3	2	F	2	2	1	1	2	2	
Norwood	Stanly	2,368	↓	1	2	3		2	2	2	1	3	1	
Oak City	Martin	265	↑	2	3	NA		1	2	NA	2	2	NA	
Oriental	Pamlico	878	↓	1	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Parmele	Martin	242	↓	2	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Pikeville	Wayne	710	↑	2	3	3	B1, F	2	3	3	1	1	1	
Pilot Mountain	Surry	1,440	→	2	1	2	F	1	1	1	1	1	1	
Pinetops	Edgecombe	1,196	↓	3	2	3		NOT ON UAL IN 2020			2	3	2	
Plymouth	Washington	3,320	↓	1	3	2		1	3	3	NOT ON UAL IN 2019			
Polkville	Cleveland	517	↑	1	3	1	F	1	3	1	2	3	1	
Pollocksville	Jones County	266	↓	1	3	2		1	3	3	1	3	1	
Powellsville	Bertie	188	↓	3	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Princeville	Edgecombe	1,250		AUDIT NOT YET SUBMITTED					AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Proctorville	Robeson	120	→	2	3	2	H	2	3	2	3	3	2	
Ramseur	Randolph	1,776		AUDIT NOT YET SUBMITTED				F	AUDIT NOT YET SUBMITTED			1	3	3
Ranlo	Gaston	4,525	→	3	2	2		2	3	2	2	3	2	
Red Springs	Robeson	3,069	↓	3	3	1		2	3	2	1	1	3	
Rich Square	Northampton	884		AUDIT NOT YET SUBMITTED					1	3	3	1	3	3
Richfield	Stanly	582	↓	1	3	NA	F, K	3	3	1	NOT ON UAL IN 2019			
Robbins	Moore	1,173	→	1	3	2		1	3	2	3	3	2	
Robersonville	Martin	1,263		AUDIT NOT YET SUBMITTED				A, B, F	AUDIT NOT REQUIRED			AUDIT NOT REQUIRED		
Ronda	Wilkes	437	↑	2	3	3	F	2	3	2	2	3	2	
Rose Hill	Duplin	1,359	↓	3	2	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Rowland	Robeson	880	↑	2	2	2		1	2	2	NOT ON UAL IN 2019			
Roxboro	Person	8,131		AUDIT NOT YET SUBMITTED					1	2	2	NOT ON UAL IN 2019		
Roxobel	Bertie	186	↓	2	3	NA		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Scotland Neck	Halifax	1,633	↑	1	1	2	F	1	1	1	1	2	1	

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				Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Other Concerns	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	
Sharpsburg	Nash	1,062	↓	1	3	1		2	3	2		2	3	2
Siler City	Chatham	7,733		AUDIT NOT YET SUBMITTED				1	3	3		NOT ON UAL IN 2019		
Spring Hope	Nash	1,310	↓	1	2	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Spring Lake	Cumberland	11,662		AUDIT NOT REQUIRED				A, B, F	1	1	1	1	1	1
Spruce Pine	Mitchell	2,194	↓	3	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
St. Pauls	Robeson	2,033	→	1	2	3		1	2	3	1	3	1	
Staley	Randolph	398	↓	1	3	NA		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Stallings	Union	15,795	↓	1	3	NA		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Stantonsburg	Wilson	761	↓	2	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Star	Montgomery	805	↓	1	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Stoneville	Rockingham	1,309	↓	1	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Taylorsville	Alexander	2,316	↑	3	3	2		2	3	2	1	3	2	
Taylorstown	Moore	637	↓	1	3	2		3	3	2	1	3	1	
Trinity	Randolph	7,015	↓	3	3	1		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Tryon	Polk	1,553	→	1	3	1	F	1	3	1	1	3	2	
Turkey	Sampson	212	↓	1	2	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Vanceboro	Craven	867	↑	1	3	1	F	1	2	1	1	2	1	
Wadesboro	Anson	5,002	↓	2	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Walnut Creek	Wayne	1,081	↓	1	3	3		2	3	3	NOT ON UAL IN 2019			
Walstonburg	Edgecombe	193	↓	3	3	1		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Whitakers	Edgecombe	289		AUDIT NOT YET SUBMITTED				2	2	2	2	3	2	
Wilkesboro	Wilkes	3,680		AUDIT NOT YET SUBMITTED				F	AUDIT NOT YET SUBMITTED			1	2	3
Winfall	Perquimans	553	↓	3	3	2		NOT ON UAL IN 2020			NOT ON UAL IN 2019			
Yanceyville	Caswell	1,934	↓	2	3	3		NOT ON UAL IN 2020			NOT ON UAL IN 2019			

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# of municipalities on UAL					138									
# of municipalities with "1" ranking on the following:														
Internal Control issues					47									
General Fund financial issues					5									
Water/Sewer Fund financial issues					20									
# of municipalities with missing 2021 audits					32									
<b>OTHER CONCERNS</b>														
A - AUDIT REQUIREMENT WAIVED BY LGC OR BY CHARTER SUSPENSION														
B - UNIT'S FINANCES MANAGED BY LGC UNDER G.S. 159-181(c)														
B1 - UNIT'S FINANCES MANAGED BY LGC UNDER G.S. 159-181(c) BUT CONTROL BEING RETURNED 12/6/2022														
C - UNIT'S CHARTER IS SUSPENDED														
D - LGC RECOMMENDS CHARTER BE REVOKED														
E - UNIT COMPELLED BY LGC TO HIRE ASSISTANCE UNDER G.S. 159-25(e)														
F - UNIT UNDER FISCAL ACCOUNTABILITY AGREEMENT WITH LGC														
G - UNIT FACING REVENUE SHORTFALLS DUE TO CHANGE IN SALES TAX DISTRIBUTION METHOD														
H - UNITS STUDIED BY DEQ/LGC FOR POSSIBLE REGIONAL UTILITY SOLUTION; IN-DEPTH KNOWLEDGE OF ASSET CONDITION														
I - UNIT IS WHOLLY DEPENDENT ON ONE BUSINESS FOR ITS EXISTANCE														
J - UNIT TRANSFERRED OWNERSHIP OF ITS UTILITY TO BRUNSWICK COUNTY AFTER FYE JUNE 30, 2020														
K - UNIT DISPOSED OF SEWER SYSTEM AS OF JUNE 30, 2021														

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			Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>			Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>
<b>COUNTIES</b>													
Anson County	22,030		AUDIT NOT YET SUBMITTED				F	1	3	3	1	3	3
Bertie County	17,865	↑	3	1	1		2	1	1	1	1	1	
Caswell County	22,680		AUDIT NOT YET SUBMITTED					1	3	NA	NOT ON UAL IN 2019		
Cherokee County	28,708		AUDIT NOT YET SUBMITTED				F	2	2	NA	NOT ON UAL IN 2019		
Columbus County	50,240	⇒	1	3	3		1	3	2	NOT ON UAL IN 2019			
Edgecombe County	48,728	⇒	1	3	2	F	1	3	2	1	1	1	
Hyde County	4,565	⇒	1	3	2		1	3	2	1	2	1	
Martin County	21,933	⇒	3	3	2		3	3	2	NOT ON UAL IN 2019			
Northampton County	17,248	↓	1	3	2		1	3	3	1	3	3	
Pender County	60,325	⇒	1	3	3		1	3	3	1	3	3	
Scotland County	34,039	↑	3	2	3		1	3	3	1	3	3	
Tyrrell County	3,134	↑	3	1	3	F	3	1	2	1	2	3	
# of counties on UAL	12												
# of counties with "1" ranking on the following:													
Internal Controls	5												
General Fund financial issues	2												
Water Sewer Fund financial issues	3												
# of counties with missing audits	3												

**OTHER CONCERNS**

F - UNIT UNDER FISCAL ACCOUNTABILITY AGREEMENT WITH LGC

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Unit	County	# of Connections	Status	Fiscal Year Ended June 30, 2021				Fiscal Year Ended June 30, 2020			Fiscal Year Ended June 30, 2019		
				Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Other Concerns	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>	Internal Control Issues <sup>1</sup>	Financial Issues General Fund <sup>2</sup>	Financial Issues Water/Sewer Fund <sup>3</sup>
<b>UTILITY DISTRICTS</b>													
Bay River Metropolitan Sewer District	Pamlico	Unknown	↓	1	NA	1		1	NA	2			NOT ON UAL IN 2019
Cliffside Sanitary District	Rutherford	79		AUDIT NOT YET SUBMITTED			B, F	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Engelhard Sanitary District	Hyde	Unknown		AUDIT NOT YET SUBMITTED				AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2019		
Swan Quarter Sanitary District	Hyde	Unknown		AUDIT NOT YET SUBMITTED				AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2019		
Whitley Heights Sanitary District	Johnston	Unknown		AUDIT NOT YET SUBMITTED				NOT ON UAL IN 2020			NOT ON UAL IN 2019		
# of districts on UAL		5											
following:													
Internal Control issues		1											
Water/Sewer financial issues		1											
# of districts with missing audits		4											

**OTHER CONCERNS**

B - UNIT'S FINANCES MANAGED BY LGC UNDER G.S. 159-181(c)

F - UNIT UNDER A FISCAL ACCOUNTABILITY AGREEMENT (FAA) WITH THE LGC

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**RISK ASSESSMENT LEGEND:**

HIGH RISK	
MODERATE RISK	
LOW RISK	

**PROGRESS METER LEGEND:**

CONDITIONS WORSENE	
CONDITIONS STAYED SAME	
CONDITIONS IMPROVED	

**Footnotes:**

- 1** For more information about internal controls requirements and best practices, please see GFOA Best Practices on Internal Control, which are located under Accounting and Financial Reporting on the Best Practices page <http://gfoa.org/best-practices> Choose "Accounting and Financial Reporting" and then "Internal Controls"
- 2** For more information about fiscal matters related to the General Fund, please see our annual statistical reports on fund balance and tax collections for municipalities and counties. [SLG Reporting \(nctreasurer.com\)](http://nctreasurer.com) These reports are now generated on demand rather than existing as static PDF reports.
- 3** For more information about fiscal matters related to municipal water and/or sewer operations, please see the Environmental Finance Center Dashboard for North Carolina: <https://efc.soq.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard>
- 4** Does not include schools or entities with FYEs other than June 30

**General Note:**

Audited financial data is used to make the initial assessment on all units but the final decision on whether a unit is on the UAL, and whether or not conditions improved, stayed the same, or declined, is also based on knowledge that may have come from sources other than the audited financial statements. These sources can include, but are not limited to, information gained on unit visits, phone calls, and other interactions with unit staff and leadership.