HIL CONSULTANTS Hurd Isenhour Lopes LLC

Gaston County Schools
Executive Summary
May 28, 2026

HIL Consultants began working with Gaston County Schools (GCS) in March 2026. The scope of work included reviewing the district's financial condition and identifying the causes of fund balance depletion in fiscal years 2024 and 2025, which resulted in a deficit at the end of fiscal year 2025. HIL also began providing recommendations to GCS finance staff and leadership to help balance the current year's budget. The following summarizes our analysis and review as of May 28, 2026, of GCS finances.

- HIL's initial review of the financial statements found that GCS was overspending on state-funded positions and dollar allocations of approximately $11 million. At the same time, local expenditures exceeded local revenues by $5 million. In addition, since transitioning to the CherryRoad/Oracle ERP software, it is extremely difficult for the staff to monitor positions and budget due to software reporting limitations.

- The analysis showed that additional local funding would be needed to maintain cash flow and meet payroll through June 30, 2026.

- The consultant's analysis indicates GCS's current financial situation results from both inadequate funding from the County and the expiration of Federal ESSER funding. In addition, staffing levels have not been aligned with declining resources over the past several years.

- The Gaston County Commissioners should be commended for agreeing to provide an additional $10 million in March 2026 to prevent Gaston County Schools cutting additional staff mid-year.

- Since our initial visit in March, the superintendent and leadership have implemented a hiring freeze and reduced over 170 positions, along with other non-payroll expenditures.

- The CherryRoad/Oracle ERP does not meet state requirements, forcing staff to use labor intensive workarounds. GCS received a letter from the DPI stating the software is noncompliant with the UERS legislative requirements. Several work orders dating to 2023 remain unresolved, and the district pays about $1 million annually for programming and maintenance to meet state and local reporting requirements.

- In our follow-up review, we found that July employer-matching insurance payments were not made correctly. State rules require school districts to make two employer health insurance matching payments each July because prepayments are not allowed in June. We found that Local funds were used in error to pay July 2025 health insurance premiums for 10-month employees that should have been charged to State, Federal, and Child Nutrition funds.

- HIL Consultants were able to work with the finance staff to recover more than $2 million owed to the Local Current Expense Fund. Unlike previous software platforms there is no available report to correctly distribute the health insurance costs for summer months for 10-month employees.

- The Other Specific Revenue Fund was used to pay for Local Current Expense Fund expenditures resulting in a fund balance deficit.

- Despite personnel cuts and a hiring freeze, the district cannot continue operating at the current level without additional funding from the County. In recent years, the Gaston County Commissioners provided extra funding for teacher supplements. The increase did not keep pace with inflationary costs, including State mandated increases in employer retirement contributions, health insurance for locally funded staff, and state mandated salary increases.

- For fiscal year 2027, the General Assembly is recommending a 17 percent raise for first-year teachers, a 3 percent raise for all non-certified staff, and bonuses averaging $1,000, along with higher employer retirement and health insurance costs. If county funding remains at the historical $500,000 increase, GCS will need to make additional cuts that will directly affect schools and students.

Morgen Houchard <mahouchard@gaston.k12.nc.us>

[Caution! External Attachment. Check Sender] Executive Summary and Gaston County Financial data

2 messages

kisenhour@hilconsultants.com <kisenhour@hilconsultants.com> Thu, May 28, 2026 at 1:31 PM
To: Mahouchard <mahouchard@gaston.k12.nc.us>
Cc: Rlopes <Rlopes@hilconsultants.com>, Hank Hurd <hhurd@hilconsultants.com>

Good Afternoon Dr. Houchard- Thank you for taking time to meet with us yesterday. Attached is an Executive Summary of HIL Consultants review and analysis over the past few months.

The County five year comparison from the County's Annual Financial report as reported to the NC Local Government Commission in also being provided.

The final attachment highlights the lines of the report showing the increase in revenues.

Line 10 reflects the increase in Property Taxes.

Line 17 reflects the Total Revenue increases since 2021.

Line 29 reflects the Gaston County School Current Expense Funding received.

Lines 88-89 reflects the County's Fund Balance increase over the past five years.

The 2026 data will not be available until after the County's audit is complete.

Feel free to contact us after you have reviewed the Executive Summary and financial data with questions.

Best regards,

Kathy

Hurd Isenhour Lopes LLC

3 attachments

Five Year Comparison of Financial Data by Unit (11) Gaston.xlsx
192K

GastonExSummary5.28.26.pdf
123K

Gaston County Government Five Year Comparison of Financial Data by Unit (11) Gaston (1).xlsx
193K

North Carolina Department of State Treasurer
Financial Information
Gaston County

Note: All data unless otherwise specified is for the 12 month period ending June, 30th of the designated year

				2025	2024	2023	2022	2021
County Revenues and Expenditures Financial Profile	Revenues by Source	Property Taxes	AFIR	$208,879,045	$205,493,787	$179,283,203	$176,935,459	$171,728,434
County Revenues and Expenditures Financial Profile	Revenues by Source	Other Taxes	AFIR	18,647,934	14,711,771	12,907,945	11,914,612	9,685,013
County Revenues and Expenditures Financial Profile	Revenues by Source	Sales Tax	AFIR	68,125,673	70,883,847	70,577,598	65,471,401	56,623,399
County Revenues and Expenditures Financial Profile	Revenues by Source	Sales & Services	AFIR	31,528,418	32,077,417	29,165,535	26,052,089	23,700,595
County Revenues and Expenditures Financial Profile	Revenues by Source	Intergovernmental	AFIR	74,514,703	82,247,002	81,357,757	71,943,117	72,862,764
County Revenues and Expenditures Financial Profile	Revenues by Source	Debt Proceeds	AFIR	191,511,606	90,088,472	10,105,254	8,203,409	3,993,697
County Revenues and Expenditures Financial Profile	Revenues by Source	Other Miscellaneous	AFIR	23,146,336	22,238,727	17,417,632	7,752,287	8,045,795
County Revenues and Expenditures Financial Profile	**Revenues by Source**	**Total**	**AFIR**	**$616,353,715**	**$517,741,023**	**$400,814,924**	**$368,272,374**	**$346,639,697**
County Revenues and Expenditures Financial Profile	Expenditures by Function	Education	AFIR	$102,148,789	$106,381,113	$79,211,479	$67,601,685	$78,780,268
County Revenues and Expenditures Financial Profile	Expenditures by Function	Debt Service	AFIR	116,427,593	36,890,560	30,887,082	31,488,558	33,362,216
County Revenues and Expenditures Financial Profile	Expenditures by Function	Human Services	AFIR	85,196,739	88,333,073	79,802,068	85,841,984	60,453,093
County Revenues and Expenditures Financial Profile	Expenditures by Function	General Government	AFIR	68,598,869	55,405,844	48,459,084	46,783,630	41,324,680
County Revenues and Expenditures Financial Profile	Expenditures by Function	Public Safety	AFIR	126,081,878	124,250,888	109,213,709	87,116,000	76,033,868
County Revenues and Expenditures Financial Profile	Expenditures by Function	Other	AFIR	34,145,219	29,218,182	27,636,294	38,332,036	38,140,190
County Revenues and Expenditures Financial Profile	**Expenditures by Function**	**Total**	**AFIR**	**$532,599,087**	**$440,479,660**	**$375,209,716**	**$357,163,893**	**$328,094,315**
County Revenues and Expenditures Financial Profile	Expenditures by Object	Salaries & Wages	AFIR	$111,025,606	$106,106,569	$103,650,296	$84,354,235	$75,855,211
County Revenues and Expenditures Financial Profile	Expenditures by Object	Capital Outlay	AFIR	33,471,559	32,545,838	20,571,864	25,269,847	26,018,870
County Revenues and Expenditures Financial Profile	Expenditures by Object	Other Operating	AFIR	291,491,175	201,031,862	182,578,830	185,682,489	152,516,535
County Revenues and Expenditures Financial Profile	Expenditures by Object	Public School Capital	AFIR	40,135,553	44,668,427	13,059,831	5,948,376	20,047,162
County Revenues and Expenditures Financial Profile	Expenditures by Object	Public School Current	AFIR	54,063,442	53,697,799	53,286,273	53,535,807	51,663,904
County Revenues and Expenditures Financial Profile	Expenditures by Object	Public School - All Other including supplemental tax	AFIR	1,163,186	1,312,163	1,028,017	1,016,850	667,331
County Revenues and Expenditures Financial Profile	Expenditures by Object	Intergovernmental expenditures	AFIR	1,248,566	1,117,002	1,034,605	1,356,289	1,325,302
County Revenues and Expenditures Financial Profile	**Expenditures by Object**	**Total**	**AFIR**	**$532,599,087**	**$440,479,660**	**$375,209,716**	**$357,163,893**	**$328,094,315**
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Property Taxes	AFIR	$853	$853	$755	$760	$751
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Other Taxes	AFIR	76	61	54	51	42
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Sales Tax	AFIR	278	294	297	281	248
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Sales & Services	AFIR	129	133	123	112	104
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Intergovernmental	AFIR	304	342	343	309	319
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Debt Proceeds	AFIR	782	374	43	35	17
County Revenues and Expenditures Financial Profile	Per Capita Revenues by Source	Other Miscellaneous	AFIR	95	92	73	33	35
County Revenues and Expenditures Financial Profile	**Per Capita Revenues by Source**	**Total**	**AFIR**	**$2,518**	**$2,150**	**$1,687**	**$1,582**	**$1,516**
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	Education	AFIR	$417	$442	$333	$290	$345
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	Debt Service	AFIR	476	153	130	135	146
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	Human Services	AFIR	348	367	336	369	264
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	General Government	AFIR	280	230	204	201	181
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	Public Safety	AFIR	515	516	460	374	333
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Function	Other	AFIR	139	121	116	165	167
County Revenues and Expenditures Financial Profile	**Per Capita Expenditures by Function**	**Total**	**AFIR**	**$2,176**	**$1,829**	**$1,580**	**$1,534**	**$1,435**
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Salaries & Wages	AFIR	$454	$441	$436	$362	$332
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Capital Outlay	AFIR	137	135	87	109	114
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Other Operating	AFIR	1,191	835	769	798	667
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Public School Capital	AFIR	164	185	55	26	88
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Public School Current	AFIR	221	223	224	230	226
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Public School - All Other including supplemental tax	AFIR	5	5	4	4	3
County Revenues and Expenditures Financial Profile	Per Capita Expenditures by Object	Intergovernmental expenditures	AFIR	5	5	4	6	6
County Revenues and Expenditures Financial Profile	**Per Capita Expenditures by Object**	**Total**	**AFIR**	**$2,176**	**$1,829**	**$1,580**	**$1,534**	**$1,435**
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Property Taxes	AFIR	$992	$937	$893	$860	$839
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Other Taxes	AFIR	87	91	86	88	69

County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Sales Tax	AFIR	317	315	313	294	258
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Sales & Services	AFIR	177	171	171	158	138
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Intergovernmental	AFIR	246	255	264	261	247
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Debt Proceeds	AFIR	344	139	213	114	221
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Revenues by Source	Other Miscellaneous	AFIR	133	130	83	25	82
County Revenues and Expenditures Financial Profile	**Group Average Per Capita for Counties Reporting AFIR - Revenues by Source**	**Total**	**AFIR**	**$2,296**	**$2,038**	**$2,023**	**$1,800**	**$1,853**
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	Education	AFIR	$665	$640	$585	$559	$565
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	Debt Service	AFIR	195	209	191	186	183
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	Human Services	AFIR	297	294	277	286	250
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	General Government	AFIR	212	199	199	170	151
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	Public Safety	AFIR	367	349	323	294	274
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function	Other	AFIR	287	274	12,903	228	197
County Revenues and Expenditures Financial Profile	**Group Average Per Capita for Counties Reporting AFIR - Expenditures by Function**	**Total**	**AFIR**	**$2,024**	**$1,964**	**$14,479**	**$1,722**	**$1,620**
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Salaries & Wages	AFIR	$376	$362	$338	$302	$286
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Capital Outlay	AFIR	163	162	12,808	121	102
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Other Operating	AFIR	800	791	738	739	664
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Public School Capital	AFIR	165	164	125	117	130
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Public School Current	AFIR	430	407	385	372	360
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Public School - All Other including supplemental tax	AFIR	21	21	19	18	23
County Revenues and Expenditures Financial Profile	Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object	Intergovernmental expenditures	AFIR	68	57	64	53	55
County Revenues and Expenditures Financial Profile	**Group Average Per Capita for Counties Reporting AFIR - Expenditures by Object**	**Total**	**AFIR**	**$2,024**	**$1,964**	**$14,479**	**$1,722**	**$1,620**
County Revenues and Expenditures Financial Profile		Number of Reporting (AFIR) Counties in Group	AFIR	28	29	28	28	27
County Revenues and Expenditures Financial Profile		Average Population of Counties Reporting AFIR in Group	AFIR	288,942	276,089	274,382	272,208	275,628
General Fund		General Fund revenues	Audit	$352,768,373	$347,173,820	$314,263,790	$296,644,606	$285,174,625
General Fund		General Fund expenditures	Audit	315,987,089	309,328,839	292,526,058	274,290,440	232,139,679
General Fund		Operating transfers in	Audit	4,662,595	5,955,836	5,316,913	28,550,536	22,349,418
General Fund		Operating transfers out	Audit	23,788,429	35,777,199	19,156,575	39,844,126	46,011,140
General Fund		Proceeds from capital leases and installment purchases	Audit	614,051	4,016,351	5,059,205	1,035,968	209,349
General Fund		Other items	Audit	0	0	0	0	0
General Fund		Excess of revenues and other sources over (under) expenditures and other uses	Audit	$18,269,501	$12,039,969	$12,957,275	$12,096,544	$29,582,573
General Fund	Fund balance available (FBA)	In dollars	Audit	$129,436,630	$119,893,938	$107,429,337	$90,395,010	$84,323,624
General Fund	Fund balance available (FBA)	FBA as a % of GF Net Expenditures: Unit's FBA %	AFIR	38.16%	35.15%	35.04%	28.87%	30.34%
General Fund	Fund balance available (FBA)	FBA as a % of GF Net Expenditures: Group Average FBA % of Counties Reporting Audit	AFIR	47.51%	46.45%	46.75%	44.03%	43.56%
General Fund	Fund balance available (FBA)	FBA as a % of GF Net Expenditures: State Average FBA % of Counties Reporting Audit	AFIR	47.68%	47.69%	47.74%	44.66%	43.40%
General Fund	Fund balance available (FBA)	Number of Counties Reporting Audit in Group	Audit	28	29	29	29	28
Cash, Investments and Financing		Population at July 1st of the Previous Year	NCOSBM	244,800	240,820	237,536	232,789	228,618
Cash, Investments and Financing		Population Group	AFIR	100,000 or Above	100,000 or Above	100,000 or Above	100,000 or Above	100,000 or Above

Cash, Investments and Financing		Cash & Investments at June 30th	Audit	325,140,794	317,232,568	285,554,345	269,465,600	229,432,377
Cash, Investments and Financing		Investment Earnings	AFIR					
Cash, Investments and Financing		Tax Rate Equivalent	AFIR	0.0000	0.0000	0.0000	0.0000	0.0000
Cash, Investments and Financing		Tax Rate Equivalent: Group Average of Counties Reporting AFIR	AFIR					
Cash, Investments and Financing		Tax Rate Equivalent: State Average for Counties Reporting AFIR	AFIR					
Cash, Investments and Financing		Latest year of Revaluation	NCDOR	2023	2023	2019	2019	2019
Cash, Investments and Financing		January 1, Prior Year Assessed Valuation	NCDOR	34,448,798,101	33,174,235,713	21,944,499,355	21,118,753,121	20,290,260,935
Cash, Investments and Financing		Tax Rate	NCDOR	0.5990	0.6100	0.8100	0.8300	0.8300
Cash, Investments and Financing		Tax Rate Group Average	AFIR	0.5452	0.5720	0.6303	0.6290	0.6429
Cash, Investments and Financing		Tax Rate State Average	AFIR	0.5538	0.5777	0.6257	0.6272	0.6391
Cash, Investments and Financing		Assessment -to-Sales Ratio	NCDOR	92.61	96.77	68.67	83.67	87.18
Cash, Investments and Financing		Assessment -to-Sales Ratio Group Average	AFIR	83.27	79.04	80.05	91.40	92.23
Cash, Investments and Financing		Assessment -to-Sales Ratio State Average	AFIR	81.29	78.12	80.59	91.48	92.21
Cash, Investments and Financing		Assessed Valuation adjusted for Assessed to Sales Ratio	AFIR	37,197,708,780	34,281,529,103	31,956,457,485	25,240,531,996	23,273,985,931
Cash, Investments and Financing		Tax Rate Adjusted	AFIR	0.5547	0.5903	0.5562	0.6945	0.7236
Cash, Investments and Financing		Tax Rate Adjusted Group Average	AFIR	0.4540	0.4521	0.5046	0.5749	0.5930
Cash, Investments and Financing		Tax Rate Adjusted State Average	AFIR	0.4501	0.4513	0.5042	0.5737	0.5893
Cash, Investments and Financing		Percent Collected	Audit	99.16%	99.00%	99.15%	99.16%	99.09%
Cash, Investments and Financing		Percent Collected Group Average for Counties Reporting Audit	Audit	99.44%	99.46%	99.44%	99.45%	99.36%
Cash, Investments and Financing		Percent Collected State Average for Counties Reporting Audit	Audit	99.18%	99.18%	99.15%	99.17%	99.09%
Cash, Investments and Financing		Percent Collected Excluding Motor Vehicles	Audit	99.09%	98.91%	99.05%	99.06%	98.98%
Cash, Investments and Financing		Percent Collected Excluding Motor Vehicles Group Average for Counties Reporting Audit	Audit	99.42%	99.43%	99.41%	99.42%	99.31%
Cash, Investments and Financing		Percent Collected Excluding Motor Vehicles State Average for Counties Reporting Audit	Audit	99.13%	99.13%	99.09%	99.12%	99.02%
Cash, Investments and Financing		Percent Collected Motor Vehicles Only	Audit	100.00%	100.00%	100.00%	100.00%	100.00%
Cash, Investments and Financing		Percent Collected Motor Vehicles Only Group Average for Counties Reporting Audit	Audit	99.78%	99.80%	99.71%	99.68%	99.83%
Cash, Investments and Financing		Percent Collected Motor Vehicles Only State Average for Counties Reporting Audit	Audit	99.78%	99.81%	99.74%	99.72%	99.83%
Cash, Investments and Financing		Tax Uncollected	Audit	1,745,971	2,059,292	1,517,147	1,484,517	1,557,819
Cash, Investments and Financing		Tax Uncollected Rate Equivalent	Audit	0.0051	0.0062	0.0069	0.0070	0.0077
Debt Information		Population Group	LGC Debt	100,000 to 249,999	100,000 to 249,999	100,000 to 249,999	100,000 to 249,999	100,000 to 249,999
Debt Information	Ratings	Fitch	LGC Debt					
Debt Information	Ratings	Moody's	LGC Debt	Aaa	Aaa	Aaa	Aa1	Aa2
Debt Information	Ratings	S & P	LGC Debt	AA+	AA+	AA+	AA+	AA+
Debt Information	General Obligation Debt (GO)	Enterprise	LGC Debt				0	0
Debt Information	General Obligation Debt (GO)	General Government	LGC Debt		202,820,000	139,105,000	155,385,000	172,647,000
Debt Information	**General Obligation Debt (GO)**	**Total**	**LGC Debt**		**$202,820,000**	**$139,105,000**	**$155,385,000**	**$172,647,000**
Debt Information	General Obligation Debt (GO)	Total Per Capita	AFIR		842	586	667	755
Debt Information	General Obligation Debt (GO)	Total Per Capita for the Population Group	AFIR		500	508	491	532
Debt Information	General Obligation Debt (GO)	Total Per Capita State Average on the County and Municipality	AFIR		956	862	614	637
Debt Information	General Obligation Debt (GO)	Total per Assessed Valuation Adjusted for Current Year Sales	AFIR		0.5916%	0.4352%	0.6156%	0.7418%
Debt Information	General Obligation Debt (GO)	Total per Assessed Valuation Adjusted for Current Year Sales- Group Average	AFIR		0.2765%	0.3326%	0.3778%	0.4359%
Debt Information	General Obligation Debt (GO)	Total per Assessed Valuation Adjusted for Current Year Sales - State Average on the County and Municipality	AFIR		0.4575%	0.4898%	0.4288%	0.4729%
Debt Information	General Obligation Debt (GO)	Total Authorized but not Issued Including Enterprise Debt	LGC Debt		190,000,000	190,000,000	190,000,000	190,000,000
Debt Information	Installment Sales Purchases and Lease Obligations	Enterprise	LGC Debt				0	0
Debt Information	Installment Sales Purchases and Lease Obligations	General Government	LGC Debt		18,910,000	20,505,000	22,100,000	23,695,000
Debt Information	**Installment Sales Purchases and Lease Obligations**	**Total**	**LGC Debt**		**$18,910,000**	**$20,505,000**	**$22,100,000**	**$23,695,000**
Debt Information	Installment Sales Purchases and Lease Obligations	Revenue Bond Debt	LGC Debt		3,000,000	3,352,941	5,668,187	5,668,187
Debt Information	**Installment Sales Purchases and Lease Obligations**	**Total Debt Listed Above**	**LGC Debt**		**$21,910,000**	**$23,857,941**	**$27,768,187**	**$29,363,187**

Water and Sewer Systems	Volume of water treated and/or purchased and put into the start of your distribution system.	Water (Millions of Gallons)	AFIR					
Water and Sewer Systems	Volume of wastewater treated internally or by another utility (entering all treatment plants).	Wastewater (Millions of Gallons)	AFIR					
Water and Sewer Systems	Volume of water billed to all customers (residential, non-residential & bulk).	Water (Millions of Gallons)	AFIR					
Water and Sewer Systems	Volume of wastewater billed to all customers (residential, non-residential & bulk).	Wastewater (Millions of Gallons)	AFIR					
Water and Sewer Systems	Volume of water billed only to residential customers (if your unit identifies residential customers).	Water / Sewer (Millions of Gallons)	AFIR					
Water and Sewer Systems	Volume of wastewater billed only to residential customers (if your unit identifies residential customers).	Wastewater (Millions of Gallons)	AFIR					
County School Report	Sources of County Funding for Public School Capital Outlays	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	AFIR	5,765,950	5,862,135	5,751,214	5,279,919	4,504,630
County School Report	Sources of County Funding for Public School Capital Outlays	Restricted portions of local option sales taxes - Article 42 (60% restricted)	AFIR	9,142,027	9,403,069	9,346,401	8,683,777	7,504,026
County School Report	Sources of County Funding for Public School Capital Outlays	Interest on restricted sales taxes	AFIR	0	0	0	0	0
County School Report	**Total Restricted Local Option Sales Tax Sources**		**AFIR**	**$14,907,977**	**$15,265,204**	**$15,097,615**	**$13,963,696**	**$12,008,656**
County School Report	Sources of County Funding for Public School Capital Outlays	Withdrawal from the Public Schools Building Capital Fund	AFIR	0	0	0	0	0
County School Report	Other Sources:	NC Education Lottery	AFIR	2,249,282	2,150,289	2,230,295	1,969,371	2,934,859
County School Report	Sources of County Funding for Public School Capital Outlays	Proceeds from general obligation debt for public school less issuance costs	AFIR	191,224,793	80,842,034	0	0	0
County School Report	Sources of County Funding for Public School Capital Outlays	Proceeds from non-general obligation debt for public school less issuance costs	AFIR	0	0	0	0	0
County School Report	Sources of County Funding for Public School Capital Outlays	Interest on debt proceeds	AFIR	4,089,866	31,288	52,079	1,810	32,834
County School Report	Sources of County Funding for Public School Capital Outlays	Other sources: General Fund	AFIR	4,327,000	2,227,000	18,016,687	8,148,921	4,274,254
County School Report	Sources of County Funding for Public School Capital Outlays	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	AFIR	0	0	0	0	0
County School Report	Sources of County Funding for Public School Capital Outlays	Portion of Article 46 that the County used for School Capital Outlay	AFIR	10,178,448	10,018,144	9,906,575	9,216,542	7,868,790
County School Report	Sources of County Funding for Public School Capital Outlays	NC-Needs Base Public School Capital Fund	AFIR	0	0	0	0	0
County School Report	Sources of County Funding for Public School Capital Outlays	Other sources: All other	AFIR	0	0	0	0	0
County School Report	Other Sources:	Grants from Public School Building Bond Fund	AFIR					
County School Report	Other Sources:	Unrestricted sources	AFIR					
County School Report	**Sources of County Funding for School Capital Outlay**	**Total Other Sources**	**AFIR**	**$212,069,389**	**$95,268,755**	**$30,205,636**	**$19,336,644**	**$15,110,737**
County School Report	**Sources of County Funding for Public School Capital Outlays**	**Total**	**AFIR**	**$226,977,366**	**$110,533,959**	**$45,303,251**	**$33,300,340**	**$27,119,393**
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school debt service (principal and interest) - Article 40	AFIR	5,724,570	5,866,918	5,710,230	5,070,122	4,279,073
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school capital outlay- Article 40	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school debt service (principal and interest) - Article 42	AFIR	9,123,005	9,435,748	9,322,897	8,336,177	7,235,979
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school capital outlay - Article 42	AFIR	0	0	0	0	0
County School Report	**Use Funded by Restricted Portions of Local Option Sales Taxes:**	**Total Uses Funded by Restricted Portions of Local Option Sales Taxes**	**AFIR**	**$14,847,575**	**$15,302,666**	**$15,033,127**	**$13,406,299**	**$11,515,052**
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school debt service (principal and interest) - Public School Building Capital Fund	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school capital outlay- Public School Building Capital Fund	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	AFIR	2,249,282	2,150,289	2,230,295	1,969,371	2,934,859
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school outlay - NC Education Lottery	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school debt service (principal and interest) - other sources	AFIR	85,909,282	5,589,056	3,474,957	7,276,921	8,552,254
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public school capital projects funds - other sources	AFIR	40,135,553	44,668,427	13,059,831	5,948,376	20,047,162
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	General Fund and all other funds	AFIR	0	0	0	0	0

County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	NC-Needs Base school construction or certain capital leases for school facilities	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Fair Market Value of Assets Donated to Public Schools by the County	AFIR	0	0	0	0	0
County School Report	Deduct: Uses of County Funding for Public School Capital Outlays	Public School Building Bond Fund - public school capital outly	AFIR					
County School Report	**Deduct: Uses of County Funding for Public School Capital Outlays**	**Total**	**AFIR**	**$128,294,117**	**$52,407,772**	**$18,765,083**	**$15,194,668**	**$31,534,275**
County School Report	**Total Uses of Capital Funding for School Capital Outlays**		**AFIR**	**$143,141,692**	**$67,710,438**	**$33,798,210**	**$28,600,967**	**$43,049,327**
County School Report		Sources of county funding over (under) uses of county funding	AFIR	83,835,674	42,823,521	11,505,041	4,699,373	-15,929,934
County School Report	Add: Beginning Balance, July 1, Prior Year	Unexpended restricted - local option sales tax	AFIR	2,901,606	2,939,068	2,874,580	2,317,183	1,823,579
County School Report	Add: Beginning Balance, July 1, Prior Year	Unexpended - other sources	AFIR	83,027,123	40,166,140	28,725,587	24,583,611	41,007,149
County School Report	Equals: Ending Balance, June 30, Current Year	Total Ending Balance	AFIR	169,764,403	85,928,729	43,105,208	31,600,167	26,900,794
County School Report	**Total Ending Balance Comprised of:**	**Portion of total ending balance that is restricted - local option sales tax**	**AFIR**	**$2,962,008**	**$2,901,606**	**$2,939,068**	**$2,874,580**	**$2,317,183**
County School Report	**Total Ending Balance Comprised of:**	**Portion of total ending balance that is from other sources**	**AFIR**	**$166,802,395**	**$83,027,123**	**$40,166,140**	**$28,725,587**	**$24,583,611**
County School Report	Additional Information	Average daily membership (ADM)- Allotted	AFIR	29,928	30,341	30,431	31,028	30,975
County School Report	Additional Information	Adjusted unit tax rate	AFIR	55.4733%	59.0297%	55.6227%	69.4461%	72.3594%
County School Report	Additional Information	Average adjusted unit tax rate for population group	AFIR	45.3962%	45.2091%	50.4587%	57.4898%	59.2952%
County School Report	Additional Information	Assessed valuation per ADM	AFIR	1,151,056	1,093,380	721,123	680,635	655,053
County School Report	Additional Information	Department of Public Instruction Lottery Allocation	AFIR	2,133,983	2,134,066	2,134,327	2,260,333	2,427,482
County School Report	Additional Information	School bonds authorized and Unissued as of 3/31 of the following year	AFIR	0	190,000,000	190,000,000	190,000,000	190,000,000