

2018 UNIT ASSISTANCE LIST ⁴
(BASED ON DATA FROM 2017 AUDITED FINANCIAL STATEMENTS)
AS OF JULY 24, 2018

Units	County	Progress Meter ⁵	2017			2016		
			Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³
Municipalities								
Ahoskie	Hertford County	↓	3	1	1	NOT ON UAL FOR 2016		
Andrews	Cherokee County	↓	1	1	1	2	2	1
Askewville	Bertie County	↓	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Atkinson	Pender County	→	1	3	3	1	3	3
Bath	Beaufort County	→	2	2	1	1	2	2
Belhaven	Beaufort County	→	1	2	1	1	2	1
Bethel	Pitt County	→	1	2	2	1	2	1
Boardman	Columbus County	→	1	2	1	1	2	1
Bolton	Columbus County	↑	2	2	2	2	1	2
Bridgeton	Craven County	↓	3	3	2	NOT ON UAL FOR 2016		
Castalia	Nash County	↓	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Cerro Gordo	Columbus County	↓	1	3	1	NOT ON UAL FOR 2016		
Clarkton	Bladen County	↓	1	3	2	2	3	3
Creswell	Washington County	↓	2	3	1	1	3	1
Dobbins Heights	Richmond County	↓	1	3	NA	1	3	NA
Dover	Craven County	↓	1	2	1	1	2	1
Earl	Cleveland County	↓	2	3	NA	1	3	NA
East Laurinburg	Scotland County	↓	1	2017 AUDIT NOT IN		1	3	NA
East Spencer	Rowan County	→	2	3	1	2	3	1
Ellerbe	Richmond County	→	1	3	3	1	3	3
Elm City	Wilson County	↓	2	1	1	2	2	1
Eureka	Wayne County	↓	2	2	1	2	2	1
Fair Bluff	Columbus County	↓	2	2	1	2	3	2
Fairmont	Robeson County	↑	3	3	2	3	3	1
Falcon	Cumberland County	↓	1	3	3	2	3	3
Fontana Dam	Graham County	↓	1	3	2	1	3	NA
Fremont	Wayne County	↑	3	2	2	2	2	2
Gatesville	Gates County	↓	1	3	NA	1	3	3
Godwin	Cumberland County	↓	1	3	2	2	3	1
Greenevers	Duplin County	↓	3	3	2	3	3	2
Grifton	Pitt County	↓	3	3	2	NOT ON UAL FOR 2016		
Halifax	Halifax County	↓	2	2	2	NOT ON UAL FOR 2016		
Hemby Bridge	Union County	↓	1	2017 AUDIT NOT IN		1	3	3

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Hoffman	Richmond County	↓	1	3	NA	2	3	3
Hot Springs	Madison County	↑	2	3	1	1	2	1
Kenansville	Duplin County	↑	2	3	3	2	3	3
Kingstown	Cleveland County	→	1	3	1	1	3	1
Lake Lure	Rutherford County	↓	2	2	1	NOT ON UAL FOR 2016		
Landis	Rowan County	→	2	2	3	2	2	3
Laurinburg	Scotland County	↑	2	3	3	2	3	3
Linden	Cumberland County	↓	3	1	3	NOT ON UAL FOR 2016		
Love Valley	Iredell County	↓	1	1	1	1	1	1
Macclesfield	Edgecombe County	↓	2	3	1	2	3	1
Maysville	Jones County	↓	1	1	1	1	1	1
Milton	Caswell County	↑	3	1	3	1	3	1
Morven	Richmond County	↑	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Mount Olive	Wayne County	→	2	1	1	NOT ON UAL FOR 2016		
Navassa	Brunswick County	→	2	3	1	2	3	1
Newland	Avery County	↑	2	2	3	1	3	3
Norlina	Warren County	↓	2	2	3	2	3	3
Northwest	Brunswick County	↓	2	3	1	NOT ON UAL FOR 2016		
Norwood	Stanly County	→	1	3	1	2	2	2
Oriental	Pamlico County	↑	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Ossipee	Alamance County	↓	2	3	1	NOT ON UAL FOR 2016		
Pikeville	Wayne County	→	1	3	3	2	3	3
Plymouth	Washington County	→	2	3	3	2	3	3
Polkville	Cleveland County	↓	1	3	1	1	3	1
Powellsville	Bertie County	↓	3	3	1	1	2016 AUDIT NOT IN	
Princeville	Edgecombe County	↑	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Proctorville	Robeson County	↓	1	3	3	NOT ON UAL FOR 2016		
Ranlo	Gaston County	↓	1	2017 AUDIT NOT IN		1	3	3
Red Springs	Robeson County	↓	2	2	3	NOT ON UAL FOR 2016		
Richfield	Stanly County	↓	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Rich Square	Northampton County	↓	1	3	3	NOT ON UAL FOR 2016		
Robbinsville	Graham County	↑	2	3	3	1	3	3
Robersonville	Martin County	↓	1	2017 AUDIT NOT IN		2	3	3
Ronda	Wilkes County	↓	1	2017 AUDIT NOT IN		1	3	3

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Roper	Washington County	↑	1	1	3	1	1	3
Roxboro	Person County	→	1	3	3	1	3	3
Saint Pauls	Robeson County	↓	2	2	1	2	2	2
Scotland Neck	Halifax County	↓	1	2	1	1	3	1
Seaboard	Northampton County	↑	1	3	3	1	1	3
Seagrove	Randolph County	↑	2	3	3	1	3	3
Selma	Johnston County	→	1	3	3	1	3	3
Seven Springs	Wayne County	↓	1	3	1	1	3	2
Sharpsburg	Nash County	→	2	3	3	2	3	3
Southport	Brunswick County	↓	2	2	2	NOT ON UAL FOR 2016		
Speed	Edgecombe County	↓	1	3	3	NOT ON UAL FOR 2016		
Spring Lake	Cumberland County	↓	1	3	3	1	3	3
Staley	Randolph County	↓	1	3	3	2	3	3
Surf City	Pender County	↑	2	3	2	2	3	1
Tar Heel	Bladen County	→	1	3	3	1	3	3
Taylortown	Moore County	→	2	3	1	2	3	1
Troutman	Iredell County	→	2	3	1	2	3	1
Tryon	Polk County	↓	1	3	2	1	3	3
Walstonburg	Greene County	→	1	3	3	1	3	3
Weldon	Halifax County	↑	2	3	2	1	3	3
Woodfin	Buncombe County	↑	2	3	NA	1	3	NA
Total # Municipalities	88							

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Utility Authorities								
Brunswick Regional Water and Sewer H2GO	Brunswick County	↓	1	NA	1	NOT ON UAL FOR 2016		
Cliffside Sanitary District	Rutherford County	↓	1	NA	1	NOT ON UAL FOR 2016		
Goldston/Gulf Sanitary District	Chatham County	↓	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Stanly Water & Sewer Authority	Stanly County	↓	3	NA	1	3	NA	1
Total # Utility Authorities	4							
COUNTIES								
Anson County		↓	1	2017 AUDIT NOT IN		1	3	3
Edgecombe County		→	2	3	2	1	3	2
Gates County		↓	1	3	3	NOT ON UAL FOR 2016		
Greene County		↓	1	3	3	1	3	3
Hertford County		↓	2	3	3	NOT ON UAL FOR 2016		
Hoke County		↑	1	3	3	1	3	3
Hyde County		↓	1	3	3	2	3	3
Martin County		→	2	3	2	2	3	2
Northampton		↓	1	2017 AUDIT NOT IN		1	2016 AUDIT NOT IN	
Orange County		↓	2	3	3	NOT ON UAL FOR 2016		
Pender County		→	2	3	2	2	3	2
Robeson County		↓	1	3	2	2	3	3
Stanly County		↓	2	3	3	NOT ON UAL FOR 2016		
Swain County		↓	2	3	NA	NOT ON UAL FOR 2016		
Vance County		↑	3	3	2	3	3	1
Warren County		↑	2	3	3	1	3	3
Total # Counties	16							

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<u>RISK ASSESSMENT LEGEND:</u>			<u>PROGRESS METER LEGEND:</u>					
HIGH RISK	1		CONDITIONS WORSENE			↓		
MODERATE RISK	2		CONDITIONS STAYED SAME			→		
LOW RISK	3		CONDITIONS IMPROVED			↑		
<u>Footnotes:</u>								
<p>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 of their website, which can be accessed using the link below:</p> <p>http://gfoa.org/best-practices</p>								
<p>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:</p> <p>Memo 2017-14 for counties: https://www.nctreasurer.com/slg/Memos/2017-14.pdf</p> <p>Memo 2017-15 for municipalities: https://www.nctreasurer.com/slg/Memos/2017-15.pdf</p>								
<p>3 For more information about fiscal matters related to municipal water and/or sewer operations, please see our annual statistical report on municipal water and sewer operations, which can be accessed using the link below:</p> <p>https://www.nctreasurer.com/slg/Memos/2017-17%20Revised.pdf</p>								
<p>4 Does not include schools or charter schools or entities with FYEs other than June 30</p>								
<p>5 Units that are on the UAL this year but not last, or whose audits are not in are generally assumed to have declined in progress, but there are some exceptions based on staff knowledge of individual circumstances</p>								
<u>General Note:</u>								
<p>Audited financial data is used to make the initial assessment on all units but the final decision on whether a not 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.</p>								