

**2020 Unit Assistance List**  
**Based on June 30, 2019 Audited Financial Data**  
**As of December 1, 2020**

Unit	County	Population	Status	2019			2018			2017		
				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>MUNICIPALITIES:</b>												
Aberdeen	Moore	7,861	↓	1	2	1	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Ahoskie	Hertford	4,806	↑	3	2	3	1	1	1	3	1	1
Andrews	Cherokee	1,831	↓	1	2	2	1	2	1	1	1	1
Atkinson	Pender	351	↑	1	3	3	1	3	2	1	3	3
Badin	Stanly	1,984	↓	2	2	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Bath	Beaufort	816	↑	2	2	1	1	1	1	2	2	1
Bear Grass	Martin	72	↓	2	3	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Belhaven	Beaufort	1,595	↑	2	3	2	2	3	2	1	2	1
Bethel	Pitt	1,540	→	2	3	1	2	3	1	1	2	2
Boardman	Columbus	152	↑	2	2	2	1	2	1	1	2	1
Bolton	Columbus	684	↓	1	3	1	2	2	1	2	2	2
Brevard	Transylvania	8,159	↓	3	3	1	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Cerro Gordo	Columbus	196	↑	1	3	1	1	2	1	1	3	1
Colerain	Bertie	187	↑	3	3	1	2	3	2	NOT ON UAL IN 2017		
Columbia	Tyrrell	833	↓	1	3	1	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Dobbins Heights	Richmond	827	↓	3	1	NA	NOT ON UAL IN 2018			1	3	NA
Dover	Craven	379	↓	1	3	1	1	2	1	1	2	1
East Arcadia	Bladen	472	↓	2	1	2	2	3	2	NOT ON UAL IN 2017		
East Spencer	Rowan	1,512	→	2	2	1	3	1	1	2	3	1
Ellerbe	Richmond	1,027	↓	1	2	2	1	3	3	1	3	3
Elm City	Wilson	1,252	↓	1	1	1	2	1	1	2	1	1
Enfield	Halifax	2,557	↑	1	3	3	1	1	2	NOT ON UAL IN 2017		
Everetts	Martin	237	→	2	3	1	2	3	1	NOT ON UAL IN 2017		
Fair Bluff	Columbus	913	↑	2	3	3	1	1	1	2	2	1
Fairmont	Robeson	2,589	→	3	2	2	3	2	2	3	3	2
Fontana Dam	Graham	297	↑	3	3	1	3	2	2	1	3	2
Four Oaks	Johnston	2,108	↑	2	2	3	2	2	2	NOT ON UAL IN 2017		
Franklinville	Randolph	1,201	↓	1	2	1	1	3	3	1	3	3
Fremont	Wayne	1,229	↓	1	1	1	1	2	1	3	2	2
Gamewell	Caldwell	4,050	↓	2	3	1	3	3	2	NOT ON UAL IN 2017		
Gaston	Northampton	1,102	↑	1	3	NA	1	2	NA	NOT ON UAL IN 2017		
Glen Alpine	Burke	1,569	↓	2	3	2	3	3	2	NOT ON UAL IN 2017		
Godwin	Cumberland	136	↑	1	3	3	1	1	2	1	3	2
Grantsboro	Pamlico	697	↓	2	3	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Greenevers	Duplin	640	↓	3	3	1	3	3	2	3	3	2

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<b>MUNICIPALITIES (cont.):</b>												
Grifton	Pitt	2,675	↓	1	3	2	3	3	2	3	3	2
Grover	Cleveland	721	↑	3	3	2	3	2	1	NOT ON UAL IN 2017		
Halifax	Halifax	225	↓	1	3	1	1	3	2	2	2	2
Hamilton	Martin	391	↓	1	3	1	1	3	2	NOT ON UAL IN 2017		
Hamlet	Richmond	6,347	↓	3	1	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Hoffman	Richmond	571	↓	3	1	2	3	3	1	2	1	NA
Holly Ridge	Onslow	1,825	→	2	3	NA	2	3	NA	NOT ON UAL IN 2017		
Hookerton	Greene	392	↑	3	2	2	2	1	2	NOT ON UAL IN 2017		
Hot Springs	Madison	591	↓	1	3	2	3	3	1	2	3	1
Indian Beach	Carteret	127	↓	1	1	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Kenansville	Duplin	820	↓	1	3	3	2	3	3	2	3	3
Kinston	Lenior	20,184	↓	3	2	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Landis	Rowan	3,176	↑	1	3	2	1	1	1	2	2	3
Love Valley	Iredell	123	↑	1	3	1	1	1	1	1	1	1
Lumberton	Robeson	20,960	↓	3	1	1	3	2	2	NOT ON UAL IN 2017		
Macclesfield	Edgecombe	439	→	2	3	1	2	3	1	1	3	3
Maysville	Jones	1,036	↑	2	3	2	1	1	1	1	1	1
Milton	Caswell	173	↑	3	3	1	3	1	1	3	1	1
Montreat	Buncombe	903	↓	2	3	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Morven	Anson	83	→	1	3	2	2	3	1	1	3	2
Mount Olive	Wayne	4,605	→	2	1	1	2	1	1	2	1	1
Murfreesboro	Hertford	3,295	↓	1	3	2	2	3	3	NOT ON UAL IN 2017		
Nashville	Nash	5,221	↑	1	3	3	2	2	3	NOT ON UAL IN 2017		
Navassa	Brunswick	2,001	→	1	2	1	1	2	1	2	3	1
Newton Grove	Sampson	566	↓	2	3	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Norlina	Warren	1,072	↑	1	2	2	1	2	1	2	2	3
Norman	Richmond	141	↓	3	1	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Northwest	Brunswick	857	↑	2	3	2	2	3	1	2	3	1
Norwood	Stanly	2,405	↓	1	3	1	1	2	1	1	3	1
Oak City	Martin	299	↓	2	2	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Ossipee	Alamance	598	→	2	2	1	1	3	1	2	3	1
Pikeville	Wayne	665	↓	1	1	1	2	1	1	1	3	3
Pilot Mountain	Surry	1,509	↓	1	1	1	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Pinetops	Edgecombe	1,258	↓	2	3	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Polkville	Cleveland	553	↓	2	3	1	1	3	1	1	3	1
Pollocksville	Jones County	330	↓	1	3	1	1	3	3	NOT ON UAL IN 2017		

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<b>MUNICIPALITIES (cont.):</b>												
Proctorville	Robeson	112	↑	3	3	2	1	3	1	1	3	3
Ramseur	Randolph	1,668	↓	1	3	3	2	3	3	NOT ON UAL IN 2017		
Ranlo	Gaston	3,590	↓	2	3	2	2	3	3	2	3	3
Red Springs	Robeson	3,293	↑	1	1	3	1	1	2	2	2	3
Rich Square	Northampton	920	↓	1	3	3	NOT ON UAL IN 2018			1	3	3
Robbins	Moore	1,165	↑	3	3	2	3	2	2	NOT ON UAL IN 2017		
Rockingham	Richmond	9,167	↓	3	1	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Roper	Washington	572	↑	3	3	2	1	1	2	1	1	3
Saint Pauls	Robeson	2,151	↑	1	3	1	1	1	1	2	2	1
Scotland Neck	Halifax	1,921	↓	1	2	1	1	3	2	1	2	1
Seaboard	Northampton	585	↑	2	3	3	2	2	2	1	3	3
Sharpsburg	Nash	1,939	↓	2	3	2	2	3	3	2	3	3
Sims	Wilson	303	↑	2	3	3	1	3	3	NOT ON UAL IN 2017		
Snow Hill	Greene	1,592	↑	2	3	2	1	3	2	NOT ON UAL IN 2017		
Southport	Brunswick	3,515	⇒	1	3	3	1	3	3	2	2	2
Spring Lake	Cumberland	11,392	↓	1	1	1	1	2	3	1	3	3
Stovall	Granville	428	⇒	3	3	2	3	3	2	NOT ON UAL IN 2017		
Taylorsville	Alexander	2,131	↓	1	3	2	3	2	3	NOT ON UAL IN 2017		
Taylortown	Moore	757	⇒	1	3	1	1	3	1	2	3	1
Tryon	Polk	1,792	↓	1	3	2	2	3	3	1	3	2
Vanceboro	Craven	985	↓	1	2	1	1	3	1	NOT ON UAL IN 2017		
Vass	Moore	799	↓	1	3	NA	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Whitakers	Edgecombe	696	↑	2	3	2	1	3	3	NOT ON UAL IN 2017		
Woodfin	Buncombe	6,651	↑	2	3	NA	2	2	NA	2	3	NA

TOTAL NUMBER OF MUNICIPALITIES: 95  
TOTAL MUNICIPALITIES IN EACH CATEGORY WITH A 1 OR 2 RATING 75 34 68

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<b>COUNTIES:</b>													
Alleghany County	Alleghany	11,422	↓	2	2	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Anson County	Anson	25,288	→	1	3	3	1	3	3	1	3	3	
Bertie County	Bertie	19,709	↓	1	1	1	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Duplin County	Duplin	59,772	↓	2	3	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Edgecombe County	Edgecombe	52,724	↓	1	1	1	1	3	2	2	3	2	
Gates County	Gates	12,094	↑	1	3	3	1	1	3	1	3	3	
Greene County	Greene	21,024	↑	1	3	3	1	3	2	1	3	3	
Hyde County	Hyde	5,198	↓	1	2	1	1	3	3	1	3	3	
Johnston County	Johnston	199,790	↓	2	3	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Lenoir County	Lenoir	56,856	↓	1	3	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Madison County	Madison	22,361	→	2	3	NA	2	3	NA	NOT ON UAL IN 2017			
Northampton County	Northampton	20,618	→	1	3	3	1	3	3	1	3	3	
Orange County	Orange	145,574	→	1	3	2	1	3	2	2	3	3	
Pender County	Pender	62,168	→	1	3	3	1	3	2	2	3	2	
Richmond County	Richmond	45,147	↑	3	2	3	1	1	2	NOT ON UAL IN 2017			
Robeson County	Robeson	131,600	↑	1	2	3	1	2	2	1	2	2	
Scotland County	Scotland	35,744	↓	1	3	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Tyrrell County	Tyrrell	4,260	↓	1	2	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
TOTAL NUMBER OF COUNTIES:				18									
TOTAL COUNTIES IN EACH CATEGORY WITH 1 OR 2 RATING					17	7	4						
<b>UTILITY DISTRICTS:</b>													
Engelhard Sanitary District	Hyde		↓	3	NA	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Fork Township Sanitary District	Wayne		↓	2	NA	3	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Lower Cape Fear Water & Sewer Authority	Brunswick		↓	3	NA	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Riegelwood Sanitary District	Columbus		↓	2	3	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
Stanly Water & Sewer Authority	Stanly		→	3	NA	1	3	NA	1	3	N/A	1	
Woodfin Sanitary District	Buncombe		↓	2	NA	2	NOT ON UAL IN 2018			NOT ON UAL IN 2017			
TOTAL NUMBER OF UTILITY DISTRICTS:				6									
TOTAL UTILITY DISTRICTS WITH A 1 OR 2 IN EACH CATEGORY					3	0	5						

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**UNITS WHOSE AUDITS WERE NOT YET SUBMITTED AS OF 12/1/2020**

**MUNICIPALITIES:**

Askewville	Bertie	230	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Belville	Brunswick	2,274	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Black Creek	Wilson	765	AUDIT NOT YET SUBMITTED	1	3	3	NOT ON UAL IN 2017		
Castalia	Nash	257	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Chimney Rock	Rutherford	112	AUDIT NOT YET SUBMITTED	2	3	1	NOT ON UAL IN 2017		
Como	Hertford	90	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Earl	Cleveland	271	AUDIT NOT YET SUBMITTED	1	3	NA	1	3	NA
East Laurinburg	Scotland	291	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Eureka	Wayne	189	AUDIT NOT YET SUBMITTED	1	1	1	2	1	1
Goldsboro	Wayne	33,636	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Jackson	Northampton	474	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Kingstown	Cleveland	677	AUDIT NOT YET SUBMITTED	1	1	1	1	3	1
Lucama	Wilson	1,149	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Magnolia	Duplin	969	AUDIT NOT YET SUBMITTED	1	3	1	NOT ON UAL IN 2017		
Newport	Carteret	4,757	AUDIT NOT YET SUBMITTED	1	3	2	NOT ON UAL IN 2017		
Princeville	Edgecombe	2,208	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			AUDIT NOT YET SUBMITTED		
Robersonville	Martin	1,405	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			1	1	2
Ronda	Wilkes	413	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			1	3	1
Sedalia	Guilford	642	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2018			NOT ON UAL IN 2017		
Wilkesboro	Wilkes	3,602	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED			NOT ON UAL IN 2017		

TOTAL NUMBER OF MUNICIPALITIES: 20

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<b>UNITS WHOSE AUDITS WERE NOT YET SUBMITTED AS OF 12/4/2020</b>												

**COUNTIES:**







TOTAL NUMBER OF COUNTIES: 0

**UTILITY DISTRICTS:**

Cliffside Sanitary District	Rutherford	AUDIT NOT YET SUBMITTED	AUDIT NOT YET SUBMITTED	NOT ON UAL IN 2017
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TOTAL NUMBER OF UTILITY DISTRICTS: 1

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<b><u>RISK ASSESSMENT LEGEND:</u></b>				<b><u>PROGRESS METER LEGEND:</u></b>								
HIGH RISK				CONDITIONS WORSENER								
MODERATE RISK				CONDITIONS STAYED SAME								
LOW RISK				CONDITIONS IMPROVED								
<b><u>Footnotes:</u></b>												
<p><b>1</b> 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:  <a href="http://gfoa.org/best-practices">http://gfoa.org/best-practices</a> Choose "Accounting and Financial Reporting" and then "Internal Controls"</p>												
<p><b>2</b> 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:  Memo 2020-08 for counties: <a href="https://files.nc.gov/nc treasurer/documents/files/SLGFD/Memos/2020-08.pdf">https://files.nc.gov/nc treasurer/documents/files/SLGFD/Memos/2020-08.pdf</a>  Memo 2020-09 for municipalities: <a href="https://files.nc.gov/nc treasurer/documents/files/SLGFD/Memos/2020-09.pdf">https://files.nc.gov/nc treasurer/documents/files/SLGFD/Memos/2020-09.pdf</a></p>												
<p><b>3</b> For more information about fiscal matters related to municipal water and/or sewer operations, please see the Environmental Finance Center Dashboard for North Carolina:  <a href="https://efc.sog.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard">https://efc.sog.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard</a></p>												
<p><b>4</b> Does not include schools or charter schools or entities with FYEs other than June 30</p>												
<p><b>5</b> 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>												
<b><u>General Note:</u></b>												
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.												