

Audited Available Fund Balance Calculation and Percentage 06-30-04 Thru 06-30-14

DUPLIN COUNTY, NORTH CAROLINA

FUND BALANCE AS A % OF EXPENDITURES

Per GS 159-13(16)	6/30/04	6/30/05	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	
CASH & INVESTMENTS-FUND 10	12,729,580.00	13,674,532.00	14,188,460.00	13,078,153.73	12,438,129.04	11,752,314.25	9,746,179.82	9,515,768.70	8,845,257.66	10,319,220.53	11,368,768.31	
CASH & INVESTMENTS-FUND 21								1,420,897.00	1,142,186.00	1,049,178.00	958,041.00	
LESS:												
LIABILITIES:												
ACCOUNTS PAYABLE	(563,462.00)	(673,278.00)	(415,814.00)	(436,678.56)	(251,304.59)	(120,673.41)	(244,382.64)	(438,096.21)	(568,961.33)	(585,892.06)	(588,009.81)	
DUE TO OTHER FUNDS				(2,524.50)	(677.79)	(24,991.97)	(4,251.96)	(1,086.91)	(10,882.33)	(34,695.58)	(0.28)	
DEFERRED REVENUE FROM CASH RECEIPTS:												
PREPAID TAXES	(291,256.00)	(229,844.00)	(152,870.00)	(264,734.41)	(129,040.00)	(108,700.13)	(147,729.55)	(115,688.58)	(192,794.07)	(235,853.48)	(122,781.69)	
RESERVE FOR ENCUMBRANCES	(379,326.00)	(426,733.00)	(423,515.00)	(517,989.84)	(448,743.50)	(348,196.53)	(202,082.76)	(316,778.77)	(203,850.56)	(298,604.19)	(505,303.61)	
AVAILABLE FUND BALANCE-Fund 10+Fund 21	11,495,536.00	12,344,677.00	13,196,261.00	11,856,226.42	11,608,363.16	11,149,752.21	9,147,732.91	10,065,015.23	9,010,955.37	10,213,353.22	11,110,713.92	
								Available Fund Balance fund 10	8,644,118.23	7,868,769.37	9,164,175.22	10,152,672.92
								Available Fund Balance fund 21	1,420,897.00	1,142,186.00	1,049,178.00	958,041.00
								Total Available Fund Balance	10,065,015.23	9,010,955.37	10,213,353.22	11,110,713.92
EXPENDITURES & TRANSFERS OUT-FUND 10	35,888,203.00	38,919,788.00	41,669,277.00	48,659,864.22	49,551,620.81	49,447,189.48	49,607,353.21	50,003,674.62	52,033,365.21	51,683,460.83	53,180,260.60	
EXPENDITURES & TRANSFERS OUT-FUND 21								217,755.00	279,419.00	93,468.00	111,932.00	
	2,241,972.00	2,768,114.00	2,977,829.00						27 Payrolls			
TOTAL EXPENDITURES & TRANSFERS OUT	38,130,175.00	41,687,902.00	44,647,106.00	48,659,864.22	49,551,620.81	49,447,189.48	49,607,353.21	50,221,429.62	52,312,784.21	51,776,928.83	53,292,192.60	
EXHIBIT B-2- AUDIT REPORT												
AVAILABLE FUND BALANCE at 06-30 per GS 159-13(16)												
AS A % OF EXPENDITURES AND TRANSFERS OUT FUND 10	30.15%	29.61%	29.56%	24.37%	23.43%	22.55%	18.44%	17.29%	15.12%	17.73%	19.09%	
AS A % OF EXPENDITURES AND TRANSFERS OUT FUND 10 PLUS FUND 21								20.04%	17.23%	19.73%	20.85%	
								increase in 06-30 percentage of available fund balance when fund 10 is combined with fund 21	2.75%	2.11%	2.00%	1.76%
AVAILABLE FUND BALANCE - Fund 10											10,152,672.92	
AVAILABLE FUND BALANCE - Fund 21											958,041.00	
LESS:**											11,110,713.92	
FUND BALANCE USED TO BALANCE BUDGET - FUND 10											(2,404,214.00)	
RESTRICTED FUND BALANCE - FUND 10											(121,453.42)	
RESTRICTED FEDERALLY SEIZED-JUSTICE											0.00	
RESTRICTED FEDERALLY SEIZED-TREASURY											0.00	
RESTRICTED COURT FACILITY											(3,304.62)	
RESTRICTED FINGERPRINTING											(91,173.25)	
RESTRICTED CONCEALED HAND GUN											(467,491.56)	
RESTRICTED HEALTH DEPT MEDICAID											(39,289.00)	
RESTRICTED FED SEIZED-CUSTOMS/BORDERS											(33,152.14)	
RESTRICTED FED SEIZED-IRS SEIZURES									(1,494,427.65)		(0.70)	
RESTRICTED FED SEIZED-ALC/TOB/FIREARMS									(958,041.00)		(3,469.85)	
RESTRICTED DAY CARE FRAUD									(2,452,468.65)		(604,365.70)	
RESTRICTED ECO DEV											(126,792.70)	
GRANT REVENUE/MATCH CARRYOVER											(3,934.71)	
PROJECTS CARRYOVER												
RESTRICTED FUND BALANCE - FUND 21											(958,041.00)	
UNASSIGNED FUND BALANCE FOR 06-30-14-per Audit Exhibit B-1											6,254,031.27	

