

Audited Available Fund Balance Calculation and Percentage 06-30-04 Thru 06-30-15

DUPLIN COUNTY, NORTH CAROLINA

FUND BALANCE AS A % OF EXPENDITURES

	6130104	6130105	6130106	6130107	6130108	6130109	6130110	6130111	6130112	6130113	6130114	6130115
Per GS 159-13b.(16)												
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	13,047,307.58
CASH & INVESTMENTS-FUND 21								1,420,897.00	1,142,186.00	1,049,178.00	958,041.00	928,805.00
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)	(745,319.65)
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)	(1,805.11)
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)	(91,712.28)
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)	(597,572.69)
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	12,539,702.85

Available Fund Balance fund 10	8,644,118.23	7,868,769.37	9,164,175.22	10,152,672.92	11,610,897.85
Available Fund Balance fund 21	1,420,897.00	1,142,186.00	1,049,178.00	958,041.00	928,805.00
Total Available Fund Balance	10,065,015.23	9,010,955.37	10,213,353.22	11,110,713.92	12,539,702.85

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	54,381,339.46
EXPENDITURES & TRANSFERS OUT-FUND 21								217,755.00	279,419.00	93,468.00	111,932.00	0.00
	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	54,381,339.46

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%	21.35%
AS A % OF EXPENDITURES AND TRANSFERS OUT FUND 10 PLUS FUND 21								20.04%	17.23%	19.73%	20.85%	23.06%

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%	1.71%
--	-------	-------	-------	-------	-------

AVAILABLE FUND BALANCE - Fund 10

AVAILABLE FUND BALANCE - Fund 21

11,610,897.85
928,805.00
12,539,702.85

LESS:**

FUND BALANCE USED TO BALANCE BUDGET - FUND 10

RESTRICTED FUND BALANCE - FUND 10

RESTRICTED FEDERALLY SEIZED-JUSTICE		(23,391.38)
RESTRICTED FEDERALLY SEIZED-TREASURY		0.00
RESTRICTED COURT FACILITY		0.00
RESTRICTED FINGERPRINTING		(7,357.62)
RESTRICTED CONCEALED HAND GUN		(78,859.16)
RESTRICTED HEALTH DEPT MEDICAID		(493,124.60)
RESTRICTED FED SEIZED-CUSTOMS/BORDERS		(64,360.40)
RESTRICTED FED SEIZED-IRS SEIZURES		(33,287.49)
RESTRICTED FED SEIZED-ALC/TOB/FIREARMS		(0.70)
RESTRICTED DAY CARE FRAUD		(166.55)
RESTRICTED ECO DEV		(591,019.45)
GRANT REVENUE/MATCH CARRYOVER		(122,683.08)
PROJECTS CARRYOVER		(19,000.00)

total funds in available fund balance that are restricted (assigned)
to a specific purpose because of funding source or approved
project

(1,433,250.43)
928,805.00
(2,362,055.43)

RESTRICTED FUND BALANCE - FUND 21

(928,805.00)

UNASSIGNED FUND BALANCE FOR 06-30-15-per Audit Exhibit B-1

7,617,518.42