



Agency Funds

Agency Funds account for transactions related to assets held by the County as trustee or agent for other governments, individuals, private organizations or other funds.

AGENCY FUNDS

Social Services Custodial Fund - accounts for monies held by the Department of Social Services as agent for the benefit of certain individuals in the County.

Fines and Forfeitures - Public Schools Fund - accounts for fines and forfeitures collected by the County that are required to be remitted to the Asheboro City and Randolph County Boards of Education.

Deed of Trust Fund - accounts for the five dollars of each fee collected by the register of deeds for registering or filing a deed of trust or mortgage and remitted to the State Treasurer on a monthly basis.

City of Asheboro Tax Fund, City of Archdale Tax Fund, Town of Franklinville Tax Fund, Town of Liberty Tax Fund, Town of Ramseur Tax Fund, City of Randleman Tax Fund, Town of Seagrove Tax Fund, Town of Staley Tax Fund, City of High Point Tax Fund, City of Thomasville Tax Fund, and City of Trinity Tax Fund, - account for the collection and disbursement of taxes levied by the Cities and Towns.

Asheboro School District Tax Fund and **Archdale-Trinity School District Tax Fund** - account for voter-approved supplemental property taxes levied to provide additional school needs.

Town Library Fund - accounts for monies held by the County as trustee for certain town libraries in the County.

Detention Center Commissary Fund - accounts for monies held by the County as agent for inmates of the County jail.

Tourism Authority Trust Fund - accounts for the unused occupancy taxes held by the County until disbursed by the Authority.

Randolph County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
<u>Social Services Custodial Fund</u>				
ASSETS				
Cash and Investments	\$ 103,806	\$ 972,518	\$ 999,733	\$ 76,591
LIABILITIES				
Miscellaneous Liabilities	\$ 103,806	\$ 972,518	\$ 999,733	\$ 76,591
<u>Fines and Forfeitures - Public Schools</u>				
ASSETS				
Cash and Investments	\$ 16,048	\$ 991,697	\$ 997,482	\$ 10,263
LIABILITIES				
Intergovernmental Payables	\$ 16,048	\$ 991,697	\$ 997,482	\$ 10,263
<u>Deed of Trust Fund</u>				
ASSETS				
Cash and Investments	\$ 6,789	\$ 81,629	\$ 81,177	\$ 7,241
LIABILITIES				
Intergovernmental Payables - State of NC	\$ 6,789	\$ 81,629	\$ 81,177	\$ 7,241
<u>City of Asheboro Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 43,239	\$ 16,238,881	\$ 16,245,345	\$ 36,775
Due from other governments	76,390	955,457	943,886	87,961
Taxes Receivable	287,669	14,757,846	14,808,487	237,028
Total Assets	\$ 407,298	\$ 31,952,184	\$ 31,997,718	\$ 361,764
LIABILITIES				
Intergovernmental Payables	\$ 407,298	\$ 31,952,184	\$ 31,997,718	\$ 361,764

Randolph County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
<u>City of Archdale Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 6,493	\$ 2,890,518	\$ 2,889,043	\$ 7,968
Due from other governments	23,305	250,003	249,282	24,026
Taxes Receivable	46,552	2,440,479	2,451,779	35,252
Total Assets	<u>\$ 76,350</u>	<u>\$ 5,581,000</u>	<u>\$ 5,590,104</u>	<u>\$ 67,246</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 76,350</u>	<u>\$ 5,581,000</u>	<u>\$ 5,590,104</u>	<u>\$ 67,246</u>
<u>Town of Franklinville Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 1,206	\$ 185,442	\$ 186,110	\$ 538
Due from other governments	1,364	19,299	18,610	2,053
Taxes Receivable	11,016	150,312	150,711	10,617
Total Assets	<u>\$ 13,586</u>	<u>\$ 355,053</u>	<u>\$ 355,431</u>	<u>\$ 13,208</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 13,586</u>	<u>\$ 355,053</u>	<u>\$ 355,431</u>	<u>\$ 13,208</u>
<u>Town of Liberty Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 6,168	\$ 1,088,984	\$ 1,088,383	\$ 6,769
Due from other governments	7,830	95,906	95,196	8,540
Taxes Receivable	30,546	923,663	925,988	28,221
Total Assets	<u>\$ 44,544</u>	<u>\$ 2,108,553</u>	<u>\$ 2,109,567</u>	<u>\$ 43,530</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 44,544</u>	<u>\$ 2,108,553</u>	<u>\$ 2,109,567</u>	<u>\$ 43,530</u>
<u>Town of Ramseur Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 2,314	\$ 827,245	\$ 827,822	\$ 1,737
Due from other governments	5,353	48,825	50,022	4,156
Taxes Receivable	17,022	746,057	745,167	17,912
Total Assets	<u>\$ 24,689</u>	<u>\$ 1,622,127</u>	<u>\$ 1,623,011</u>	<u>\$ 23,805</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 24,689</u>	<u>\$ 1,622,127</u>	<u>\$ 1,623,011</u>	<u>\$ 23,805</u>

Randolph County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
<u>City of Randleman Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 5,286	\$ 2,637,672	\$ 2,640,968	\$ 1,990
Due from other governments	12,975	163,608	162,497	14,086
Taxes Receivable	35,904	2,392,564	2,384,693	43,775
Total Assets	<u>\$ 54,165</u>	<u>\$ 5,193,844</u>	<u>\$ 5,188,158</u>	<u>\$ 59,851</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 54,165</u>	<u>\$ 5,193,844</u>	<u>\$ 5,188,158</u>	<u>\$ 59,851</u>
<u>Town of Seagrove Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 64	\$ 148,063	\$ 147,547	\$ 580
Due from other governments	317	6,525	6,132	710
Taxes Receivable	4,167	139,002	142,106	1,063
Total Assets	<u>\$ 4,548</u>	<u>\$ 293,590</u>	<u>\$ 295,785</u>	<u>\$ 2,353</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 4,548</u>	<u>\$ 293,590</u>	<u>\$ 295,785</u>	<u>\$ 2,353</u>
<u>Town of Staley Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 328	\$ 25,991	\$ 26,073	\$ 246
Due from other governments	154	2,502	2,456	200
Taxes Receivable	1,998	21,083	21,348	1,733
Total Assets	<u>\$ 2,480</u>	<u>\$ 49,576</u>	<u>\$ 49,877</u>	<u>\$ 2,179</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 2,480</u>	<u>\$ 49,576</u>	<u>\$ 49,877</u>	<u>\$ 2,179</u>
<u>City of High Point Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 541	\$ 371,689	\$ 362,659	\$ 9,571
Due from other governments	368	6,309	6,451	226
Taxes Receivable	903	366,081	366,577	407
Total Assets	<u>\$ 1,812</u>	<u>\$ 744,079</u>	<u>\$ 735,687</u>	<u>\$ 10,204</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 1,812</u>	<u>\$ 744,079</u>	<u>\$ 735,687</u>	<u>\$ 10,204</u>

Randolph County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
<u>City of Thomasville Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 507	\$ 231,779	\$ 231,365	\$ 921
Due from other governments	1,837	21,987	21,958	1,866
Taxes Receivable	3,410	190,244	192,562	1,092
Total Assets	<u>\$ 5,754</u>	<u>\$ 444,010</u>	<u>\$ 445,885</u>	<u>\$ 3,879</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 5,754</u>	<u>\$ 444,010</u>	<u>\$ 445,885</u>	<u>\$ 3,879</u>
<u>City of Trinity Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 5,433	\$ 591,340	\$ 594,136	\$ 2,637
Due from other governments	4,570	54,741	53,785	5,526
Taxes Receivable	14,661	498,607	496,976	16,292
Total Assets	<u>\$ 24,664</u>	<u>\$ 1,144,688</u>	<u>\$ 1,144,897</u>	<u>\$ 24,455</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 24,664</u>	<u>\$ 1,144,688</u>	<u>\$ 1,144,897</u>	<u>\$ 24,455</u>
<u>Asheboro School District Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 11,019	\$ 3,702,684	\$ 3,703,332	\$ 10,371
Due from other governments	24,234	289,378	287,165	26,447
Taxes Receivable	71,969	3,177,125	3,195,194	53,900
Total Assets	<u>\$ 107,222</u>	<u>\$ 7,169,187</u>	<u>\$ 7,185,691</u>	<u>\$ 90,718</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 107,222</u>	<u>\$ 7,169,187</u>	<u>\$ 7,185,691</u>	<u>\$ 90,718</u>
<u>Archdale-Trinity School District Tax Fund</u>				
ASSETS				
Cash and Investments	\$ 11,670	\$ 2,440,501	\$ 2,441,936	\$ 10,235
Due from other governments	18,697	225,201	221,683	22,215
Taxes Receivable	46,162	2,020,277	2,027,318	39,121
Total Assets	<u>\$ 76,529</u>	<u>\$ 4,685,979</u>	<u>\$ 4,690,937</u>	<u>\$ 71,571</u>
LIABILITIES				
Intergovernmental Payables	<u>\$ 76,529</u>	<u>\$ 4,685,979</u>	<u>\$ 4,690,937</u>	<u>\$ 71,571</u>