

The University of North Carolina at Pembroke
Available Funds Worksheet
For the Year Ended June 30, 2024

Beginning Unrestricted General Fund Balance	(84,267,182.07)
Unrestricted Quasi Endowment Fund Balance	1,143,117.92
Subtotal	<u>(83,124,064.15)</u>
Plus:	
Total Operating Revenues (GASB model)	39,036,016.18
Net Position Adjustment TSERS*	13,245,309.67
Net Position Adjustment Retired Health Benefit*	88,330,155.53
Subtotal	<u>140,611,481.38</u>
Less:	
Restricted Revenues	<u>-</u>
Plus:	
Unrestricted and Auxiliary Gifts	14,539.91
Unrestricted and Auxiliary Investment Income	1,480,506.02
Unrestricted Endowment Income (loss)	142,763.15
Federal Build America Bonds Interest Subsidy	-
Subtotal	<u>1,637,809.08</u>
Less:	
Student Tuition	(11,440,662.72)
Mandatory Debt Service Transfers	-
Total Available Funds	<u><u>47,684,563.59</u></u>

* See Note 10 to the Financial Statements