

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of special revenue sources that are legally restricted to the expenditure for special purposes.

INDIVIDUAL FUND DESCRIPTIONS:

Section 8 Housing Fund – accounts for grant funds provided to support the County's Section 8 Existing and Modified Rehabilitation housing programs.

Special Districts Fund – accounts for revenues of sixteen rescue / fire districts and one special school district in Harnett County.

Law Enforcement Fund – accounts for the handgun assessed fees that are charged for concealed weapons permits. This fund is budgeted annually.

Emergency Telephone System Fund – accounts for the surcharge fees billed to telephone customers and the expenditures related to the implementation of the Emergency Telephone System.

Automation Enhancement & Preservation – accounts for 10% of fees collected in the register of deeds offices. These fees are set aside and used to finance expenditures on computers and imaging technology for the register of deeds office.

Emergency Response Planning Fund – accounts for the expenditures and revenues for emergency response readiness for the fixed nuclear facility. The project fund was closed in the current year and all activity is now accounted for in an annually budgeted fund.

HARNETT COUNTY, NORTH CAROLINA

Special Revenue Funds
Combining Balance Sheet

June 30, 2002

With Comparative Totals as of June 30, 2001

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Emergency Response Planning Fund Project	Totals	
								June 30, 2002	June 30, 2001
Assets									
Cash and investments	\$ 142,325	\$ 48,438	\$ 875	\$ 248,627	\$ 17,535	\$ 23,583	\$ -	\$ 481,383	\$ 332,211
Taxes receivable, net	-	304,444	-	-	-	-	-	304,444	281,078
Accounts receivable, net	-	173,649	-	46,154	10	-	-	219,813	302,218
Total assets	\$ 142,325	\$ 526,531	\$ 875	\$ 294,781	\$ 17,545	\$ 23,583	\$ -	\$ 1,005,640	\$ 915,507
Liabilities and Fund Balance									
Liabilities:									
Accounts payable and accrued liabilities	\$ 50,365	\$ 222,087	\$ 400	\$ 7,259	\$ -	\$ -	\$ -	\$ 280,111	\$ 238,820
Unearned revenue	-	-	-	-	-	-	-	-	70,825
Due to other fund	179,310	-	-	-	-	-	-	179,310	214,309
Deferred revenues	-	304,443	-	-	-	-	-	304,443	325,150
Total liabilities	229,675	526,530	400	7,259	-	-	-	763,864	849,104
Fund balance:									
Reserved for encumbrances	-	10,023	-	-	-	-	-	10,023	-
Reserved by State Statute	-	173,650	-	46,154	10	-	-	219,814	258,146
Reserved for Register of Deeds	-	-	-	-	17,535	-	-	17,535	-
Undesignated	(87,350)	(183,672)	475	241,368	-	23,583	-	(5,596)	(191,743)
Total fund balance (deficit)	(87,350)	1	475	287,522	17,545	23,583	-	241,776	66,403
Total liabilities and fund balance	\$ 142,325	\$ 526,531	\$ 875	\$ 294,781	\$ 17,545	\$ 23,583	\$ -	\$ 1,005,640	\$ 915,507

HARNETT COUNTY, NORTH CAROLINA
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2002
With Comparative Totals for the Year Ended June 30, 2001

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Emergency Response Planning Fund Project	June 30, 2002	June 30, 2001
Revenues									
Ad valorem taxes	\$ -	\$ 2,375,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,375,691	\$ 2,242,186
Other taxes and licenses	-	676,280	-	-	-	-	-	676,280	699,567
Restricted intergovernmental	989,619	-	-	-	-	-	-	989,619	603,230
Permits and fees	-	-	10,555	674,181	-	-	-	684,736	618,409
Investment earnings	-	-	-	7,434	9	-	-	7,443	25,438
Other general revenues	1,267	-	-	4,449	23,483	24,840	-	54,039	80,739
Total revenues	990,886	3,051,971	10,555	686,064	23,492	24,840	-	4,787,808	4,269,569
Expenditures									
Current:									
General government	-	-	-	-	5,947	-	-	5,947	-
Public safety	902	2,869,065	10,155	1,691,249	-	20,241	-	4,591,612	3,454,687
Human services	850,852	-	-	-	-	-	-	850,852	666,519
Education	-	182,041	-	-	-	-	-	182,041	184,197
Total expenditures	851,754	3,051,106	10,155	1,691,249	5,947	20,241	-	5,630,452	4,305,403
Excess (deficiency) of revenues over (under) expenditures	139,132	865	400	(1,005,185)	17,545	4,599	-	(842,644)	(35,834)
Other financing sources (uses)									
Bond and capital lease proceeds	-	-	-	951,609	-	-	-	951,609	-
Operating transfers from other funds	-	-	-	66,408	-	-	-	66,408	-
Operating transfers to other funds	-	-	-	-	-	-	-	-	(16,884)
Total other financing sources (uses)	-	-	-	1,018,017	-	-	-	1,018,017	(16,884)
Revenues and other financing sources (uses) over (under) expenditures	139,132	865	400	12,832	17,545	4,599	-	175,373	(52,718)
Fund balance - beginning	(226,482)	(864)	75	274,690	-	-	18,984	66,403	1,202,079
Residual equity transfers	-	-	-	-	-	18,984	(18,984)	-	(1,082,958)
Fund balance - ending	\$ (87,350)	\$ 1	\$ 475	\$ 287,522	\$ 17,545	\$ 23,583	\$ -	\$ 241,776	\$ 66,403

HARNETT COUNTY, NORTH CAROLINA
Combining Statement of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Special Revenue Funds
Year Ended June 30, 2002
With Comparative Actual Totals for the Year Ended June 30, 2001

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund		Automation Enhancement & Preservation Fund		Emergency Response Planning Fund Annual		Combining Totals		2001				
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Actual		Actual			
Revenues:																			
Ad valorem taxes	\$ -	\$ -	\$ 2,487,597	\$ 2,375,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,487,597	\$ 2,375,691	\$ (111,906)	\$ 2,242,188	
Other taxes and licenses	-	-	727,475	676,280	-	-	-	-	-	-	-	-	-	-	727,475	676,280	(51,195)	699,567	
Restricted intergovernmental	-	989,619	-	-	-	-	-	-	-	-	-	-	-	-	927,901	989,619	61,718	574,668	
Permits and fees	-	-	-	-	11,000	10,555	685,252	674,181	-	-	-	-	-	-	699,252	684,736	(14,516)	621,793	
Investment earnings	-	-	-	-	-	-	9,600	7,434	50	9	-	-	-	-	9,650	7,443	(2,207)	9,593	
Other general revenues	1,140	1,267	-	-	-	-	4,819	4,449	35,000	23,483	-	-	-	-	65,799	54,039	(11,760)	7,274	
Total revenues	929,041	990,886	3,215,072	3,051,971	11,000	10,555	702,671	686,064	35,050	23,492	24,840	24,840	24,840	24,840	4,917,674	4,787,808	(129,866)	4,155,071	
Expenditures:																			
Current:																			
General government:																			
Operating expenditures	-	-	-	-	-	-	-	-	-	-	35,050	5,947	-	-	35,050	5,947	29,103	-	
Total general government	-	-	-	-	-	-	-	-	-	-	35,050	5,947	-	-	35,050	5,947	29,103	-	
Public safety:																			
Anderson Creek fire district	-	-	284,948	274,581	-	-	-	-	-	-	-	-	-	-	284,948	274,581	10,367	271,256	
Averasboro fire district	-	-	194,992	188,923	-	-	-	-	-	-	-	-	-	-	194,992	188,923	6,069	181,383	
Berhaven fire district	-	-	200,769	195,081	-	-	-	-	-	-	-	-	-	-	200,769	195,081	5,688	186,066	
Black River fire district	-	-	384,839	385,953	-	-	-	-	-	-	-	-	-	-	384,839	385,953	8,886	375,274	
Boone Trail emergency district	-	-	181,948	186,655	-	-	-	-	-	-	-	-	-	-	181,948	186,655	15,293	127,972	
Buies Creek fire district	-	-	199,581	194,361	-	-	-	-	-	-	-	-	-	-	199,581	194,361	5,220	184,587	
Cypress Creek fire district	-	-	27,109	21,547	-	-	-	-	-	-	-	-	-	-	27,109	21,547	20,096	20,096	
Erwin fire district	-	-	101,992	96,629	-	-	-	-	-	-	-	-	-	-	101,992	96,629	5,363	68,382	
Flat Branch fire district	-	-	149,051	144,427	-	-	-	-	-	-	-	-	-	-	149,051	144,427	4,624	139,616	
Flawoods fire district	-	-	100,242	93,660	-	-	-	-	-	-	-	-	-	-	100,242	93,660	6,582	100,992	
Grove fire district	-	-	257,589	231,574	-	-	-	-	-	-	-	-	-	-	257,589	231,574	25,985	224,600	
Northwest Harnett fire district	-	-	253,069	228,780	-	-	-	-	-	-	-	-	-	-	253,069	228,780	24,889	247,916	
Spout Springs fire district	-	-	429,390	418,970	-	-	-	-	-	-	-	-	-	-	429,390	418,970	10,420	412,079	
Summerville fire district	-	-	132,437	123,450	-	-	-	-	-	-	-	-	-	-	132,437	123,450	8,987	119,888	
Crains Creek fire district	-	-	24,692	18,521	-	-	-	-	-	-	-	-	-	-	24,692	18,521	6,171	17,409	
Bunnlevel fire district	-	-	93,201	85,953	-	-	-	-	-	-	-	-	-	-	93,201	85,953	7,248	80,714	
Salaries and fringe benefits	-	-	-	-	-	-	118,942	118,575	-	-	-	-	-	-	131,699	128,821	2,878	111,120	
Operating expenditures	902	902	-	-	11,000	10,155	471,798	448,174	-	-	-	-	14,825	9,995	498,523	469,226	29,297	400,413	
Capital outlay	-	-	-	-	-	-	1,239,971	1,124,500	-	-	-	-	-	-	1,239,971	1,124,500	115,471	141,710	
Total public safety	902	902	3,026,419	2,889,065	11,000	10,155	1,830,709	1,681,249	-	-	-	-	27,582	20,241	4,886,612	4,591,612	305,000	3,411,663	

HARNETT COUNTY, NORTH CAROLINA
Combining Statement of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Special Revenue Funds
Year Ended June 30, 2002
With Comparative Actual Totals for the Year Ended June 30, 2001

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund		Automation Enhancement & Preservation Fund		Emergency Response Planning Fund Annual		Combining Totals		2001		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Budget	Actual
Human services:	\$ 928,139	\$ 850,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 928,139	\$ 850,852	\$ 77,287	\$ 666,519	
Housing assistance programs	-	-	188,653	182,041	-	-	-	-	-	-	-	-	188,653	182,041	6,612	184,197	
Intergovernmental:																	
Education:																	
Special School District	929,041	851,754	3,215,072	3,051,106	11,000	10,155	1,830,709	1,691,249	35,050	5,947	27,582	20,241	6,048,454	5,630,452	418,002	4,262,379	
Total expenditures	-	139,132	-	665	-	400	(1,128,038)	(1,005,185)	-	17,545	(2,742)	4,599	(1,130,780)	(842,644)	288,136	(107,308)	
Revenues over (under) expenditures																	
Other financing sources:																	
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	66,408	66,408	-	-	-	-	66,408	66,408	-	(4,845)	
Proceeds of capital leases	-	-	-	-	-	-	951,609	951,609	-	-	-	-	951,609	951,609	-	-	
Fund balance appropriated	-	-	-	-	-	-	110,021	110,021	-	-	2,742	-	112,763	112,763	(112,763)	-	
Total other financing sources (uses)	-	-	-	-	-	-	1,128,038	1,018,017	-	-	2,742	-	1,130,780	1,018,017	(112,763)	(4,845)	
Revenues and other financing sources (uses) over (under) expenditures	\$ -	\$ 139,132	\$ -	\$ 665	\$ -	\$ 400	\$ -	\$ 12,832	\$ -	\$ 17,545	\$ -	\$ 4,599	\$ -	\$ 175,373	\$ 175,373	\$ (112,163)	
Fund balances (deficit):																	
Beginning of year, July 1	(226,462)		(684)		75		274,690							47,419		159,572	
Residual equity transfer	-	-	-	-	-	-	-	-	-	-	18,984	-	-	18,984	-	-	
End of year, June 30	\$ (67,350)		\$ 1		\$ 475		\$ 287,522		\$ 17,545		\$ 23,593		\$ 241,776		\$ 47,419		

HARNETT COUNTY, NORTH CAROLINA

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Emergency Response Planning Fund
From Inception and the Year Ended June 30, 2002**

	Project Authorization	Actual			Total to Date
		Prior Year	Closed Projects	Current Year	
Revenues:					
Investment earnings	\$ -	\$ 1,878	\$ 1,878	\$ -	\$ -
Grant funds	6,475	6,475	6,475	-	-
Other general revenues	118,756	157,129	157,129	-	-
Total revenues	125,231	165,482	165,482	-	-
Expenditures:					
Public safety					
Personnel costs	43,931	58,429	58,429	-	-
Capital outlay	21,042	17,871	17,871	-	-
Operating expenditures	72,297	70,198	70,198	-	-
Total expenditures	137,270	146,498	146,498	-	-
Excess of revenues over (under) expenditures	(12,039)	18,984	18,984	-	-
Other financing sources (uses):					
Operating transfers out	-	(12,039)	(12,039)	-	-
Operating transfers in	12,039	12,039	12,039	-	-
Fund Balance Appropriated	-	-	-	-	-
Total other financing sources (uses)	12,039	-	-	-	-
Revenues and other financing sources (uses) over (under) expenditures	\$ -	\$ 18,984	\$ 18,984	-	\$ -
Fund balance (deficit):					
Beginning of year, July 1				18,984	
Residual equity transfer				(18,984)	
End of year, June 30				\$ -	