

# NONMAJOR FUNDS - GOVERNMENTAL

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**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.

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.

**Debt service funds** account for the final COPS payments that are being held in escrow.

## **INDIVIDUAL FUND DESCRIPTION:**

Reserve Fund – accounts for the 1994 COPS payments that are being held in escrow.

Reserve Schools Fund – accounts for the 2002 COPS payments that are being held in escrow.

# NONMAJOR FUNDS - GOVERNMENTAL

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Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities:

## INDIVIDUAL FUND DESCRIPTION:

Airport – accounts for financing and construction of improvements at the Harnett County Airport. Projects included are: Cross Land Acquisition and Phase 1 Runway Extension.

Shawtown Infrastructure – accounts for the financing and the expenditures for public sewer infrastructure improvements in the Shawtown area.

General Capital Projects Fund – accounts for 2000 COPS funds received and passed through to the Board of Education for school projects.

Transportation Facility Design Capital Project Fund – accounts for the construction and design of a facility used by the Harnett County Area Transit System (HARTS).

Scattered Site Housing Capital Project Fund – accounts for the most critical housing needs of very low-income families within the County, with income at or below 50% of the County's median income.

Airport Road Capital Project Fund – The fund is used to account for the preliminary design for the road relocation airport project.

Airport Relocate Old Stage Road Capital Project Fund – accounts for the re-alignment of NSCR 1769 (Old Stage Road) required for the runway extension at the County airport in order to meet as many of the FAA criteria as possible.

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2003

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 497,349	\$ -	\$ 254,972	\$ 752,321
Taxes receivable, net	259,647	-	-	259,647
Accounts receivable, net	296,756	1,000	46,567	344,323
Cash on deposit with escrow agent	-	5,315,386	-	5,315,386
Total assets	<u>\$ 1,053,752</u>	<u>\$ 5,316,386</u>	<u>\$ 301,539</u>	<u>\$ 6,671,677</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 337,427	\$ -	\$ 41,385	\$ 378,812
Due to other fund	33,069	-	-	33,069
Deferred revenues	259,647	-	-	259,647
Total liabilities	<u>630,143</u>	<u>-</u>	<u>41,385</u>	<u>671,528</u>
Fund balances:				
State statute	296,756	1,000	46,567	344,323
Debt service	-	5,315,386	-	5,315,386
Register of Deeds	45,466	-	-	45,466
Undesignated	81,387	-	213,587	294,974
Total fund balances	<u>423,609</u>	<u>5,316,386</u>	<u>260,154</u>	<u>6,000,149</u>
Total liabilities and fund balances	<u>\$ 1,053,752</u>	<u>\$ 5,316,386</u>	<u>\$ 301,539</u>	<u>\$ 6,671,677</u>

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ending June 30, 2003

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Ad valorem taxes	\$ 2,571,363	\$ -	\$ -	\$ 2,571,363
Other taxes and licenses	801,277	-	-	801,277
Restricted intergovernmental	869,763	-	1,071,423	1,941,186
Permits and fees	947,794	-	-	947,794
Investment earnings	3,920	1,004	4,899	9,823
Other general revenues	169,636	-	7,642	177,278
Total revenues	<u>5,363,753</u>	<u>1,004</u>	<u>1,083,964</u>	<u>6,448,721</u>
<b>Expenditures</b>				
Current:				
General government	34,066	-	506,230	540,296
Public safety	4,135,908	-	-	4,135,908
Economic and physical development	-	-	637,340	637,340
Human services	817,485	-	-	817,485
Education	199,861	-	436,510	636,371
Total expenditures	<u>5,187,320</u>	<u>-</u>	<u>1,580,080</u>	<u>6,767,400</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>176,433</u>	<u>1,004</u>	<u>(496,116)</u>	<u>(318,679)</u>
<b>Other financing sources (uses)</b>				
Transfers in	6,000	1,668,127	327,066	2,001,193
Transfers out	(600)	(300,004)	(769,679)	(1,070,283)
Total other financing sources (uses)	<u>5,400</u>	<u>1,368,123</u>	<u>(442,613)</u>	<u>930,910</u>
<b>Net change in fund balances</b>	181,833	1,369,127	(938,729)	612,231
<b>Fund balance - beginning</b>	<u>241,776</u>	<u>3,947,259</u>	<u>1,198,883</u>	<u>5,387,918</u>
<b>Fund balance - ending</b>	<u>\$ 423,609</u>	<u>\$ 5,316,386</u>	<u>\$ 260,154</u>	<u>\$ 6,000,149</u>

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