

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2003

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>							
Cash and investments	\$ 53,397	\$ 55,741	\$ 1,155	\$ 254,347	\$ 45,466	\$ 87,243	\$ 497,349
Taxes receivable, net	-	259,647	-	-	-	-	259,647
Accounts receivable, net	-	224,885	85	63,738	8,048	-	296,756
Total assets	\$ 53,397	\$ 540,273	\$ 1,240	\$ 318,085	\$ 53,514	\$ 87,243	\$ 1,053,752
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Accounts payable and accrued liabilities	\$ 53,397	\$ 280,625	\$ 740	\$ 2,665	\$ -	\$ -	\$ 337,427
Due to other fund	33,069	-	-	-	-	-	33,069
Deferred revenues	-	259,647	-	-	-	-	259,647
Total liabilities	86,466	540,272	740	2,665	-	-	630,143
<b>Fund balances:</b>							
State statute	-	224,885	85	63,738	8,048	-	296,756
Register of Deeds	-	-	-	-	45,466	-	45,466
Undesignated	(33,069)	(224,884)	415	251,682	-	87,243	81,387
Total fund balances	(33,069)	1	500	315,420	53,514	87,243	423,609
Total liabilities and fund balances	\$ 53,397	\$ 540,273	\$ 1,240	\$ 318,085	\$ 53,514	\$ 87,243	\$ 1,053,752

HARNETT COUNTY, NORTH CAROLINA

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

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund	Total Nonmajor Special Revenue 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	-	-	-	-	-	869,763
Permits and fees	-	-	8,795	938,999	-	-	947,794
Investment earnings	895	-	-	2,951	74	-	3,920
Other general revenues	2,027	-	-	2,612	69,961	95,036	169,636
Total revenues	872,685	3,372,640	8,795	944,562	70,035	95,036	5,363,753
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	34,066	-	34,066
Public safety	919	3,172,779	8,770	922,064	-	31,376	4,135,908
Human services	817,485	-	-	-	-	-	817,485
Education	-	199,861	-	-	-	-	199,861
Total expenditures	818,404	3,372,640	8,770	922,064	34,066	31,376	5,187,320
<b>Excess (deficiency) of revenues over (under) expenditures</b>	54,281	-	25	22,498	35,969	63,660	176,433
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	6,000	-	-	6,000
Transfers out	-	-	-	(600)	-	-	(600)
Total other financing sources (uses)	-	-	-	5,400	-	-	5,400
<b>Net change in fund balances</b>	54,281	-	25	27,898	35,969	63,660	181,833
<b>Fund balance - beginning</b>	(87,350)	1	475	287,522	17,545	23,583	241,776
<b>Fund balance - ending</b>	\$ (33,069)	\$ 1	\$ 500	\$ 315,420	\$ 53,514	\$ 87,243	\$ 423,609



**HARNETT COUNTY, NORTH CAROLINA**  
**Combining Statement of Revenues and Expenditures -**  
**Budget and Actual and Changes in Fund Balances - Nonmajor Special Revenue Funds**  
**Year Ending June 30, 2003**  
**With Comparative Actual Totals for the Year Ended June 30, 2002**

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund		Automation Enhancement & Preservation Fund		Emergency Response Planning Fund		Combining Totals		2002 Actual
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance		
Human services:															
Housing assistance programs	\$ 924,568	\$ 817,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,568	\$ 817,485	\$ 107,073
Intergovernmental:															
Education:															
Special School District			211,197	199,861									211,197	199,861	11,336
Total expenditures	925,513	818,404	3,570,546	3,372,640	10,000	8,770	1,017,119	922,064	69,080	34,066	49,859	31,376	5,642,117	5,187,320	454,797
Revenues over (under) expenditures		54,281				25	(47,325)	22,488		35,969	(7,341)	63,660	(54,686)	176,433	231,099
Other financing sources:															
Transfers in							6,000	6,000					6,000	6,000	
Transfers out							(600)	(600)					(600)	(600)	
Capital lease issuance															
Fund balance appropriated							41,925				7,341		49,266		(49,266)
Total other financing sources (uses)							47,325	5,400			7,341		54,666	5,400	(49,266)
Revenues and other financing sources (uses) over (under) expenditures	\$ 54,281	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 27,898	\$ -	\$ 35,969	\$ -	\$ 63,660	\$ -	\$ 181,833	\$ 181,833	\$ 175,373
Fund balances (deficit):															
Beginning of year, July 1		(97,350)				475		287,522		17,545		23,583		241,776	66,403
End of year, June 30	\$ (33,069)	\$ -	\$ -	\$ 1	\$ 500	\$ -	\$ 315,420	\$ -	\$ 53,514	\$ -	\$ 87,243	\$ -	\$ 423,609	\$ 241,776	\$ 241,776

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet  
 Nonmajor Debt Service Funds  
 June 30, 2003

	Reserve Fund	Reserve Schools Fund	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Accounts receivable, net	\$ -	\$ 1,000	\$ 1,000
Cash on deposit with escrow agent	3,647,259	1,668,127	5,315,386
Total assets	<u>\$ 3,647,259</u>	<u>\$ 1,669,127</u>	<u>\$ 5,316,386</u>
<b>Fund balances:</b>			
State statute	\$ -	\$ 1,000	\$ 1,000
Debt service	3,647,259	1,668,127	5,315,386
Total fund balances	<u>\$ 3,647,259</u>	<u>\$ 1,669,127</u>	<u>\$ 5,316,386</u>
Total liabilities and fund balances	<u>\$ 3,647,259</u>	<u>\$ 1,669,127</u>	<u>\$ 5,316,386</u>

HARNETT COUNTY, NORTH CAROLINA

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

	Reserve Fund			Reserve Schools Fund			Total Nonmajor Debt Service Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Investment earnings	\$ 500	\$ 4	(496)	\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 1,004	\$ (496)
Total revenues	500	4	(496)	1,000	1,000	-	1,500	1,004	(496)
Principal	500	-	500	1,336,977	-	1,336,977	1,337,477	-	1,337,477
Total expenditures	500	-	500	1,336,977	-	1,336,977	1,337,477	-	1,337,477
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	4	(1,335,977)	1,000	1,336,977	(1,335,977)	1,004	1,336,981
<b>Other financing sources (uses)</b>									
Transfers in	-	-	-	1,335,977	1,668,127	332,150	1,335,977	1,668,127	332,150
Transfers out	-	(300,004)	(300,004)	-	-	-	-	(300,004)	(300,004)
Total other financing sources (uses)	-	(300,004)	(300,004)	1,335,977	1,668,127	332,150	1,335,977	1,368,123	32,146
<b>Net change in fund balances</b>	-	(300,000)	(300,000)	-	1,669,127	1,669,127	-	1,369,127	1,369,127
<b>Fund balance - beginning</b>	-	3,947,259	3,947,259	-	-	-	-	3,947,259	3,947,259
<b>Fund balance - ending</b>	\$ -	\$ 3,647,259	\$ 3,647,259	\$ -	\$ 1,669,127	\$ 1,669,127	\$ -	\$ 5,316,386	\$ 5,316,386