

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2004

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Workers' Compensation Fund	Total Nonmajor Special Revenue Funds
Assets								
Cash and investments	\$ 46,088	\$ 249,640	\$ 325	\$ 351,597	\$ 34,300	\$ 29,668	\$ 160,682	\$ 872,300
Taxes receivable, net	-	173,047	-	-	-	-	-	173,047
Accounts receivable, net	-	-	-	-	-	-	-	-
Accounts	-	183,096	-	62,962	5,877	-	-	251,935
Restricted intergovernmental	-	-	-	-	2,456	-	-	2,456
Total assets	\$ 46,088	\$ 605,783	\$ 325	\$ 414,559	\$ 42,633	\$ 29,668	\$ 160,682	\$ 1,299,738
Liabilities and fund balances								
Liabilities:								
Accounts payable and accrued liabilities	\$ 29,720	\$ 340,678	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ 370,654
Deferred revenues	-	188,907	-	-	-	-	-	188,907
Total liabilities	29,720	529,585	-	256	-	-	-	559,561
Fund balances:								
Reserved by State Statute	-	183,096	-	62,962	8,333	-	-	254,391
Reserved for Register of Deeds	-	-	-	-	34,300	-	-	34,300
Undesignated	16,368	(106,898)	325	351,341	-	29,668	160,682	451,486
Total fund balances	16,368	76,198	325	414,303	42,633	29,668	160,682	740,177
Total liabilities and fund balances	\$ 46,088	\$ 605,783	\$ 325	\$ 414,559	\$ 42,633	\$ 29,668	\$ 160,682	\$ 1,299,738

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ending June 30, 2004

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Workers' Compensation Fund	Total Nonmajor Special Revenue Funds
Revenues								
Ad valorem taxes	\$ -	\$ 3,008,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,008,419
Other taxes and licenses	-	982,573	-	-	-	-	-	982,573
Restricted intergovernmental	951,699	-	-	-	-	-	-	951,699
Permits and fees	-	-	16,250	983,071	-	-	-	999,321
Investment earnings	623	-	-	2,472	70	-	-	3,165
Other general revenues	1,406	-	-	5,588	69,101	-	198	76,293
Total revenues	953,728	3,990,992	16,250	991,131	69,171	-	198	6,021,470
Expenditures								
Current:								
General government	-	-	-	-	80,052	-	166,400	246,452
Public safety	367	3,733,348	16,425	691,139	-	53,575	-	4,494,854
Human services	903,012	-	-	-	-	-	-	903,012
Education	-	237,595	-	-	-	-	-	237,595
Debt service:								
Principal	-	-	-	199,394	-	-	-	199,394
Total expenditures	903,379	3,970,943	16,425	890,533	80,052	53,575	166,400	6,081,307
Excess (deficiency) of revenues over (under) expenditures	50,349	20,049	(175)	100,598	(10,881)	(53,575)	(166,202)	(59,837)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	326,884	326,884
Transfers out	(912)	-	-	(1,715)	-	(4,000)	-	(6,627)
Total other financing sources (uses)	(912)	-	-	(1,715)	-	(4,000)	326,884	320,257
Net change in fund balances	49,437	20,049	(175)	98,883	(10,881)	(57,575)	160,682	260,420
Fund balance - beginning	(33,069)	1	500	315,420	53,514	87,243	-	423,609
Prior period adjustment for sales tax revenue	-	56,148	-	-	-	-	-	56,148
Fund balance as restated	(33,069)	56,149	500	315,420	53,514	87,243	-	479,757
Fund balance - ending	\$ 16,368	\$ 76,198	\$ 325	\$ 414,303	\$ 42,633	\$ 29,668	\$ 160,682	\$ 740,177

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HARNETT COUNTY, NORTH CAROLINA
Combining Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Nonmajor Special Revenue Funds
Year Ending June 30, 2004
With Comparative Actual Totals for the Year Ended June 30, 2003

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Ad valorem taxes	\$ -	\$ -	\$ 3,035,116	\$ 3,008,419	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	937,541	982,573	-	-	-	-
Restricted intergovernmental	980,353	951,699	-	-	-	-	-	-
Permits and fees	-	-	-	-	17,000	16,250	1,031,386	983,071
Investment earnings	772	623	-	-	-	-	2,594	2,472
Other general revenues	1,200	1,406	-	-	-	-	5,500	5,588
Total revenues	982,325	953,728	3,972,657	3,990,992	17,000	16,250	1,039,480	991,131
Expenditures:								
Current:								
General government:								
Operating expenditures	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-	-
Public safety:								
Anderson Creek fire district	-	-	353,493	357,748	-	-	-	-
Averasboro fire district	-	-	169,224	167,103	-	-	-	-
Benhaven fire district	-	-	285,991	287,487	-	-	-	-
Black River fire district	-	-	452,511	448,192	-	-	-	-
Boone Trail emergency district	-	-	246,769	247,736	-	-	-	-
Buies Creek fire district	-	-	270,273	273,984	-	-	-	-
Cypress Creek fire district	-	-	33,188	32,183	-	-	-	-
Erwin fire district	-	-	139,741	140,596	-	-	-	-
Flat Branch fire district	-	-	196,452	197,717	-	-	-	-
Flatwoods fire district	-	-	135,671	133,666	-	-	-	-
Grove fire district	-	-	300,019	300,084	-	-	-	-
Northwest Harnett fire district	-	-	305,497	307,319	-	-	-	-
Spout Springs fire district	-	-	535,219	534,445	-	-	-	-
Summerville fire district	-	-	156,477	155,305	-	-	-	-
Crains Creek fire district	-	-	26,638	24,733	-	-	-	-
Bunnlevel fire district	-	-	128,289	125,050	-	-	-	-
Salaries and fringe benefits	-	-	-	-	-	-	148,092	129,826
Operating expenditures	367	367	-	-	17,000	16,425	573,948	504,228
Capital outlay	-	-	-	-	-	-	144,412	57,085
Debt Service:								
Principal	-	-	-	-	-	-	210,952	199,394
Total public safety	367	367	3,735,452	3,733,348	17,000	16,425	1,077,404	890,533
Human services:								
Housing assistance programs	981,046	903,012	-	-	-	-	-	-
Intergovernmental:								
Education:								
Special School District	-	-	237,205	237,595	-	-	-	-
Total expenditures	981,413	903,379	3,972,657	3,970,943	17,000	16,425	1,077,404	890,533
Revenues over (under) expenditures	912	50,349	-	20,049	-	(175)	(37,924)	100,598
Other financing sources:								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(912)	(912)	-	-	-	-	(1,715)	(1,715)
Fund balance appropriated	-	-	-	-	-	-	39,639	-
Total other financing sources (uses)	(912)	(912)	-	-	-	-	37,924	(1,715)
Revenues and other financing sources (uses) over (under) expenditures	\$ -	49,437	\$ -	20,049	\$ -	(175)	\$ -	98,883
Fund balances (deficit):								
Beginning of year, July 1	-	(33,069)	-	1	-	500	-	315,420
Prior period adjustment for sales tax revenue	-	-	-	56,148	-	-	-	-
Fund balance as restated	(33,069)	(33,069)	56,148	56,149	500	500	315,420	315,420
End of year, June 30	\$ 16,368	\$ 16,368	\$ 76,198	\$ 76,198	\$ 325	\$ 325	\$ 414,303	\$ 414,303

Automation Enhancement & Preservation Fund		Emergency Response Planning Fund Annual		Workers' Compensation Fund		Combining Totals			2003 (Restated) Actual
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,035,116	\$ 3,008,419	\$ (26,697)	\$ 2,571,363
-	-	-	-	-	-	937,541	982,573	45,032	857,425
-	-	-	-	-	-	980,353	951,699	(28,654)	869,763
100	70	-	-	-	-	1,048,386	999,321	(49,065)	947,794
67,977	69,101	-	-	200	198	3,466	3,165	(301)	3,920
68,077	69,171	-	-	200	198	74,877	76,293	1,416	169,636
						6,079,739	6,021,470	(58,269)	5,419,901
89,839	80,052	-	-	327,084	166,400	416,923	246,452	170,471	34,066
89,839	80,052	-	-	327,084	166,400	416,923	246,452	170,471	34,066
-	-	-	-	-	-	353,493	357,748	(4,255)	306,117
-	-	-	-	-	-	169,224	167,103	2,121	204,544
-	-	-	-	-	-	285,991	287,487	(1,496)	246,020
-	-	-	-	-	-	452,511	448,192	4,319	425,459
-	-	-	-	-	-	246,769	247,736	(967)	189,432
-	-	-	-	-	-	270,273	273,984	(3,711)	207,342
-	-	-	-	-	-	33,188	32,183	1,005	23,895
-	-	-	-	-	-	139,741	140,596	(855)	107,418
-	-	-	-	-	-	196,452	197,717	(1,265)	153,055
-	-	-	-	-	-	135,671	133,666	2,005	108,715
-	-	-	-	-	-	300,019	300,084	(65)	255,233
-	-	-	-	-	-	305,497	307,319	(1,822)	250,699
-	-	-	-	-	-	535,219	534,445	774	455,383
-	-	-	-	-	-	156,477	155,305	1,172	127,457
-	-	-	-	-	-	26,638	24,733	1,905	19,317
-	-	6,600	2,120	-	-	128,289	125,050	3,239	92,693
-	-	60,401	51,455	-	-	154,692	131,946	22,746	130,734
-	-	-	-	-	-	651,716	572,475	79,241	495,373
-	-	-	-	-	-	144,412	57,085	87,327	157,447
-	-	-	-	-	-	210,952	199,394	11,558	178,335
-	-	67,001	53,575	-	-	4,897,224	4,694,248	202,976	4,134,668
-	-	-	-	-	-	981,046	903,012	78,034	816,703
-	-	-	-	-	-	237,205	237,595	(390)	199,861
89,839	80,052	67,001	53,575	327,084	166,400	6,532,398	6,081,307	451,091	5,185,298
(21,762)	(10,881)	(67,001)	(53,575)	(326,884)	(166,202)	(452,659)	(59,837)	392,822	234,603
-	-	-	-	326,884	326,884	326,884	326,884	-	6,000
-	-	(4,000)	(4,000)	-	-	(6,627)	(6,627)	-	(2,622)
21,762	-	71,001	-	-	-	132,402	-	(132,402)	-
21,762	-	67,001	(4,000)	326,884	326,884	452,659	320,257	(132,402)	3,378
<u>\$ -</u>	<u>(10,881)</u>	<u>\$ -</u>	<u>(57,575)</u>	<u>\$ -</u>	<u>160,682</u>	<u>\$ -</u>	<u>260,420</u>	<u>\$ 260,420</u>	<u>237,981</u>
	53,514		87,243		-		423,609		241,776
	-		-		-		56,148		-
	<u>53,514</u>		<u>87,243</u>		<u>-</u>		<u>479,757</u>		<u>241,776</u>
<u>\$ 42,633</u>		<u>\$ 29,668</u>		<u>\$ 160,682</u>		<u>\$ 740,177</u>		<u>\$ 479,757</u>	

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2004

	Reserve Fund	Reserve Schools Fund	Total Nonmajor Debt Service Funds
Assets			
Accounts receivable	\$ -	\$ 2,735	\$ 2,735
Cash on deposit with escrow agent	-	3,093,903	3,093,903
Total assets	<u>\$ -</u>	<u>\$ 3,096,638</u>	<u>\$ 3,096,638</u>
Fund balances:			
Reserved by State Statute	\$ -	\$ 2,735	\$ 2,735
Reserved for debt service	-	3,093,903	3,093,903
Undesignated	-	-	-
Total fund balances	<u>-</u>	<u>3,096,638</u>	<u>3,096,638</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,096,638</u>	<u>\$ 3,096,638</u>

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Debt Service Funds
 Year Ending June 30, 2004

	Reserve Fund	Reserve Schools Fund	Total Nonmajor Debt Service Funds
Revenues			
Investment earnings	\$ 528,859	\$ 17,868	\$ 546,727
Total revenues	<u>528,859</u>	<u>17,868</u>	<u>546,727</u>
Principal	4,023,701	-	4,023,701
Total expenditures	<u>4,023,701</u>	<u>-</u>	<u>4,023,701</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,494,842)</u>	<u>17,868</u>	<u>(3,476,974)</u>
Other financing sources (uses)			
Transfers in	-	1,409,643	1,409,643
Transfers out	(152,417)	-	(152,417)
Total other financing sources (uses)	<u>(152,417)</u>	<u>1,409,643</u>	<u>1,257,226</u>
Net change in fund balances	(3,647,259)	1,427,511	(2,219,748)
Fund balance - beginning	<u>3,647,259</u>	<u>1,669,127</u>	<u>5,316,386</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 3,096,638</u>	<u>\$ 3,096,638</u>

HARNETT COUNTY, NORTH CAROLINA
Combining Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Nonmajor Debt Service Funds
Year Ending June 30, 2004
With Comparative Actual Totals for the Year Ended June 30, 2003

	Reserve Fund		Reserve Schools Fund		Combining Totals			2003
	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Actual
Revenues:								
Investment earnings	528,861	528,859	20,000	17,868	548,861	546,727	(2,134)	1,004
Total revenues	<u>528,861</u>	<u>528,859</u>	<u>20,000</u>	<u>17,868</u>	<u>548,861</u>	<u>546,727</u>	<u>(2,134)</u>	<u>1,004</u>
Expenditures:								
Current:								
Public safety:								
Debt Service:								
Principal	528,861	4,023,701	1,429,643	-	1,958,504	4,023,701	(2,065,197)	-
Total public safety	<u>528,861</u>	<u>4,023,701</u>	<u>1,429,643</u>	<u>-</u>	<u>1,958,504</u>	<u>4,023,701</u>	<u>(2,065,197)</u>	<u>-</u>
Total expenditures	<u>528,861</u>	<u>4,023,701</u>	<u>1,429,643</u>	<u>-</u>	<u>1,958,504</u>	<u>4,023,701</u>	<u>(2,065,197)</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>(3,494,842)</u>	<u>(1,409,643)</u>	<u>17,868</u>	<u>(1,409,643)</u>	<u>(3,476,974)</u>	<u>(2,067,331)</u>	<u>1,004</u>
Other financing sources:								
Transfers in	-	(152,417)	1,409,643	1,409,643	1,409,643	1,257,226	(152,417)	1,368,123
Transfers out	-	-	-	-	-	-	-	-
Capital lease issuance	-	-	-	-	-	-	-	-
Fund balance appropriated	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(152,417)</u>	<u>1,409,643</u>	<u>1,409,643</u>	<u>1,409,643</u>	<u>1,257,226</u>	<u>(152,417)</u>	<u>1,368,123</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>(3,647,259)</u>	<u>\$ -</u>	<u>1,427,511</u>	<u>\$ -</u>	<u>(2,219,748)</u>	<u>\$ (2,219,748)</u>	<u>1,369,127</u>
Fund balances (deficit):								
Beginning of year, July 1		3,647,259		1,669,127		5,316,386		3,947,259
End of year, June 30		<u>\$ -</u>		<u>\$ 3,096,638</u>		<u>\$ 3,096,638</u>		<u>\$ 5,316,386</u>