

# 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 Fund** – 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.

**Workers' Compensation Fund** – accounts for accumulated resources as self-insurance for worker's compensation claims.

**Harnett Memorial Fund** - This fund is used to account for funds received from citizens for the construction of memorials in the County.

**Abandoned Manufactured Homes Fund** - This fund is used to account for funds received from citizens for the removal of abandoned mobile homes to the County landfill.

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

## INDIVIDUAL FUND DESCRIPTION:

**Debt Service Reserve COPS 2002 Fund** – accounts for the School 2002 COPS payments that are being held in escrow.

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:

**School COPS 2002** – accounts for 2002 COPS funds received and passed through to the Board of Education for school projects.

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

**Airport Road Relocation** – The fund is used to account for the preliminary design for the road relocation airport project.

**Airport Road Relocate Old Stage Road** – 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.

**Law Enforcement Expansion** – accounts for the construction of a Law Enforcement Center/Detention Facility.

**Industrial Parks** – accounts for expenditures and revenues associated with the Emmett Edgerton and Western Harnett Industrial Parks within the County.

**School Improvements QZAB** – accounts for renovation, refurbishment and furnishing of improvements to twenty existing Harnett County Schools that are funded by interest-free Qualified Zone Academy Bond (QZAB) funds from the state.

**Runway and Taxi Extension** – accounts for the update of the airport's masterplan design to a business-class design in accordance with FAA standards.

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**Lockhart/Shawtown** – accounts for the use of the state’s CDBG to revitalize the Lockhart/Shawtown community.

**Agricultural Center/Animal Control Center** - This capital project fund is used to account for financial resources to be used for the acquisition and construction of the Agricultural Center which will house the North Carolina Cooperative Extension Service and, Harnett County Soil & Water Conservation Service and United States Farm Service Administration and an addition to the Animal Control Facility.

**Airport Site Prep Air 21** - This fund is used to account for the expenditures and revenues for extending Runway Five Safety Area.

**Airport Site Prep II** - This fund is used to account for the expenditures and revenues for Site Preparation for Runway II.

**CDBG Water & Wastewater Hookup** - This fund is used to account for the Low and Moderate Income Households where public water and/or public sewer is available.

**CDBG Scattered Site Housing II** – This fund is used to account for expenditures and revenues for the 2005 Scattered Site Housing project for the rehabilitation of eight severely deteriorated houses owned and occupied by low to moderate income (less than 80% median income) persons.

**Dunn-Erwin Trail** – This fund is used to account for the expenditures and revenues for the Dunn-Erwin Trail.

**Runway and Parallel Extension** – This fund is used to account for the expenditures and revenues for the improvement of the Runway and Taxiway Extension, Paving & Lighting, Rehabilitation of MIRL/MITL for the Harnett County Airport.

**Administration Renovation** – This fund is used to account for the expenditures and revenues for the renovation and refurbishing of office spaces for the following County offices: Finance, Administration, Human Resources, Planning and Veterans Services.

**School Improvement QZABIII** – accounts for the renovation, refurbishment and furnishing of thirteen existing Harnett County Schools that are funded by interest-free Qualified Zone Academy Bond (QZAB) funds from the state.

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2006

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 1,230,423	\$ -	\$ 3,156,983	\$ 4,387,406
Taxes receivable, net	81,200	-	-	81,200
Accounts receivable, net:				
Accounts	364,335	-	476,686	841,021
Restricted intergovernmental	829	-	202,251	203,080
Cash on deposit with escrow agent	-	6,190,215	-	6,190,215
Total assets	<u>\$ 1,676,787</u>	<u>\$ 6,190,215</u>	<u>\$ 3,835,920</u>	<u>\$ 11,702,922</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 378,519	\$ -	\$ 724,563	\$ 1,103,082
Unearned revenue	80,489	-	-	80,489
Deferred revenues	81,200	-	-	81,200
Total liabilities	<u>540,208</u>	<u>-</u>	<u>724,563</u>	<u>1,264,771</u>
Fund balances:				
Reserved by State statute	365,164	-	678,937	1,044,101
Reserved for debt service	-	6,190,215	-	6,190,215
Reserved for Register of Deeds	82,165	-	-	82,165
Undesignated	689,250	-	2,432,420	3,121,670
Total fund balances	<u>1,136,579</u>	<u>6,190,215</u>	<u>3,111,357</u>	<u>10,438,151</u>
Total liabilities and fund balances	<u>\$ 1,676,787</u>	<u>\$ 6,190,215</u>	<u>\$ 3,835,920</u>	<u>\$ 11,702,922</u>

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2006

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Ad valorem taxes	\$ 3,343,644	-	\$ -	\$ 3,343,644
Other taxes and licenses	1,143,989	-	-	1,143,989
Restricted intergovernmental	871,227	-	14,000	885,227
Permits and fees	1,029,085	-	-	1,029,085
Investment earnings	23,289	115,859	181,574	320,722
Contributions	-	-	2,490,499	2,490,499
Other general revenues	129,036	-	58,447	187,483
Total revenues	<u>6,540,270</u>	<u>115,859</u>	<u>2,744,520</u>	<u>9,400,649</u>
<b>Expenditures</b>				
Current:				
General government	346,670	-	6,298,023	6,644,693
Public safety	5,197,431	-	-	5,197,431
Environmental protection	-	-	-	-
Economic and physical development	48,792	-	756,602	805,394
Human services	742,837	-	-	742,837
Education	259,879	-	585,574	845,453
Debt service:				
Principal	249,036	-	-	249,036
Interest and fees	2,861	-	-	2,861
Total expenditures	<u>6,847,506</u>	<u>-</u>	<u>7,640,199</u>	<u>14,487,705</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(307,236)</u>	<u>115,859</u>	<u>(4,895,679)</u>	<u>(5,087,056)</u>
<b>Other financing sources (uses)</b>				
Bonds and capital lease issuance	-	-	789,500	789,500
Transfers in	416,365	1,314,218	1,867,414	3,597,997
Transfers out	(23,425)	-	(126,416)	(149,841)
Total other financing sources (uses)	<u>392,940</u>	<u>1,314,218</u>	<u>2,530,498</u>	<u>4,237,656</u>
<b>Net change in fund balances</b>	<u>85,704</u>	<u>1,430,077</u>	<u>(2,365,181)</u>	<u>(849,400)</u>
<b>Fund balance - beginning</b>	<u>1,050,875</u>	<u>4,760,138</u>	<u>5,476,538</u>	<u>11,287,551</u>
<b>Fund balance - ending</b>	<u>\$ 1,136,579</u>	<u>\$ 6,190,215</u>	<u>\$ 3,111,357</u>	<u>\$ 10,438,151</u>

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