

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2006

	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	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Total Nonmajor Special Revenue Funds
Assets										
Cash and investments	\$ 215,047	\$ 73,693	\$ 3,965	\$ 408,899	\$ 82,165	\$ 76,256	\$ 360,638	\$ 2,030	\$ 7,730	\$ 1,230,423
Taxes receivable, net	-	81,200	-	-	-	-	-	-	-	81,200
Accounts receivable, net	-	-	-	66,269	6,622	-	-	-	-	364,335
Accounts	-	291,444	-	-	829	-	-	-	-	829
Restricted intergovernmental	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 215,047	\$ 446,337	\$ 3,965	\$ 475,168	\$ 89,616	\$ 76,256	\$ 360,638	\$ 2,030	\$ 7,730	\$ 1,676,787
Liabilities and fund balances										
Liabilities:										
Accounts payable and accrued liabilities	\$ 360	\$ 365,137	\$ 2,395	\$ 9,598	\$ -	\$ 1,029	\$ -	\$ -	\$ -	\$ 378,519
Unearned revenue	59,409	21,080	-	-	-	-	-	-	-	80,489
Deferred revenues	-	81,200	-	-	-	-	-	-	-	81,200
Total liabilities	59,769	467,417	2,395	9,598	-	1,029	-	-	-	540,208
Fund balances:										
Reserved by State statute	-	291,444	-	66,269	7,451	-	-	-	-	365,164
Reserved for Register of Deeds	-	-	-	-	82,165	-	-	-	-	82,165
Undesignated	155,278	(312,624)	1,570	399,301	-	75,227	360,638	2,030	7,730	689,250
Total fund balances	155,278	(21,080)	1,570	485,570	89,616	75,227	360,638	2,030	7,730	1,136,579
Total liabilities and fund balances	\$ 215,047	\$ 446,337	\$ 3,965	\$ 475,168	\$ 89,616	\$ 76,256	\$ 360,638	\$ 2,030	\$ 7,730	\$ 1,676,787

HARNETT COUNTY, NORTH CAROLINA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended June 30, 2006

	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	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Total Nonmajor Special Revenue Funds
Revenues										
Ad valorem taxes	-	\$ 3,343,644	-	-	-	-	-	-	-	\$ 3,343,644
Other taxes and licenses	-	1,143,989	-	-	-	-	-	-	-	1,143,989
Restricted intergovernmental	871,227	-	-	-	-	-	-	-	-	871,227
Permits and fees	-	-	17,655	1,011,430	-	-	-	-	-	1,029,085
Investment earnings	6,870	-	-	15,525	157	-	-	737	-	23,289
Other general revenues	1,518	-	-	9,650	67,551	44,200	-	6,117	-	129,036
Total revenues	879,615	4,487,633	17,655	1,036,605	67,708	44,200	-	6,854	-	6,540,270
Expenditures										
Current:										
General government	-	-	-	-	29,662	-	318,008	-	-	346,670
Public safety	364	4,331,529	17,225	820,163	-	28,150	-	-	-	5,197,431
Economic and physical development	-	-	-	-	-	-	-	48,792	-	48,792
Human services	742,837	-	-	-	-	-	-	-	-	742,837
Education	-	259,879	-	-	-	-	-	-	-	259,879
Debt service:										
Principal	-	-	-	249,036	-	-	-	-	-	249,036
Interest and fees	-	-	-	2,861	-	-	-	-	-	2,861
Total expenditures	743,201	4,591,408	17,225	1,072,060	28,662	28,150	318,008	48,792	-	6,847,506
Excess (deficiency) of revenues over (under) expenditures	136,414	(103,775)	430	(35,455)	39,046	16,050	(318,008)	(41,938)	-	(307,236)
Other financing sources (uses)										
Bonds and capital lease issuance	-	-	-	-	-	-	-	-	-	-
Transfers in	(1,043)	-	-	(1,934)	(20,000)	(225)	405,365	11,000	-	416,365
Transfers out	(1,043)	-	-	(1,934)	(20,000)	(225)	405,365	(223)	-	(23,425)
Total other financing sources (uses)	-	-	-	(1,934)	(20,000)	(225)	405,365	10,777	-	392,940
Net change in fund balances	135,371	(103,775)	430	(37,389)	19,046	15,825	87,357	(31,161)	-	85,704
Fund balance - beginning	19,907	82,695	1,140	502,959	70,570	59,402	273,261	2,030	38,891	1,050,875
Fund balance - ending	\$ 155,278	\$ (21,080)	\$ 1,570	\$ 465,570	\$ 89,616	\$ 75,227	\$ 360,638	\$ 2,030	\$ 7,730	\$ 1,136,579

HARNETT COUNTY, NORTH CAROLINA
Combining Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Nonmajor Special Revenue Funds
Year Ended June 30, 2006
With Comparative Actual Totals for the Year Ended June 30, 2005

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund		Automation Enhancement & Preservation Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Ad valorem taxes	\$ -	\$ -	\$ 3,510,883	\$ 3,343,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	1,207,300	1,143,989	-	-	-	-	-	-
Restricted intergovernmental	897,039	871,227	-	-	-	-	-	-	-	-
Permits and fees	-	-	-	-	20,000	17,655	994,220	1,011,430	-	-
Investment earnings	3,545	6,870	-	-	-	-	9,110	15,525	-	-
Other general revenues	1,518	1,518	-	-	-	-	9,745	9,650	160	157
Total revenues	902,102	879,615	4,718,183	4,487,633	20,000	17,655	1,013,075	1,036,605	61,399	67,551
Expenditures:										
Current:										
General government:										
Operating expenditures	-	-	-	-	-	-	-	-	41,559	28,662
Total general government	-	-	-	-	-	-	-	-	41,559	28,662
Public safety:										
Anderson Creek fire district	-	-	457,051	455,295	-	-	-	-	-	-
Averasboro fire district	-	-	190,233	188,112	-	-	-	-	-	-
Berhaven fire district	-	-	368,028	355,696	-	-	-	-	-	-
Black River fire district	-	-	502,309	503,972	-	-	-	-	-	-
Boone Trail emergency district	-	-	288,445	272,125	-	-	-	-	-	-
Buies Creek fire district	-	-	315,888	316,998	-	-	-	-	-	-
Cypress Creek fire district	-	-	41,520	37,759	-	-	-	-	-	-
Erwin fire district	-	-	172,244	165,539	-	-	-	-	-	-
Flat Branch fire district	-	-	231,610	225,940	-	-	-	-	-	-
Flatwoods fire district	-	-	149,641	138,120	-	-	-	-	-	-
Grove fire district	-	-	344,938	332,576	-	-	-	-	-	-
Northwest Harnett fire district	-	-	351,203	344,977	-	-	-	-	-	-
Spout Springs fire district	-	-	640,397	644,886	-	-	-	-	-	-
Summerville fire district	-	-	186,926	176,859	-	-	-	-	-	-
Crains Creek fire district	-	-	46,882	28,403	-	-	-	-	-	-
Bunnlevel fire district	-	-	150,589	140,218	-	-	-	-	-	-
Salaries and fringe benefits	-	-	7,200	4,054	-	-	175,611	165,619	-	-
Operating expenditures	400	364	-	-	20,000	17,225	691,827	804,661	-	-
Capital outlay	-	-	-	-	-	-	76,891	52,744	-	-
Debt Service:										
Principal	-	-	-	-	-	-	276,639	249,036	-	-
Total public safety	400	364	4,445,104	4,331,529	20,000	17,225	1,221,068	1,072,060	-	-
Economic and physical development										
Abandoned Home Removal	-	-	-	-	-	-	-	-	-	-
Human services:										
Housing assistance programs	915,609	742,837	-	-	-	-	-	-	-	-
Intergovernmental:										
Education:										
Special School District	-	-	273,079	259,879	-	-	-	-	-	-
Total expenditures	916,009	743,201	4,718,183	4,591,408	20,000	17,225	1,221,068	1,072,060	41,559	28,662
Revenues over (under) expenditures	(13,907)	136,414	-	(103,775)	-	430	(207,993)	(35,455)	20,000	39,046
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,043)	(1,043)	-	-	-	-	(1,934)	(1,934)	(20,000)	(20,000)
Capital lease issuance	-	-	-	-	-	-	14,229	-	-	-
Fund balance appropriated	14,950	-	-	-	-	-	195,698	-	-	-
Total other financing sources (uses)	13,907	(1,043)	-	-	-	-	207,993	(1,934)	(20,000)	(20,000)
Revenues and other financing sources (uses) over (under) expenditures	\$ -	135,371	\$ -	(103,775)	\$ -	430	\$ -	(37,389)	\$ -	19,046
Fund balances (deficit):										
Beginning of year, July 1		19,907		82,695		1,140		502,959		70,570
End of year, June 30		\$ 155,278		\$ (21,080)		\$ 1,570		\$ 465,570		\$ 89,616

Emergency Response Planning Fund Annual		Workers' Compensation Fund		Harnett Memorial Fund		Abandoned Manufactured Homes Fund		Combining Totals			2005
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,510,883	\$ 3,343,644	\$ (167,239)	\$ 3,143,562
-	-	-	-	-	-	-	-	1,207,300	1,143,989	(63,311)	1,078,729
-	-	-	-	-	-	-	-	897,039	871,227	(25,812)	850,036
-	-	-	-	-	-	-	-	1,014,220	1,029,085	14,865	1,003,296
-	-	-	-	-	-	742	737	13,557	23,289	9,732	19,466
44,200	44,200	-	-	-	-	-	-	142,822	129,036	(13,786)	176,001
44,200	44,200	-	-	-	-	25,960	6,117	6,785,821	6,540,270	(245,551)	6,262,090
-	-	405,365	318,008	-	-	-	-	446,924	346,670	100,254	282,674
-	-	405,365	318,008	-	-	-	-	446,924	346,670	100,254	282,674
-	-	-	-	-	-	-	-	457,051	455,295	1,756	360,428
-	-	-	-	-	-	-	-	190,233	188,112	2,121	177,866
-	-	-	-	-	-	-	-	368,028	359,696	8,332	315,336
-	-	-	-	-	-	-	-	502,309	503,972	(1,663)	470,851
-	-	-	-	-	-	-	-	288,445	272,125	16,320	255,422
-	-	-	-	-	-	-	-	315,888	316,998	(1,110)	290,270
-	-	-	-	-	-	-	-	41,520	37,759	3,761	35,801
-	-	-	-	-	-	-	-	172,244	165,539	6,705	150,587
-	-	-	-	-	-	-	-	231,610	225,940	5,670	205,540
-	-	-	-	-	-	-	-	149,641	138,120	11,521	134,472
-	-	-	-	-	-	-	-	344,938	332,576	12,362	316,270
-	-	-	-	-	-	-	-	351,203	344,977	6,226	326,440
-	-	-	-	-	-	-	-	640,397	644,886	(4,489)	588,279
-	-	-	-	-	-	-	-	186,926	176,859	10,067	161,015
-	-	-	-	-	-	-	-	46,882	28,403	18,479	26,243
-	-	-	-	-	-	-	-	150,589	140,218	10,371	132,928
18,682	3,742	-	-	-	-	-	-	201,493	173,415	28,078	163,709
41,495	24,408	-	-	-	-	-	-	753,822	646,658	107,164	554,807
-	-	-	-	-	-	-	-	76,891	52,744	24,147	197,005
-	-	-	-	-	-	-	-	276,639	249,036	27,603	247,358
60,177	28,150	-	-	-	-	-	-	5,746,749	5,449,328	297,421	5,130,647
-	-	-	-	-	-	77,479	48,792	77,479	48,792	28,687	8,632
-	-	-	-	-	-	-	-	915,609	742,837	172,772	648,963
-	-	-	-	-	-	-	-	273,079	259,879	13,200	248,026
60,177	28,150	405,365	318,008	-	-	77,479	48,792	7,459,840	6,847,506	612,334	6,518,932
(15,977)	16,050	(405,365)	(318,008)	-	-	(50,777)	(41,938)	(674,019)	(307,236)	366,783	(256,842)
-	-	405,365	405,365	-	-	11,000	11,000	418,365	416,365	-	407,696
(225)	(225)	-	-	-	-	(223)	(223)	(23,426)	(23,425)	-	(13,530)
-	-	-	-	-	-	-	-	14,229	-	(14,229)	173,374
16,202	-	-	-	-	-	40,000	-	266,850	-	(266,850)	-
15,977	(225)	405,365	405,365	-	-	50,777	10,777	674,019	392,940	(281,079)	567,540
\$ -	15,825	\$ -	87,367	\$ -	-	\$ -	(31,161)	\$ -	85,704	\$ 85,704	310,698
-	59,402	-	273,281	-	2,030	-	38,891	-	1,050,875	-	740,177
\$ 75,227	-	\$ 360,638	-	\$ 2,030	-	\$ 7,730	-	\$ 1,136,579	-	\$ 1,050,875	-

HARNETT COUNTY, NORTH CAROLINA

Balance Sheet
Nonmajor Debt Service Fund
June 30, 2006

	<u>Debt Service COPS 2002 Reserve Fund</u>
Assets	
Cash on deposit with escrow agent	\$ 6,190,215
Total assets	<u>\$ 6,190,215</u>
Fund balances:	
Reserved for debt service	\$ 6,190,215
Total fund balances	<u>6,190,215</u>
Total liabilities and fund balances	<u>\$ 6,190,215</u>

HARNETT COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures and Changes in
Fund Balance
Nonmajor Debt Service Fund
Year Ended June 30, 2006

	Debt Service COPS 2002 Reserve Fund
	<u> </u>
Revenues	
Investment earnings	\$ 115,859
Total revenues	<u> 115,859</u>
Excess (deficiency) of revenues over (under) expenditures	 <u> 115,859</u>
Other financing sources (uses)	
Transfers in	<u> 1,314,218</u>
Total other financing sources (uses)	<u> 1,314,218</u>
Net change in fund balances	 1,430,077
Fund balance - beginning	 <u> 4,760,138</u>
Fund balance - ending	 <u><u> \$ 6,190,215</u></u>

HARNETT COUNTY, NORTH CAROLINA
Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balance - Nonmajor Debt Service Fund
Year Ended June 30, 2006
With Comparative Actual Totals for the Year Ended June 30, 2005

	Debt Service COPS 2002 Reserve Fund		2005
	Budget	Actual	Actual
Revenues:			
Investment earnings	\$ 115,000	\$ 115,859	\$ 57,032
Total revenues	<u>115,000</u>	<u>115,859</u>	<u>57,032</u>
Expenditures:			
Current:			
Debt Service:			
Principal	1,429,218	-	-
Total public safety	<u>1,429,218</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,429,218</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>(1,314,218)</u>	<u>115,859</u>	<u>57,032</u>
Other financing sources:			
Transfers in	1,314,218	1,314,218	1,606,468
Total other financing sources (uses)	<u>1,314,218</u>	<u>1,314,218</u>	<u>1,606,468</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>1,430,077</u>	<u>1,663,500</u>
Fund balances (deficit):			
Beginning of year, July 1		<u>4,760,138</u>	<u>3,096,638</u>
End of year, June 30		<u>\$ 6,190,215</u>	<u>\$ 4,760,138</u>