

# 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.

**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.

**Group Insurance Fund** – accounts for the expenditures and revenues for the self-insurance related to the County's health and dental insurance claims.

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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).

**Runway Preliminary Construction** – accounts for the realignment of Old Stage Road, NCSR 1769, required for the runway extension at the County airport in order to meet as many of the FAA criteria as possible.

**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.

**School Improvement QZAB** – accounts for the renovation, refurbishment and furnishing of twenty existing Harnett County Schools that are funded by interest-free Quality 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.

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

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**Agricultural Center/Animal Control Center** - accounts 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 II** - accounts for the expenditures and revenues for Site Preparation for Runway II.

**CDBG Scattered Site Housing II** – 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.

**Dunn/Erwin Trail** – accounts for the expenditures and revenues for the Dunn/Erwin Trail.

**Runway & Parallel Extension** – accounts for the expenditures and revenues for the improvement of the Runway and Taxiway Extension, Paving & Lighting, Rehabilitation of MIRL/MITL for the Harnett County Regional Jetport.

**Finance Renovation** – accounts for the expenditures and revenues for the renovation and refurbishing of office spaces for the Finance Department.

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

**Single Family SFR** – accounts for the expenditures and revenues for the comprehensive rehabilitation of scattered site single family housing units owned and occupied by low and very low income elderly and/or disabled homeowners.

**Planning Renovation** – accounts for the renovation and refurbishing of office spaces for the Planning Department.

**Human Resources/Veteran** – accounts for the renovation and refurbishing of office spaces for the Human Resources and Veteran's Services Departments.

**Harnett Regional Jetport** – accounts for the expenditures and revenues for the RSA Extension and Glideslope preparation at the Harnett County Regional Jetport.

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**Cape Fear River Trail** – accounts for the development of a recreational park and river access near the NC Highway 217 bridge at the Town of Erwin.

**Coats Elementary Gym** – accounts for the 2007 Certificate of Participation proceeds received for the construction of a school gymnasium project.

**Western Harnett Industrial Park** – accounts for highway construction and improvements for Butler Farm Road and Olive Farm Road located in the Western Harnett Industrial Park.

**Administration Renovation** – accounts for the renovation and refurbishing of office spaces for the Administrative Department.

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 1,472,368	\$ -	\$ 2,614,345	\$ 4,086,713
Taxes receivable, net	120,033	-	-	120,033
Accounts receivable, net:				
Accounts	410,874	-	241,996	652,870
Restricted intergovernmental	701	-	500,000	500,701
Cash on deposit with escrow agent	-	4,175,346	-	4,175,346
Total assets	<u>\$ 2,003,976</u>	<u>\$ 4,175,346</u>	<u>\$ 3,356,341</u>	<u>\$ 9,535,663</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 626,616	\$ -	\$ 425,078	\$ 1,051,694
Unearned revenue	27,179	-	-	27,179
Deferred revenues	120,033	-	-	120,033
Total liabilities	<u>773,828</u>	<u>-</u>	<u>425,078</u>	<u>1,198,906</u>
Fund balances:				
Reserved by State statute	411,575	-	741,996	1,153,571
Reserved for debt service	-	4,175,346	-	4,175,346
Reserved for Register of Deeds	87,172	-	-	87,172
Undesignated	731,401	-	2,189,267	2,920,668
Total fund balances	<u>1,230,148</u>	<u>4,175,346</u>	<u>2,931,263</u>	<u>8,336,757</u>
Total liabilities and fund balances	<u>\$ 2,003,976</u>	<u>\$ 4,175,346</u>	<u>\$ 3,356,341</u>	<u>\$ 9,535,663</u>

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ending June 30, 2007

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Ad valorem taxes	\$ 3,570,373	\$ -	\$ -	\$ 3,570,373
Other taxes and licenses	1,277,052	-	-	1,277,052
Restricted intergovernmental	811,095	-	927,993	1,739,088
Permits and fees	1,094,433	-	-	1,094,433
Investment earnings	31,539	153,288	107,794	292,621
Contributions	-	-	2,037,782	2,037,782
Other general revenues	139,691	-	32,946	172,637
Total revenues	<u>6,924,183</u>	<u>153,288</u>	<u>3,106,515</u>	<u>10,183,986</u>
<b>Expenditures</b>				
Current:				
General government	654,430	-	1,124,082	1,778,512
Public safety	5,425,381	-	2,782	5,428,163
Economic and physical development	24,475	-	1,865,952	1,890,427
Human services	767,377	-	-	767,377
Education	255,864	-	26,449	282,313
Debt service:				
Principal	160,908	-	-	160,908
Interest and fees	2,206	-	-	2,206
Total expenditures	<u>7,290,641</u>	<u>-</u>	<u>3,019,265</u>	<u>10,309,906</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(366,458)</u>	<u>153,288</u>	<u>87,250</u>	<u>(125,920)</u>
<b>Other financing sources (uses)</b>				
Bonds and capital lease issuance	-	-	1,303,750	1,303,750
Transfers in	463,575	-	1,267,307	1,730,882
Transfers out	(3,548)	(2,168,157)	(2,449,836)	(4,621,541)
Total other financing sources (uses)	<u>460,027</u>	<u>(2,168,157)</u>	<u>121,221</u>	<u>(1,586,909)</u>
<b>Net change in fund balances</b>	<u>93,569</u>	<u>(2,014,869)</u>	<u>208,471</u>	<u>(1,712,829)</u>
<b>Fund balance - beginning</b>	<u>1,136,579</u>	<u>6,190,215</u>	<u>2,722,792</u>	<u>10,049,586</u>
<b>Fund balance - ending</b>	<u>\$ 1,230,148</u>	<u>\$ 4,175,346</u>	<u>\$ 2,931,263</u>	<u>\$ 8,336,757</u>