

HARNETT COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2007

| | 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 | Group Insurance | Total Nonmajor Special Revenue Funds |
|--|------------------------|------------------------|----------------------|---------------------------------|--|---|----------------------------|-----------------------|-----------------------------------|-----------------|--------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 209,386 | \$ 67,626 | \$ 7,335 | \$ 556,504 | \$ 88,672 | \$ 85,890 | \$ 211,982 | \$ 2,030 | \$ 6,394 | \$ 236,549 | \$ 1,472,368 |
| Taxes receivable, net | - | 120,033 | - | - | - | - | - | - | - | - | 120,033 |
| Accounts receivable, net | - | - | - | 83,243 | 11,052 | - | - | - | - | - | 410,874 |
| Accounts | - | 316,579 | - | - | 701 | - | - | - | - | - | 701 |
| Restricted intergovernmental | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | \$ 209,386 | \$ 504,238 | \$ 7,335 | \$ 639,747 | \$ 100,425 | \$ 85,890 | \$ 211,982 | \$ 2,030 | \$ 6,394 | \$ 236,549 | \$ 2,003,976 |
| Liabilities and fund balances | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Accounts payable and accrued liabilities | \$ 618 | \$ 382,005 | \$ 1,145 | \$ 4,353 | \$ 1,500 | \$ 446 | \$ - | \$ - | \$ - | \$ 236,549 | \$ 626,616 |
| Unearned revenue | - | 27,179 | - | - | - | - | - | - | - | - | 27,179 |
| Deferred revenues | - | 120,033 | - | - | - | - | - | - | - | - | 120,033 |
| Total liabilities | 618 | 529,217 | 1,145 | 4,353 | 1,500 | 446 | - | - | - | 236,549 | 773,828 |
| Fund balances: | | | | | | | | | | | |
| Reserved by State statute | - | 316,579 | - | 83,243 | 11,753 | - | - | - | - | - | 411,575 |
| Reserved for Register of Deeds | - | - | - | - | 87,172 | - | - | - | - | - | 87,172 |
| Undesignated | 208,768 | (341,558) | 6,190 | 552,151 | - | 85,444 | 211,982 | 2,030 | 6,394 | - | 731,401 |
| Total fund balances | 208,768 | (24,979) | 6,190 | 635,394 | 98,925 | 85,444 | 211,982 | 2,030 | 6,394 | - | 1,230,148 |
| Total liabilities and fund balances | \$ 209,386 | \$ 504,238 | \$ 7,335 | \$ 639,747 | \$ 100,425 | \$ 85,890 | \$ 211,982 | \$ 2,030 | \$ 6,394 | \$ 236,549 | \$ 2,003,976 |

HARNETT COUNTY, NORTH CAROLINA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ending June 30, 2007

| | Section 8 Housing Fund | Special Districts Fund | Law Enforcement Fund | Emergency Telephone System Fund | Automation Enhancement & Preservation Fund | Emergency Response Planning Annual Fund | Workers' Compensation Fund | Harnett Memorial Fund | Abandoned Manufactured Homes Fund | Group Insurance | Total Nonmajor Special Revenue Funds |
|--|------------------------|------------------------|----------------------|---------------------------------|--|---|----------------------------|-----------------------|-----------------------------------|-----------------|--------------------------------------|
| Revenues | | | | | | | | | | | |
| Ad valorem taxes | \$ - | \$ 3,570,373 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,570,373 |
| Other taxes and licenses | - | 1,277,052 | - | - | - | - | - | - | - | - | 1,277,052 |
| Restricted intergovernmental | 811,095 | - | - | - | - | - | - | - | - | - | 811,095 |
| Permits and fees | - | - | 19,825 | 1,074,608 | - | - | - | - | - | - | 1,094,433 |
| Investment earnings | 8,236 | - | - | 18,908 | 4,156 | - | - | - | 239 | - | 31,539 |
| Other general revenues | 3,015 | - | - | 12,394 | 67,533 | 53,800 | - | - | 2,949 | - | 139,691 |
| Total revenues | 822,346 | 4,847,425 | 19,825 | 1,105,910 | 71,689 | 53,800 | - | - | 3,188 | - | 6,924,183 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | - | 62,380 | - | 592,050 | - | - | - | 654,430 |
| Public safety | 300 | 4,595,480 | 15,205 | 770,983 | - | 43,433 | - | - | - | - | 5,425,381 |
| Economic and physical development | - | - | - | - | - | - | - | - | 24,475 | - | 24,475 |
| Human services | 787,377 | - | - | - | - | - | - | - | - | - | 787,377 |
| Education | - | 255,864 | - | - | - | - | - | - | - | - | 255,864 |
| Debt service: | - | - | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | 160,908 | - | - | - | - | - | - | 160,908 |
| Interest and fees | - | - | - | 2,206 | - | - | - | - | - | - | 2,206 |
| Total expenditures | 787,677 | 4,851,324 | 15,205 | 934,097 | 62,380 | 43,433 | 592,050 | - | 24,475 | - | 7,290,641 |
| Excess (deficiency) of revenues over (under) expenditures | 54,669 | (3,899) | 4,620 | 171,813 | 9,309 | 10,367 | (592,050) | - | (21,287) | - | (366,458) |
| Other financing sources (uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | (1,179) | - | - | (1,989) | - | - | 443,394 | - | 20,181 | - | 463,575 |
| Total other financing sources (uses) | (1,179) | - | - | (1,989) | - | (150) | 443,394 | - | (230) | - | (3,548) |
| Net change in fund balances | 53,490 | (3,899) | 4,620 | 169,824 | 9,309 | 10,217 | (148,656) | - | (1,336) | - | 93,569 |
| Fund balance - beginning | 155,278 | (21,080) | 1,570 | 465,570 | 89,616 | 75,227 | 360,638 | 2,030 | 7,730 | - | 1,136,579 |
| Fund balance - ending | 208,768 | (24,979) | 6,190 | 635,394 | 98,925 | 85,444 | 211,982 | 2,030 | 6,394 | - | 1,230,148 |

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, 2007
With Comparative Actual Totals for the Year Ended June 30, 2006

| | 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 | \$ - | \$ - | \$ 4,117,811 | \$ 3,570,373 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes and licenses | - | - | 1,368,300 | 1,277,052 | - | - | - | - | - | - |
| Restricted intergovernmental | 874,599 | 811,095 | - | - | - | - | - | - | - | - |
| Permits and fees | - | - | - | - | 20,000 | 19,825 | 1,005,620 | 1,074,808 | - | - |
| Investment earnings | 2,000 | 8,236 | - | - | - | - | 21,050 | 18,909 | 4,500 | 4,156 |
| Other general revenues | 1,637 | 3,015 | - | - | - | - | 11,530 | 12,384 | 60,004 | 67,533 |
| Total revenues | 878,236 | 822,346 | 5,486,111 | 4,847,425 | 20,000 | 19,825 | 1,038,200 | 1,105,910 | 64,504 | 71,689 |
| Expenditures: | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government: | | | | | | | | | | |
| Operating expenditures | - | - | - | - | - | - | - | - | 64,504 | 62,380 |
| Total general government | | | | | | | | | 64,504 | 62,380 |
| Public safety: | | | | | | | | | | |
| Anderson Creek fire district | - | - | 605,079 | 538,958 | - | - | - | - | - | - |
| Averasboro fire district | - | - | 219,503 | 195,288 | - | - | - | - | - | - |
| Benhaven fire district | - | - | 424,244 | 378,935 | - | - | - | - | - | - |
| Black River fire district | - | - | 632,731 | 561,524 | - | - | - | - | - | - |
| Boone Trail emergency district | - | - | 308,249 | 273,991 | - | - | - | - | - | - |
| Buies Creek fire district | - | - | 371,949 | 328,546 | - | - | - | - | - | - |
| Cypress Creek fire district | - | - | 45,800 | 36,707 | - | - | - | - | - | - |
| Erwin fire district | - | - | 186,275 | 184,091 | - | - | - | - | - | - |
| Flat Branch fire district | - | - | 284,334 | 233,207 | - | - | - | - | - | - |
| Flatwoods fire district | - | - | 158,473 | 137,632 | - | - | - | - | - | - |
| Grove fire district | - | - | 376,238 | 334,281 | - | - | - | - | - | - |
| Northwest Harnett fire district | - | - | 402,733 | 358,083 | - | - | - | - | - | - |
| Spout Springs fire district | - | - | 796,390 | 696,656 | - | - | - | - | - | - |
| Summerville fire district | - | - | 211,167 | 184,888 | - | - | - | - | - | - |
| Crains Creek fire district | - | - | 38,188 | 29,640 | - | - | - | - | - | - |
| Bunnlevel fire district | - | - | 159,611 | 140,497 | - | - | - | - | - | - |
| Salaries and fringe benefits | - | - | 7,500 | 4,556 | - | - | 170,800 | 170,243 | - | - |
| Operating expenditures | 400 | 300 | - | - | 20,000 | 15,205 | 672,475 | 592,818 | - | - |
| Capital outlay | - | - | - | - | - | - | 75,256 | 7,922 | - | - |
| Debt Service: | | | | | | | | | | |
| Principal | - | - | - | - | - | - | 163,117 | 163,114 | - | - |
| Total public safety | 400 | 300 | 5,196,264 | 4,595,460 | 20,000 | 15,205 | 1,081,648 | 934,097 | - | - |
| Economic and physical development | | | | | | | | | | |
| Abandoned Home Removal | - | - | - | - | - | - | - | - | - | - |
| Human services: | | | | | | | | | | |
| Housing assistance programs | 876,657 | 767,377 | - | - | - | - | - | - | - | - |
| Intergovernmental: | | | | | | | | | | |
| Education: | | | | | | | | | | |
| Special School District | - | - | 289,847 | 255,884 | - | - | - | - | - | - |
| Total expenditures | 877,057 | 767,677 | 5,486,111 | 4,851,324 | 20,000 | 15,205 | 1,081,648 | 934,097 | 64,504 | 62,380 |
| Revenues over (under) expenditures | 1,179 | 54,669 | - | (3,899) | - | 4,620 | (43,448) | 171,813 | - | 9,309 |
| Other financing sources (uses): | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - |
| Transfers out | (1,179) | (1,179) | - | - | - | - | (1,989) | (1,989) | - | - |
| Fund balance appropriated | - | - | - | - | - | - | 45,437 | - | - | - |
| Total other financing sources (uses) | (1,179) | (1,179) | - | - | - | - | 43,448 | (1,989) | - | - |
| Revenues and other financing sources (uses) over (under) expenditures | \$ - | 53,490 | \$ - | (3,899) | \$ - | 4,620 | \$ - | 169,824 | \$ - | 9,309 |
| Fund balances (deficit): | | | | | | | | | | |
| Beginning of year, July 1 | | 155,278 | | (21,080) | | 1,570 | | 465,570 | | 89,616 |
| End of year, June 30 | | \$ 208,768 | | \$ (24,979) | | \$ 6,190 | | \$ 635,394 | | \$ 98,925 |

| Emergency Response Planning Fund Annual | | Workers' Compensation Fund | | Harnett Memorial Fund | | Abandoned Manufactured Homes Fund | | Group Insurance | | Combining Totals | | | 2006 |
|---|--------|----------------------------|-----------|-----------------------|--------|-----------------------------------|----------|-----------------|--------|------------------|--------------|--------------|--------------|
| Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Variance | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,117,811 | \$ 3,570,373 | \$ (547,438) | \$ 3,343,644 |
| - | - | - | - | - | - | - | - | - | - | 1,368,300 | 1,277,052 | (91,248) | 1,143,989 |
| - | - | - | - | - | - | - | - | - | - | 874,599 | 811,095 | (63,504) | 871,227 |
| - | - | - | - | - | - | - | - | - | - | 1,025,620 | 1,094,433 | 68,813 | 1,029,085 |
| - | 53,800 | - | - | - | - | 250 | 239 | - | - | 27,600 | 31,539 | 3,739 | 23,289 |
| - | 53,800 | - | - | - | - | 7,500 | 2,949 | - | - | 80,671 | 139,691 | 59,020 | 129,036 |
| - | - | - | - | - | - | 7,750 | 3,188 | - | - | 7,494,801 | 6,924,183 | (570,618) | 6,540,270 |
| - | - | 633,640 | 592,050 | - | - | - | - | 5,219,883 | - | 5,918,027 | 654,430 | 5,263,597 | 346,670 |
| - | - | 633,640 | 592,050 | - | - | - | - | 5,219,883 | - | 5,918,027 | 654,430 | 5,263,597 | 346,670 |
| - | - | - | - | - | - | - | - | - | - | 605,079 | 538,958 | 66,121 | 455,295 |
| - | - | - | - | - | - | - | - | - | - | 219,503 | 195,268 | 24,235 | 188,112 |
| - | - | - | - | - | - | - | - | - | - | 424,244 | 378,935 | 45,309 | 355,696 |
| - | - | - | - | - | - | - | - | - | - | 632,731 | 561,524 | 71,207 | 503,972 |
| - | - | - | - | - | - | - | - | - | - | 308,249 | 273,991 | 34,258 | 272,125 |
| - | - | - | - | - | - | - | - | - | - | 371,949 | 326,546 | 45,403 | 316,998 |
| - | - | - | - | - | - | - | - | - | - | 45,600 | 36,707 | 8,893 | 37,759 |
| - | - | - | - | - | - | - | - | - | - | 186,275 | 164,091 | 22,184 | 165,539 |
| - | - | - | - | - | - | - | - | - | - | 264,334 | 233,207 | 31,127 | 225,940 |
| - | - | - | - | - | - | - | - | - | - | 158,473 | 137,832 | 20,641 | 138,120 |
| - | - | - | - | - | - | - | - | - | - | 376,238 | 334,281 | 41,957 | 332,576 |
| - | - | - | - | - | - | - | - | - | - | 402,733 | 358,083 | 44,650 | 344,977 |
| - | - | - | - | - | - | - | - | - | - | 786,390 | 696,656 | 89,734 | 644,886 |
| - | - | - | - | - | - | - | - | - | - | 211,167 | 184,688 | 26,479 | 176,859 |
| - | - | - | - | - | - | - | - | - | - | 36,188 | 29,640 | 6,548 | 28,403 |
| 26,893 | 8,211 | - | - | - | - | - | - | - | - | 159,611 | 140,497 | 19,114 | 140,218 |
| 49,183 | 35,222 | - | - | - | - | - | - | - | - | 205,193 | 183,010 | 22,183 | 173,415 |
| - | - | - | - | - | - | - | - | - | - | 742,058 | 643,545 | 98,513 | 646,658 |
| - | - | - | - | - | - | - | - | - | - | 75,258 | 7,922 | 67,334 | 52,744 |
| 76,076 | 43,433 | - | - | - | - | - | - | - | - | 163,117 | 163,114 | 3 | 249,036 |
| - | - | - | - | - | - | - | - | - | - | 6,374,388 | 5,586,495 | 785,893 | 5,449,328 |
| - | - | - | - | - | - | 27,701 | 24,475 | - | - | 27,701 | 24,475 | 3,226 | 48,792 |
| - | - | - | - | - | - | - | - | - | - | 876,857 | 787,377 | 109,280 | 742,837 |
| - | - | - | - | - | - | - | - | - | - | 289,847 | 255,864 | 33,983 | 259,879 |
| 76,076 | 43,433 | 633,640 | 592,050 | - | - | 27,701 | 24,475 | 5,219,883 | - | 13,486,820 | 7,290,641 | 6,195,979 | 6,847,506 |
| (76,076) | 10,367 | (633,640) | (592,050) | - | - | (19,951) | (21,287) | (5,219,883) | - | (5,991,819) | (386,458) | (5,625,361) | (307,236) |
| - | - | 623,886 | 443,394 | - | - | 20,181 | 20,181 | 5,219,883 | - | 5,863,950 | 463,575 | 5,400,375 | 416,365 |
| (150) | (150) | - | - | - | - | (230) | (230) | - | - | (3,548) | (3,548) | - | (23,425) |
| 76,226 | - | 9,754 | - | - | - | - | - | - | - | 131,417 | - | 131,417 | - |
| 76,076 | (150) | 633,640 | 443,394 | - | - | 19,651 | 19,951 | 5,219,883 | - | 5,991,819 | 460,027 | 5,531,792 | 392,940 |
| \$ - | 10,217 | \$ - | (148,656) | \$ - | - | \$ - | (1,336) | \$ - | - | \$ - | 93,569 | (93,569) | 85,704 |
| - | 75,227 | - | 360,638 | - | 2,030 | - | 7,730 | - | - | 1,136,579 | (1,136,579) | - | 1,050,875 |
| \$ 85,444 | - | \$ 211,982 | - | \$ 2,030 | - | \$ 6,394 | - | \$ - | - | \$ 1,230,148 | - | - | \$ 1,136,579 |

HARNETT COUNTY, NORTH CAROLINA

**Balance Sheet
Nonmajor Debt Service Fund
June 30, 2007**

| | Debt Service COPS 2002 Reserve Fund |
|-------------------------------------|--|
| Assets | |
| Cash on deposit with escrow agent | \$ 4,175,346 |
| Total assets | <u>\$ 4,175,346</u> |
| | |
| Fund balances: | |
| Reserved for debt service | \$ 4,175,346 |
| Total fund balances | <u>4,175,346</u> |
| | |
| Total liabilities and fund balances | <u>\$ 4,175,346</u> |

HARNETT COUNTY, NORTH CAROLINA

**Statement of Revenues, Expenditures and Changes in
Fund Balance**

**Nonmajor Debt Service Fund
Year Ending June 30, 2007**

| | Debt Service COPS 2002 Reserve Fund |
|--|--|
| | <u> </u> |
| Revenues | |
| Investment earnings | \$ 153,288 |
| Total revenues | <u> 153,288</u> |
| | |
| Excess (deficiency) of revenues over (under) expenditures | <u> 153,288</u> |
| | |
| Other financing sources (uses) | |
| Transfers out | (2,168,157) |
| Total other financing sources (uses) | <u> (2,168,157)</u> |
| | |
| Net change in fund balances | (2,014,869) |
| | |
| Fund balance - beginning | <u> 6,190,215</u> |
| | |
| Fund balance - ending | <u><u> \$ 4,175,346</u></u> |

HARNETT COUNTY, NORTH CAROLINA
Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balance - Nonmajor Debt Service Fund
Year Ending June 30, 2007
With Comparative Actual Totals for the Year Ended June 30, 2006

| | Debt Service COPS 2002 Reserve Fund | | 2006 |
|--|--|---------------------|---------------------|
| | Budget | Actual | Actual |
| Revenues: | | | |
| Investment earnings | \$ 155,000 | \$ 153,288 | \$ 115,859 |
| Total revenues | <u>155,000</u> | <u>153,288</u> | <u>115,859</u> |
| Other financing sources: | | | |
| Transfers in | - | - | 1,314,218 |
| Transfers out | (2,168,157) | (2,168,157) | - |
| Fund balance appropriated | 2,013,157 | - | - |
| Total other financing sources (uses) | <u>(155,000)</u> | <u>(2,168,157)</u> | <u>1,314,218</u> |
| Revenues and other financing sources (uses) over (under) expenditures | <u>\$ -</u> | (2,014,869) | 1,430,077 |
| Fund balances (deficit): | | | |
| Beginning of year, July 1 | | <u>6,190,215</u> | <u>4,760,138</u> |
| End of year, June 30 | | <u>\$ 4,175,346</u> | <u>\$ 6,190,215</u> |