

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2008

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund	Workers' Compensation Fund	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Group Insurance	Total Nonmajor Special Revenue Funds
Assets											
Cash and investments	\$ 228,823	\$ 72,774	\$ 12,286	\$ 674,389	\$ 128,097	\$ 80,967	\$ 69,991	\$ 2,030	\$ 6,577	\$ 463,549	\$ 1,739,483
Taxes receivable, net	-	50,483	-	-	-	-	-	-	-	-	50,483
Accounts receivable, net	-	-	-	98,064	5,335	-	-	-	-	-	-
Accounts	-	347,907	-	-	565	-	-	-	-	-	451,306
Restricted intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 228,823	\$ 471,164	\$ 12,286	\$ 772,453	\$ 133,997	\$ 80,967	\$ 69,991	\$ 2,030	\$ 6,577	\$ 463,549	\$ 2,241,837
Liabilities and fund balances											
Liabilities:											
Accounts payable and accrued liabilities	\$ 290,448	\$ 412,796	\$ 2,135	\$ 4,362	\$ -	\$ 446	\$ -	\$ -	\$ -	\$ 463,549	\$ 1,173,736
Unearned revenue	-	24,623	-	-	-	-	-	-	-	-	24,623
Deferred revenues	-	51,104	-	-	-	-	-	-	-	-	51,104
Total liabilities	\$ 290,448	\$ 488,523	\$ 2,135	\$ 4,362	\$ -	\$ 446	\$ -	\$ -	\$ -	\$ 463,549	\$ 1,249,463
Fund balances:											
Reserved by State statute	-	347,907	-	98,064	5,900	-	-	-	-	-	451,871
Reserved for Register of Deeds	-	-	-	-	128,097	-	-	-	-	-	128,097
Undesignated	(61,625)	(365,266)	10,151	670,027	-	80,521	69,991	2,030	6,577	-	412,406
Total fund balances	(61,625)	(17,359)	10,151	768,091	133,997	80,521	69,991	2,030	6,577	-	992,374
Total liabilities and fund balances	\$ 228,823	\$ 471,164	\$ 12,286	\$ 772,453	\$ 133,997	\$ 80,967	\$ 69,991	\$ 2,030	\$ 6,577	\$ 463,549	\$ 2,241,837

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended June 30, 2008

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund	Workers' Compensation Fund	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Group Insurance	Total Nonmajor Special Revenue Funds
Revenues											
Ad valorem taxes	\$ -	\$ 3,798,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,798,561
Other taxes and licenses	-	1,336,338	-	-	-	-	-	-	-	-	1,336,338
Restricted intergovernmental	758,277	-	-	-	-	-	-	-	-	-	758,277
Permits and fees	-	-	25,805	1,028,522	-	-	-	-	-	-	1,054,327
Investment earnings	6,979	-	-	18,586	3,073	-	-	-	476	-	29,114
Other general revenues	2,743	-	-	13,466	62,192	46,000	-	-	9,782	-	134,183
Total revenues	767,999	5,134,899	25,805	1,060,574	65,265	46,000	-	-	10,258	-	7,110,800
Expenditures											
Current:											
General government	-	-	-	-	30,193	-	614,097	-	-	-	644,290
Public safety	-	4,867,216	21,844	887,755	-	50,908	-	-	-	-	5,827,723
Economic and physical development	-	-	-	-	-	-	-	-	-	-	53,307
Human services	1,037,177	-	-	-	-	-	-	-	53,307	-	1,037,177
Education	-	260,063	-	-	-	-	-	-	-	-	260,063
Debt service:											
Principal	-	-	-	34,561	-	-	-	-	-	-	34,561
Interest and fees	-	-	-	1,513	-	-	-	-	-	-	1,513
Total expenditures	1,037,177	5,127,279	21,844	923,829	30,193	50,908	614,097	-	53,307	-	7,858,634
Excess (deficiency) of revenues over (under) expenditures	(269,178)	7,620	3,961	136,745	35,072	(4,908)	(614,097)	-	(43,049)	-	(747,834)
Other financing sources (uses)											
Transfers in	-	-	-	-	-	-	472,106	-	43,474	-	515,580
Transfers out	(1,215)	-	-	(4,048)	-	(15)	-	-	(242)	-	(5,520)
Total other financing sources (uses)	(1,215)	-	-	(4,048)	-	(15)	472,106	-	43,232	-	510,060
Net change in fund balances	(270,393)	7,620	3,961	132,697	35,072	(4,923)	(141,991)	-	183	-	(237,774)
Fund balance - beginning	208,768	(24,979)	6,190	635,394	98,925	85,444	211,982	2,030	6,394	-	1,230,148
Fund balance - ending	\$ (61,625)	\$ (17,359)	\$ 10,151	\$ 768,091	\$ 133,997	\$ 80,521	\$ 69,991	\$ 2,030	\$ 6,577	\$ -	\$ 992,374

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, 2008
With Comparative Actual Totals for the Year Ended June 30, 2007

	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	\$ -	\$ -	\$ 3,802,345	\$ 3,798,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	1,375,814	1,336,338	-	-	-	-	-	-
Restricted intergovernmental	878,328	758,277	-	-	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-	-	-	-	-
Investment earnings	4,008	6,979	-	-	30,000	25,805	1,006,303	1,028,522	-	-
Other general revenues	1,000	2,743	-	-	-	-	19,030	18,586	4,500	3,073
Total revenues	<u>683,336</u>	<u>767,999</u>	<u>5,178,159</u>	<u>5,134,899</u>	<u>30,000</u>	<u>25,805</u>	<u>1,037,493</u>	<u>1,060,574</u>	<u>72,500</u>	<u>65,265</u>
Expenditures:										
Current:										
General government:										
Operating expenditures	-	-	-	-	-	-	-	-	72,500	30,193
Total general government	-	-	-	-	-	-	-	-	72,500	30,193
Public safety:										
Anderson Creek fire district	-	-	624,885	630,508	-	-	-	-	-	-
Averasboro fire district	-	-	205,850	196,489	-	-	-	-	-	-
Benhaven fire district	-	-	401,152	396,236	-	-	-	-	-	-
Black River fire district	-	-	575,922	583,570	-	-	-	-	-	-
Boone Trail emergency district	-	-	285,228	277,347	-	-	-	-	-	-
Bules Creek fire district	-	-	339,112	338,980	-	-	-	-	-	-
Cypress Creek fire district	-	-	44,696	37,552	-	-	-	-	-	-
Erwin fire district	-	-	171,138	163,786	-	-	-	-	-	-
Flat Branch fire district	-	-	240,550	236,269	-	-	-	-	-	-
Flatwoods fire district	-	-	144,224	137,393	-	-	-	-	-	-
Grove fire district	-	-	342,863	344,734	-	-	-	-	-	-
Northwest Harnett fire district	-	-	387,284	384,697	-	-	-	-	-	-
Spout Springs fire district	-	-	791,088	765,291	-	-	-	-	-	-
Summerville fire district	-	-	195,726	193,398	-	-	-	-	-	-
Crains Creek fire district	-	-	35,551	29,597	-	-	-	-	-	-
Bunlevel fire district	-	-	151,619	146,823	-	-	-	-	-	-
Salaries and fringe benefits	-	-	9,400	4,546	-	-	189,205	188,014	-	-
Operating expenditures	400	300	-	-	30,000	21,844	744,273	587,141	-	-
Capital outlay	-	-	-	-	-	-	121,664	114,113	-	-
Debt Service:										
Principal	-	-	-	-	-	-	34,562	34,561	-	-
Total public safety	<u>400</u>	<u>300</u>	<u>4,916,308</u>	<u>4,867,218</u>	<u>30,000</u>	<u>21,844</u>	<u>1,089,704</u>	<u>923,829</u>	-	-
Economic and physical development										
Abandoned Home Removal	-	-	-	-	-	-	-	-	-	-
Human services:										
Housing assistance programs	<u>913,822</u>	<u>1,036,877</u>	-	-	-	-	-	-	-	-
Intergovernmental:										
Education:										
Special School District	-	-	281,851	260,063	-	-	-	-	-	-
Total expenditures	<u>914,222</u>	<u>1,037,177</u>	<u>5,178,159</u>	<u>5,127,279</u>	<u>30,000</u>	<u>21,844</u>	<u>1,089,704</u>	<u>923,829</u>	<u>72,500</u>	<u>30,193</u>
Revenues over (under) expenditures	<u>(30,886)</u>	<u>(289,178)</u>	-	<u>7,620</u>	-	<u>3,961</u>	<u>(52,211)</u>	<u>136,745</u>	-	<u>35,072</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,215)	(1,215)	-	-	-	-	-	-	-	-
Fund balance appropriated	32,101	-	-	-	-	-	(4,048)	(4,048)	-	-
Total other financing sources (uses)	<u>30,886</u>	<u>(1,215)</u>	-	-	-	-	<u>58,259</u>	<u>(4,048)</u>	-	-
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>(270,393)</u>	<u>\$ -</u>	<u>7,620</u>	<u>\$ -</u>	<u>3,961</u>	<u>\$ -</u>	<u>132,697</u>	<u>\$ -</u>	<u>35,072</u>
Fund balances (deficit):										
Beginning of year, July 1		<u>208,768</u>		<u>(24,979)</u>		<u>6,190</u>		<u>635,394</u>		<u>98,925</u>
End of year, June 30		<u>\$ (61,625)</u>		<u>\$ (17,359)</u>		<u>\$ 10,151</u>		<u>\$ 768,091</u>		<u>\$ 133,997</u>

	Emergency Response Planning Fund		Workers' Compensation Fund		Harnett Memorial Fund		Abandoned Manufactured Homes Fund		Combining Totals			2007
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Actual
Ad valorem taxes	-	-	-	-	-	-	-	-	\$ 3,802,345	\$ 3,798,561	\$ (3,784)	\$ 3,570,373
Other taxes and licenses	-	-	-	-	-	-	-	-	1,375,814	1,336,338	(39,476)	1,277,052
Restricted intergovernmental	-	-	-	-	-	-	-	-	878,328	758,277	(120,051)	811,065
Permits and fees	-	-	-	-	-	-	-	-	1,036,303	1,054,327	18,024	1,094,433
Investment earnings	-	-	-	-	-	-	-	-	28,050	29,114	1,064	31,539
Other general revenues	46,000	46,000	-	-	-	-	512	476	11,908	9,782	(4,883)	139,691
Total revenues	46,000	46,000	-	-	-	-	12,418	10,258	7,258,906	7,110,800	(149,106)	6,924,183
Expenditures:												
Current:												
General government:												
Operating expenditures	-	-	648,850	614,097	-	-	-	-	719,150	644,290	74,860	654,430
Total general government	-	-	648,850	614,097	-	-	-	-	719,150	644,290	74,860	654,430
Public safety:												
Anderson Creek fire district	-	-	-	-	-	-	-	-	624,885	630,508	(5,623)	537,853
Averasboro fire district	-	-	-	-	-	-	-	-	205,850	196,489	9,361	194,959
Benhaven fire district	-	-	-	-	-	-	-	-	401,152	396,236	4,916	378,189
Black River fire district	-	-	-	-	-	-	-	-	575,922	583,570	(7,648)	560,511
Boone Trail emergency district	-	-	-	-	-	-	-	-	285,228	277,347	7,881	281,428
Buies Creek fire district	-	-	-	-	-	-	-	-	339,112	338,980	132	325,915
Cypress Creek fire district	-	-	-	-	-	-	-	-	44,696	37,552	7,144	36,804
Erwin fire district	-	-	-	-	-	-	-	-	171,138	163,786	7,352	163,805
Flat Branch fire district	-	-	-	-	-	-	-	-	240,550	236,269	4,281	232,667
Flatwoods fire district	-	-	-	-	-	-	-	-	144,224	137,393	6,831	137,696
Grove fire district	-	-	-	-	-	-	-	-	342,883	344,734	(1,851)	333,625
Northwest Harnett fire district	-	-	-	-	-	-	-	-	387,284	384,697	2,587	357,443
Spot Springs fire district	-	-	-	-	-	-	-	-	781,088	765,291	(4,203)	695,225
Summerville fire district	-	-	-	-	-	-	-	-	195,726	193,398	2,328	184,417
Crains Creek fire district	-	-	-	-	-	-	-	-	35,551	29,597	5,954	29,748
Bunnlevel fire district	-	-	-	-	-	-	-	-	151,619	146,823	4,796	140,334
Salaries and fringe benefits	16,669	3,448	-	-	-	-	-	-	215,274	196,008	19,266	183,096
Operating expenditures	69,757	47,480	-	-	-	-	-	-	844,430	656,745	187,685	628,720
Capital outlay	-	-	-	-	-	-	-	-	121,664	114,113	7,551	24,952
Debt Service:												
Principal	-	-	-	-	-	-	-	-	34,562	34,561	1	160,908
Total public safety	86,426	50,908	-	-	-	-	-	-	6,122,838	5,864,097	258,741	5,588,495
Economic and physical development												
Abandoned Home Removal	-	-	-	-	-	-	55,650	53,307	55,650	53,307	2,343	24,475
Human services:												
Housing assistance programs	-	-	-	-	-	-	-	-	913,822	1,036,877	(123,055)	787,377
Intergovernmental:												
Education:												
Special School District	-	-	-	-	-	-	-	-	261,851	260,063	1,788	255,864
Total expenditures	86,426	50,908	648,850	614,097	-	-	55,650	53,307	8,073,311	7,858,634	214,677	7,290,841
Revenues over (under) expenditures	(40,426)	(4,908)	(648,850)	(614,097)	-	-	(43,232)	(43,049)	(813,405)	(747,834)	65,571	(366,458)
Other financing sources (uses):												
Transfers in	-	-	473,650	472,106	-	-	43,474	43,474	517,124	515,580	(1,544)	463,575
Transfers out	(15)	(15)	-	-	-	-	-	-	(5,520)	(5,520)	-	(3,548)
Fund balance appropriated	40,441	-	173,000	-	-	-	(242)	(242)	301,801	-	(301,801)	-
Total other financing sources (uses)	40,426	(15)	646,650	472,106	-	-	43,232	43,232	813,405	510,060	(303,345)	460,027
Revenues and other financing sources (uses) over (under) expenditures	\$ -	(4,923)	\$ -	(141,991)	\$ -	-	\$ -	183	\$ -	(237,774)	\$ (237,774)	93,569
Fund balances (deficit):												
Beginning of year, July 1		85,444		211,982		2,030		6,394		1,230,148		1,136,579
End of year, June 30		\$ 80,521		\$ 69,991		\$ 2,030		\$ 6,577		\$ 992,374		\$ 1,230,148

HARNETT COUNTY, NORTH CAROLINA

**Balance Sheet
Nonmajor Debt Service Fund
June 30, 2008**

	Debt Service COPS 2002 Reserve Fund
Assets	
Cash on deposit with escrow agent	\$ 1,856,896
Total assets	<u>\$ 1,856,896</u>
Fund balances:	
Reserved for debt service	\$ 1,856,896
Total fund balances	<u>1,856,896</u>
Total liabilities and fund balances	<u>\$ 1,856,896</u>

HARNETT COUNTY, NORTH CAROLINA

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

Nonmajor Debt Service Fund

Year Ended June 30, 2008

	Debt Service COPS 2002 Reserve Fund
	<u> </u>
Revenues	
Investment earnings	\$ 119,582
Total revenues	<u>119,582</u>
Excess (deficiency) of revenues over (under) expenditures	 <u>119,582</u>
Other financing sources (uses)	
Transfers out	(2,438,032)
Total other financing sources (uses)	<u>(2,438,032)</u>
Net change in fund balances	(2,318,450)
Fund balance - beginning	 <u>4,175,346</u>
Fund balance - ending	 <u>\$ 1,856,896</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, 2008
With Comparative Actual Totals for the Year Ended June 30, 2007

	Debt Service COPS 2002 Reserve Fund		2007
	Budget	Actual	Actual
Revenues:			
Investment earnings	\$ 125,000	\$ 119,582	\$ 153,288
Total revenues	<u>125,000</u>	<u>119,582</u>	<u>153,288</u>
Other financing sources:			
Transfers in	-	-	(2,168,157)
Transfers out	(2,438,032)	(2,438,032)	-
Capital lease issuance	-	-	-
Fund balance appropriated	2,313,032	-	-
Total other financing sources (uses)	<u>(125,000)</u>	<u>(2,438,032)</u>	<u>(2,168,157)</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	(2,318,450)	(2,014,869)
Fund balances (deficit):			
Beginning of year, July 1		<u>4,175,346</u>	<u>6,190,215</u>
End of year, June 30		<u>\$ 1,856,896</u>	<u>\$ 4,175,346</u>