

## MAJOR FUNDS - GOVERNMENTAL

---

The **General Fund** accounts for resources traditionally associated with government which are not required legally or by financial management to be accounted for in another fund.

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
<b>Revenues:</b>				
Ad valorem taxes:				
Taxes	\$ 41,929,214	\$ 42,068,065	\$ 138,851	\$ 40,385,543
Penalties and interest	500,000	483,757	(16,243)	488,640
Total	<u>42,429,214</u>	<u>42,551,822</u>	<u>122,608</u>	<u>40,874,183</u>
Other taxes and licenses:				
Local option sales tax	17,478,547	15,337,117	(2,141,430)	19,420,898
Cable franchise license	190,000	236,621	46,621	215,603
Occupancy taxes	350,000	362,717	12,717	393,721
Excise stamp - real property	500,000	354,955	(145,045)	453,552
Total	<u>18,518,547</u>	<u>16,291,410</u>	<u>(2,227,137)</u>	<u>20,483,774</u>
Unrestricted intergovernmental:				
ABC boards	13,500	15,575	2,075	14,431
Controlled substance	20,000	23,222	3,222	41,764
Asset forfeitures	33,188	46,702	13,514	51,707
Civil license revenue	12,000	11,971	(29)	13,380
Total	<u>78,688</u>	<u>97,470</u>	<u>18,782</u>	<u>121,282</u>
Restricted intergovernmental:				
Federal and state grants	21,156,157	20,751,275	(404,882)	19,732,753
Court facilities fees	142,000	180,493	38,493	141,947
Total	<u>21,298,157</u>	<u>20,931,768</u>	<u>(366,389)</u>	<u>19,874,700</u>
Permits and fees:				
Filing & registration fees	61,015	68,350	7,335	44,845
Dog warden fees	37,000	30,603	(6,397)	40,857
Register of Deeds fees	600,000	504,412	(95,588)	558,612
Inspection fees	1,522,058	1,062,351	(459,707)	1,167,881
Planning fees	184,391	101,399	(82,992)	169,750
Other fees	1,003,175	684,679	(318,496)	1,100,696
Total	<u>3,407,639</u>	<u>2,451,794</u>	<u>(955,845)</u>	<u>3,082,641</u>
Sales and services:				
Rents, concessions and fees	502,452	450,798	(51,654)	470,951
Court costs and fees	175,000	194,688	19,688	182,840
Jail fees	110,300	113,948	3,648	95,941
Ambulance fees	4,536,991	4,285,058	(251,933)	4,157,613
Library fees	21,000	27,041	6,041	25,653
Health fees	3,727,925	4,081,776	353,851	3,856,622
Total	<u>9,073,668</u>	<u>9,153,309</u>	<u>79,641</u>	<u>8,789,620</u>

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Investment earnings:				
Interest	\$ 774,000	\$ 199,598	\$ (574,402)	\$ 708,007
Other general revenues:				
Sale of assets	25,000	13,850	(11,150)	38,318
Miscellaneous revenues	1,409,884	1,477,145	67,261	1,405,998
Donations - Library	228,842	210,988	(17,854)	172,936
Total	<u>1,663,726</u>	<u>1,701,983</u>	<u>38,257</u>	<u>1,617,252</u>
Total revenues	<u>97,243,639</u>	<u>93,379,154</u>	<u>(3,864,485)</u>	<u>95,551,459</u>
<b>Expenditures:</b>				
General government:				
Governing body:				
Personnel services	21,062	31,513	(10,451)	11,751
Operations & maintenance	407,173	395,954	11,219	288,557
Total	<u>428,235</u>	<u>427,467</u>	<u>768</u>	<u>300,308</u>
Administration:				
Personnel services	371,925	389,584	(17,659)	358,113
Operations & maintenance	23,988	22,386	1,602	19,348
Total	<u>395,913</u>	<u>411,970</u>	<u>(16,057)</u>	<u>377,461</u>
Human Resources:				
Personnel services	267,639	260,500	7,139	244,076
Operations & maintenance	71,706	56,250	15,456	67,731
Capital outlay	3,030	2,538	492	-
Total	<u>342,375</u>	<u>319,288</u>	<u>23,087</u>	<u>311,807</u>
Board of Elections:				
Personnel services	300,837	288,028	12,809	274,058
Operations & maintenance	110,566	93,470	17,096	96,541
Total	<u>411,403</u>	<u>381,498</u>	<u>29,905</u>	<u>370,599</u>
Finance:				
Personnel services	572,958	604,685	(31,727)	482,346
Operations & maintenance	135,105	116,678	18,427	121,847
Capital outlay	11,541	11,274	267	-
Total	<u>719,604</u>	<u>732,637</u>	<u>(13,033)</u>	<u>604,193</u>
IT:				
Personnel services	625,507	633,115	(7,608)	503,007
Operations & maintenance	496,153	467,674	28,479	457,009
Total	<u>1,121,660</u>	<u>1,100,789</u>	<u>20,871</u>	<u>960,016</u>

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Tax:				
Personnel services	\$ 1,255,489	\$ 1,213,212	\$ 42,277	\$ 1,147,652
Operations & maintenance	577,993	474,303	103,690	465,191
Capital outlay	-	-	-	17,488
Total	<u>1,833,482</u>	<u>1,687,515</u>	<u>145,967</u>	<u>1,630,331</u>
Register of Deeds:				
Personnel services	569,679	547,418	22,261	527,527
Operations & maintenance	119,330	109,705	9,625	105,940
Total	<u>689,009</u>	<u>657,123</u>	<u>31,886</u>	<u>633,467</u>
Facilities fees:				
Operations & maintenance	88,133	83,812	4,321	79,002
Total	<u>88,133</u>	<u>83,812</u>	<u>4,321</u>	<u>79,002</u>
Public buildings:				
Personnel services	658,072	662,768	(4,696)	600,133
Operations & maintenance	2,517,179	2,172,157	345,022	2,074,845
Capital outlay	4,000	567	3,433	312
Total	<u>3,179,251</u>	<u>2,835,492</u>	<u>343,759</u>	<u>2,675,290</u>
General services:				
Personnel services	108,450	141,263	(32,813)	91,181
Operations & maintenance	387,446	350,264	37,182	326,164
Capital outlay	4,007	2,006	2,001	23,426
Total	<u>499,903</u>	<u>493,533</u>	<u>6,370</u>	<u>440,771</u>
Transportation:				
Personnel services	631,920	593,024	38,896	574,221
Operations & maintenance	433,444	370,425	63,019	466,525
Total	<u>1,065,364</u>	<u>963,449</u>	<u>101,915</u>	<u>1,040,746</u>
GIS:				
Personnel services	423,168	418,539	4,629	393,418
Operations & maintenance	74,529	71,702	2,827	49,792
Total	<u>497,697</u>	<u>490,241</u>	<u>7,456</u>	<u>443,210</u>
Legal services:				
Personnel services	90,111	89,316	795	81,632
Operations & maintenance	87,008	74,067	12,941	23,304
Total	<u>177,119</u>	<u>163,383</u>	<u>13,736</u>	<u>104,936</u>

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Retirees:				
Operations & maintenance	\$ 177,429	\$ -	\$ 177,429	\$ 142,207
Total	177,429	-	177,429	142,207
Total general government	11,626,577	10,748,197	878,380	10,114,344
Public safety:				
Sheriff's department:				
Personnel services	6,283,772	6,306,527	(22,755)	5,661,585
Operations & maintenance	1,134,089	1,169,275	(35,186)	1,080,231
Capital outlay	593,735	574,967	18,768	523,815
Total	8,011,596	8,050,769	(39,173)	7,265,631
Campbell campus deputies:				
Personnel services	321,951	322,123	(172)	280,802
Operations & maintenance	47,562	21,843	25,719	26,565
Total	369,513	343,966	25,547	307,367
Communications:				
Personnel services	940,331	859,412	80,919	856,558
Operations & maintenance	161,111	148,754	12,357	168,289
Capital outlay	-	-	-	41,252
Total	1,101,442	1,008,166	93,276	1,066,099
Gang Resistance Education:				
Personnel services	16,884	-	16,884	1,667
Operations & maintenance	10,620	10,568	52	15,523
Total	27,504	10,568	16,936	17,190
Jail:				
Personnel services	2,113,771	2,110,276	3,495	1,544,230
Operations & maintenance	1,028,152	1,034,454	(6,302)	895,381
Total	3,141,923	3,144,730	(2,807)	2,439,611
Lee/Harnett Criminal Justice				
Personnel services	49,369	48,890	479	46,809
Operations & maintenance	54,375	44,230	10,145	62,743
Total	103,744	93,120	10,624	109,552
Child Support Enforcement				
Personnel services	57,108	57,167	(59)	53,055
Operations & maintenance	11,271	5,006	6,265	6,627
Total	68,379	62,173	6,206	59,682
Governor's Highway Safety				
Personnel services	26,689	26,476	213	100,548
Total	26,689	26,476	213	100,548
Emergency services:				
Personnel services	584,360	578,163	6,197	522,130
Operations & maintenance	125,981	97,666	28,315	97,587
Total	710,341	675,829	34,512	619,717

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Emergency medical services:				
Personnel services	\$ 2,455,899	\$ 2,330,758	\$ 125,141	\$ 2,169,743
Operations & maintenance	3,622,124	3,297,655	324,469	3,251,345
Capital outlay	179,898	129,473	50,425	77,266
Total	6,257,921	5,757,886	500,035	5,498,354
Emergency medical transport:				
Personnel services	1,086,632	1,011,755	74,877	943,853
Operations & maintenance	219,322	173,818	45,504	156,285
Capital outlay	77,927	76,939	988	13,856
Total	1,383,881	1,262,512	121,369	1,113,994
Medical examiner:				
Operating expenditures	40,000	39,300	700	40,800
Total	40,000	39,300	700	40,800
Animal control:				
Personnel services	348,140	345,736	2,404	295,953
Operations & maintenance	102,253	95,854	6,399	92,960
Capital outlay	63,378	63,328	50	-
Total	513,771	504,918	8,853	388,913
Emergency services grant				
Operations & maintenance	10,100	6,816	3,284	9,653
Total	10,100	6,816	3,284	9,653
Public safety appropriations				
Operations & maintenance	233,331	199,935	33,396	171,035
Total	233,331	199,935	33,396	171,035
Gang project specialist				
Personnel services	-	-	-	54,924
Total	-	-	-	54,924
Sheriff's department grant				
Capital outlay	11,476	-	11,476	67,373
Total	11,476	-	11,476	67,373
Emergency telephone system				
Personnel services	196,640	195,842	798	-
Operations & maintenance	277,794	252,701	25,093	-
Total	474,434	448,543	25,891	-
Total public safety	22,486,045	21,635,707	850,338	19,330,443

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Environmental protection:				
Soil and water:				
Personnel services	\$ 170,319	\$ 163,563	\$ 6,756	\$ 125,184
Operations & maintenance	8,829	6,199	2,630	6,911
Capital outlay	18,372	18,372	-	-
Total environmental protection	197,520	188,134	9,386	132,095
Environmental protection allocation:				
Operations & maintenance	4,000	4,000	-	4,000
Total environmental protection	4,000	4,000	-	4,000
Total environmental protection	201,520	192,134	9,386	136,095
Transportation:				
Airport:				
Operations & maintenance	166,740	150,046	16,694	127,188
Capital outlay	-	-	-	5,000
Total transportation	166,740	150,046	16,694	132,188
Total transportation	166,740	150,046	16,694	132,188
Economic and physical development:				
Planning & inspections:				
Personnel services	1,402,731	1,364,927	37,804	1,254,806
Operations & maintenance	175,127	120,277	54,850	143,048
Capital outlay	20,100	20,080	20	49,624
Total	1,597,958	1,505,284	92,674	1,447,478
Economic development:				
Personnel services	290,468	290,421	47	255,670
Operations & maintenance	1,421,495	1,358,273	63,222	1,344,943
Total	1,711,963	1,648,694	63,269	1,600,613
Cooperative Extension:				
Personnel Services	734,901	687,930	46,971	697,336
Operations & Maintenance	635,163	589,238	45,925	432,448
Total	1,370,064	1,277,168	92,896	1,129,784
Workforce development/job link:				
Personnel services	218,007	212,680	5,327	215,646
Operations & maintenance	282,918	283,089	(171)	166,144
Total	500,925	495,769	5,156	381,790

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance	2008
	Budget	Actual	Positive (Negative)	Actual
Forestry Program:				
Operations & maintenance	\$ 113,075	\$ 99,332	\$ 13,743	\$ 103,974
Total	113,075	99,332	13,743	103,974
Economic and Physical Development appropriations				
Operations & maintenance	1,275,720	1,281,332	(5,612)	457,127
Total	1,275,720	1,281,332	(5,612)	457,127
Total economic and physical development	6,569,705	6,307,579	262,126	5,120,766
Human services:				
Health:				
Personnel services	4,669,308	4,561,509	107,799	4,368,258
Operations & maintenance	2,247,306	1,728,218	519,088	1,691,354
Capital outlay	6,486	-	6,486	-
Total	6,923,100	6,289,727	633,373	6,059,612
Public assistance:				
Temporary assistance for needy families	5,000	-	5,000	1,591
Aid to the aged and disabled	1,074,000	1,016,259	57,741	1,020,578
Medicaid	3,125,000	2,504,031	620,969	4,681,897
Aid to the blind	10,800	9,988	812	8,107
County assistance	2,500	376	2,124	1,430
CP&L Project SHARE	4,929	4,845	84	7,786
Crisis intervention	579,455	520,028	59,427	309,597
Adoption assistance - IV-B	115,000	112,768	2,232	88,828
Adoption IV-B vendor	74,000	75,688	(1,688)	66,978
Adoption IV-E vendor	30,000	27,620	2,380	14,265
Adoption assistance IV-E	198,350	192,861	5,489	159,710
Foster care - other	8,000	1,804	6,196	3,699
Title IV-E Foster care	450,000	448,612	1,388	319,996
Foster care - county payments	20,000	524	19,476	974
State Foster Home Care	190,000	186,691	3,309	159,365
Special Services - foster care	27,183	22,976	4,207	22,059
Vendor transportation	175,000	173,721	1,279	195,193
Independent living - foster care	8,000	5,144	2,856	7,057
Day care	5,005,854	5,000,302	5,552	6,546,900
Food stamp employment training	8,000	1,740	6,260	6,060
All county clothing allowance	20,000	18,307	1,693	20,125
Professional services	80,020	56,622	23,398	55,732
Workfirst-emergency cash	25,823	24,864	959	30,854
Workfirst transportation grant	54,753	38,199	16,554	36,978
Workfirst county issued	10,000	-	10,000	-
Workfirst	126,000	88,853	37,147	87,504
Contracted services	206,366	177,906	28,460	234,647
Donations	9,253	5,163	4,090	5,271
Food stamp issuance	30,000	26,273	3,727	23,482
Special needs adoption	163,612	25,282	138,330	41,536
World Changer	9,724	9,724	-	7,365
Total	11,846,622	10,777,171	1,069,451	14,165,564

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
<b>Social services:</b>				
Personnel services	\$ 8,054,796	\$ 7,863,936	\$ 190,860	\$ 7,355,803
Operations & maintenance	504,181	427,385	76,796	463,096
Capital outlay	-	-	-	51,991
Total	<u>8,558,977</u>	<u>8,291,321</u>	<u>267,656</u>	<u>7,870,890</u>
<b>Restitution:</b>				
Personnel services	86,116	84,836	1,280	74,510
Operations & maintenance	38,365	35,777	2,588	47,348
Total	<u>124,481</u>	<u>120,613</u>	<u>3,868</u>	<u>121,858</u>
<b>One-on-One:</b>				
Personnel services	50,085	49,954	131	47,863
Operations & maintenance	5,625	4,688	937	8,440
Total	<u>55,710</u>	<u>54,642</u>	<u>1,068</u>	<u>56,303</u>
<b>Veterans services:</b>				
Personnel services	156,575	151,696	4,879	140,301
Operations & maintenance	24,290	20,793	3,497	21,159
Capital outlay	-	-	-	12,375
Total	<u>180,865</u>	<u>172,489</u>	<u>8,376</u>	<u>173,835</u>
<b>Department on aging:</b>				
Personnel services	172,482	152,748	19,734	110,856
Operations & maintenance	49,916	39,514	10,402	43,142
Total	<u>222,398</u>	<u>192,262</u>	<u>30,136</u>	<u>153,998</u>
<b>Nutrition:</b>				
Personnel services	92,249	90,344	1,905	87,617
Operations & maintenance	309,075	267,468	41,607	275,334
Total	<u>401,324</u>	<u>357,812</u>	<u>43,512</u>	<u>362,951</u>
<b>Community alternatives program:</b>				
Personnel services	265,615	263,902	1,713	249,572
Operations & maintenance	88,249	77,481	10,768	75,471
Total	<u>353,864</u>	<u>341,383</u>	<u>12,481</u>	<u>325,043</u>
<b>Mental health:</b>				
Operating expenditures	210,279	205,679	4,600	205,679
Total	<u>210,279</u>	<u>205,679</u>	<u>4,600</u>	<u>205,679</u>
<b>RSVP:</b>				
Personnel services	74,681	74,554	127	102,712
Operations & maintenance	31,578	26,820	4,758	33,760
Total	<u>106,259</u>	<u>101,374</u>	<u>4,885</u>	<u>136,472</u>

## HARNETT COUNTY, NORTH CAROLINA

## General Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual

Year Ended June 30, 2009

With Comparative Actual Amounts for the Year Ended June 30, 2008

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Aging volunteers:				
Operations & maintenance	\$ 4,200	\$ 1,346	\$ 2,854	\$ 910
Total	4,200	1,346	2,854	910
Family care givers support:				
Personnel services	44,300	43,388	912	10,028
Operations & maintenance	13,268	9,793	3,475	4,252
Total	57,568	53,181	4,387	14,280
Human services appropriations				
Operations & maintenance	209,662	208,825	837	209,328
Total	209,662	208,825	837	209,328
Total human services	29,255,309	27,167,825	2,087,484	29,856,723
Cultural and recreational:				
Library:				
Personnel services	694,717	621,860	72,857	636,050
Operations & maintenance	325,135	302,116	23,019	293,422
Total	1,019,852	923,976	95,876	929,472
Parks & recreation:				
Personnel services	244,211	236,847	7,364	202,538
Operations & maintenance	258,217	167,862	90,355	206,634
Capital outlay	35,000	30,490	4,510	31,999
Total	537,428	435,199	102,229	441,171
Cultural & recreation appropriations:				
Operations & maintenance	207,000	197,000	10,000	193,325
Total	207,000	197,000	10,000	193,325
Total cultural and recreational	1,764,280	1,556,175	208,105	1,563,968
Intergovernmental:				
Education:				
CCCC campus	626,109	626,109	-	719,924
Public school - current expenditures	18,250,000	18,250,000	-	16,595,000
Public school - capital outlay	1,950,000	1,950,000	-	1,750,000
Public school - fines and forfeitures	543,000	439,948	103,052	558,955
Total intergovernmental	21,369,109	21,266,057	103,052	19,623,879
Debt services:				
Principal retirement	8,002,280	7,964,918	37,362	7,197,010
Interest	4,909,824	4,908,849	975	4,620,814
Total debt services	12,912,104	12,873,767	38,337	11,817,824
Total expenditures	106,351,389	101,897,487	4,453,902	97,696,230
Revenues over (under) expenditures	(9,107,750)	(8,518,333)	589,417	(2,144,771)

**HARNETT COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Year Ended June 30, 2009**  
**With Comparative Actual Amounts for the Year Ended June 30, 2008**

	2009		Variance Positive (Negative)	2008
	Budget	Actual		Actual
Other financing sources (uses):				
Transfers in	\$ 4,393,770	\$ 4,621,920	\$ 228,150	\$ 4,773,298
Transfers out	(1,326,170)	(1,225,913)	100,257	(1,015,534)
Capital lease issuance	215,378	215,378	-	503,712
Appropriated fund balance	5,872,998	-	(5,872,998)	-
Capital reserve	(8,202)	-	8,202	-
Contingency	(40,024)	-	40,024	-
Total other financing sources (uses)	<u>9,107,750</u>	<u>3,611,385</u>	<u>(5,496,365)</u>	<u>4,261,476</u>
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	(4,906,948)	<u>\$ (4,906,948)</u>	2,116,705
Fund balance - beginning of year, July 1		24,976,919		-
Prior period adjustment - ambulance fees		(1,629,110)		-
Fund balance - beginning of year, July 1, as restated		<u>23,347,809</u>		<u>22,860,214</u>
Fund balance - end of year, June 30		<u>\$ 18,440,861</u>		<u>\$ 24,976,919</u>

**HARNETT COUNTY, NORTH CAROLINA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Law Enforcement Expansion**  
**From Inception and for the Year Ended June 30, 2009**

	Project Authorization	Actual			Total to Date
		Prior Year	Closed Projects	Current Year	
<b>Revenues:</b>					
Investment earnings	\$ 1,148,275	\$ 966,771	\$ -	\$ 84,738	\$ 1,051,509
Other revenues	444,967	281,917	-	164,204	446,121
<b>Total revenues</b>	<u>1,593,242</u>	<u>1,248,688</u>	<u>-</u>	<u>248,942</u>	<u>1,497,630</u>
<b>Expenditures:</b>					
General government					
Legal and administrative	9,000	2,862	-	1,095	3,957
Construction	21,731,462	17,376,282	-	4,355,180	21,731,462
Professional services	114,724	7,930	-	104,931	112,861
Engineering	1,564,971	1,378,878	-	88,053	1,466,931
Capital outlay	53,052	-	-	48,068	48,068
Materials and supplies	1,049,197	-	-	640,151	640,151
Contingency	866,310	-	-	-	-
Debt Service					
Issuance Costs	376,164	376,164	-	-	376,164
<b>Total expenditures</b>	<u>25,764,880</u>	<u>19,142,116</u>	<u>-</u>	<u>5,237,478</u>	<u>24,379,594</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(24,171,638)</u>	<u>(17,893,428)</u>	<u>-</u>	<u>(4,988,536)</u>	<u>(22,881,964)</u>
<b>Other financing sources (uses):</b>					
Transfers in	1,346,800	1,346,800	-	-	1,346,800
Transfers out	(1,305,295)	(524,234)	-	(781,061)	(1,305,295)
Bond proceeds	23,220,225	23,220,225	-	-	23,220,225
Bond premium	909,908	909,908	-	-	909,908
<b>Total financing sources</b>	<u>24,171,638</u>	<u>24,952,699</u>	<u>-</u>	<u>(781,061)</u>	<u>24,171,638</u>
<b>Revenues and other financing sources (uses) over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 7,059,271</u>	<u>\$ -</u>	<u>(5,769,597)</u>	<u>\$ 1,289,674</u>
<b>Fund balance (deficit):</b>					
Beginning of year, July 1				7,059,271	
End of year, June 30				<u>\$ 1,289,674</u>	

**HARNETT COUNTY, NORTH CAROLINA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Angier Elementary School**  
**From Inception and for the Year Ended June 30, 2009**

	Project Authorization	Actual			Total to Date
		Prior Year	Closed Projects	Current Year	
<b>Revenues:</b>					
Investment earnings	\$ 120,500	\$ 29,346	\$ -	\$ 68,934	\$ 98,280
Other revenues	220,000	2,337	-	309,314	311,651
<b>Total revenues</b>	<u>340,500</u>	<u>31,683</u>	<u>-</u>	<u>378,248</u>	<u>409,931</u>
<b>Expenditures:</b>					
Construction	13,083,963	1,226,871	-	10,844,335	12,071,206
Legal and administrative	12,384	1,036	-	75	1,111
Engineering	915,094	593,711	-	379,563	973,274
Materials and supplies	355,933	-	-	374,728	374,728
Contingency	564,239	-	-	-	-
Issuance costs	31,655	31,655	-	-	31,655
<b>Total expenditures</b>	<u>14,963,268</u>	<u>1,853,273</u>	<u>-</u>	<u>11,598,701</u>	<u>13,451,974</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(14,622,768)</u>	<u>(1,821,590)</u>	<u>-</u>	<u>(11,220,453)</u>	<u>(13,042,043)</u>
<b>Other financing sources (uses):</b>					
Transfers out	(377,232)	-	-	(377,232)	(377,232)
Bond proceeds	15,000,000	15,000,000	-	-	15,000,000
<b>Total financing sources</b>	<u>14,622,768</u>	<u>15,000,000</u>	<u>-</u>	<u>(377,232)</u>	<u>14,622,768</u>
<b>Revenues and other financing sources (uses) over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 13,178,410</u>	<u>\$ -</u>	<u>(11,597,685)</u>	<u>\$ 1,580,725</u>
<b>Fund balance (deficit):</b>					
Beginning of year, July 1				13,178,410	
End of year, June 30				<u>\$ 1,580,725</u>	

This Page Intentionally Left Blank

