

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2009

	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	Hamett Memorial Fund	Abandoned Manufactured Homes Fund	Group Insurance	Floodplain Mapping	Total Nonmajor Special Revenue Funds
Assets												
Cash and investments	\$ 30,736	\$ 169,005	\$ 23,351	\$ 834,779	\$ 107,422	\$ 94,039	\$ 300,497	\$ 2,030	\$ 21,052	\$ 449,043	\$ 62,320	\$ 2,094,314
Taxes receivable, net	-	67,440	-	-	-	-	-	-	-	-	-	67,440
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-	-	-
Accounts	-	273,106	45	69,489	10,528	-	-	-	-	-	-	353,508
Restricted intergovernmental	-	-	-	-	2,833	-	-	-	-	-	340	2,833
Total assets	\$ 30,736	\$ 509,551	\$ 23,436	\$ 904,268	\$ 120,783	\$ 94,039	\$ 300,497	\$ 2,030	\$ 21,052	\$ 449,043	\$ 62,860	\$ 2,518,095
Liabilities and fund balances												
Liabilities												
Accounts payable and accrued liabilities	\$ 92,361	\$ 434,222	\$ 4,465	\$ 4,466	\$ -	\$ 777	\$ -	\$ -	\$ 1,334	\$ 449,043	\$ -	\$ 966,668
Unearned revenue	-	24,798	-	-	-	-	-	-	-	-	-	24,798
Deferred revenues	-	69,059	-	-	-	-	-	-	-	-	-	69,059
Total liabilities	\$ 92,361	\$ 527,079	\$ 4,465	\$ 4,466	\$ -	\$ 777	\$ -	\$ -	\$ 1,334	\$ 449,043	\$ -	\$ 1,079,525
Fund balances:												
Reserved by State statute	-	273,106	45	69,489	13,361	-	-	-	-	-	-	356,001
Reserved for Register of Deeds	-	-	-	-	107,422	-	-	-	-	-	-	107,422
Undesignated	(61,625)	(290,634)	18,926	830,313	-	93,262	300,497	2,030	19,718	-	62,660	975,147
Total fund balances	(61,625)	(17,528)	18,971	899,802	120,783	93,262	300,497	2,030	19,718	-	62,660	1,438,570
Total liabilities and fund balances	\$ 30,736	\$ 509,551	\$ 23,436	\$ 904,268	\$ 120,783	\$ 94,039	\$ 300,497	\$ 2,030	\$ 21,052	\$ 449,043	\$ 62,860	\$ 2,518,095

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended June 30, 2009

	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	Floodplain Mapping	Total Nonmajor Special Revenue Funds
Revenues												
Ad valorem taxes	-	\$ 4,506,187	-	-	-	-	-	-	-	-	-	\$ 4,506,187
Other taxes and licenses	-	1,171,119	-	-	-	-	-	-	-	-	-	1,171,119
Restricted intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Permits and fees	-	-	50,595	794,132	-	-	-	-	-	-	33,980	33,980
Sales and services	-	-	-	-	-	58,000	-	-	-	-	-	58,000
Investment earnings	-	-	-	4,064	922	-	-	-	227	-	-	58,000
Other general revenues	-	-	-	55,498	-	-	-	-	13,946	-	-	5,213
Total revenues	-	5,679,306	50,595	798,196	56,420	58,000	-	-	14,173	-	33,980	6,690,670
Expenditures												
Current:												
General government	-	-	-	-	69,634	-	777,285	-	-	-	(28,880)	818,239
Public safety	-	5,432,758	41,775	316,597	-	45,094	-	-	-	-	-	5,836,224
Economic and physical development	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	246,717	-	-	-	-	-	-	71,917	-	-	71,917
Debt service:												
Principal	-	-	-	36,602	-	-	-	-	-	-	-	36,602
Interest and fees	-	-	-	2,160	-	-	-	-	-	-	-	2,160
Total expenditures	-	5,679,475	41,775	355,359	69,634	45,094	777,285	-	71,917	-	(28,880)	7,011,659
Excess (deficiency) of revenues over (under) expenditures	-	(169)	8,820	442,837	(13,214)	12,906	(777,285)	-	(57,744)	-	62,660	(321,189)
Other financing sources (uses)												
Transfers in	-	-	-	-	-	-	1,007,791	-	71,153	-	-	1,078,944
Transfers out	-	-	-	(311,126)	-	(165)	-	-	(288)	-	-	(311,559)
Total other financing sources (uses)	-	-	-	(311,126)	-	(165)	1,007,791	-	70,865	-	-	767,385
Net change in fund balances	-	(169)	8,820	131,711	(13,214)	12,741	230,506	-	13,141	-	62,660	446,196
Fund balance - beginning	(61,625)	(17,359)	10,151	768,091	133,997	80,521	69,991	2,030	6,577	-	-	992,374
Fund balance - ending	\$ (61,625)	\$ (17,528)	\$ 18,971	\$ 899,802	\$ 120,783	\$ 93,262	\$ 300,497	\$ 2,030	\$ 19,718	\$ -	\$ 62,660	\$ 1,438,570

This Page Intentionally Left Blank

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, 2009
With Comparative Actual Totals for the Year Ended June 30, 2008

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Ad valorem taxes	\$ -	\$ -	\$ 4,643,105	\$ 4,508,187	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	1,295,028	1,171,119	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-	-	-
Sales and services	-	-	-	-	50,000	50,595	770,331	794,132
Investment earnings	-	-	-	-	-	-	19,500	4,064
Other general revenues	-	-	-	-	-	-	-	-
Total revenues	-	-	5,938,133	5,679,306	50,000	50,595	789,831	798,196
Expenditures:								
Current:								
General government:								
Operating expenditures	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-	-
Public safety:								
Anderson Creek fire district	-	-	681,319	663,949	-	-	-	-
Averasboro fire district	-	-	790,508	848,836	-	-	-	-
Benhaven fire district	-	-	414,550	383,497	-	-	-	-
Black River fire district	-	-	601,936	569,046	-	-	-	-
Boone Trail emergency district	-	-	297,100	270,437	-	-	-	-
Buies Creek fire district	-	-	351,826	321,872	-	-	-	-
Cypress Creek fire district	-	-	38,419	33,425	-	-	-	-
Erwin fire district	-	-	167,282	151,378	-	-	-	-
Fiat Branch fire district	-	-	241,624	224,161	-	-	-	-
Flatwoods fire district	-	-	142,011	128,973	-	-	-	-
Grove fire district	-	-	357,478	327,116	-	-	-	-
Northwest Harnett fire district	-	-	401,352	377,310	-	-	-	-
Spout Springs fire district	-	-	807,323	776,003	-	-	-	-
Summerville fire district	-	-	200,505	186,532	-	-	-	-
Crains Creek fire district	-	-	31,139	27,733	-	-	-	-
Bunnlevel fire district	-	-	154,491	142,490	-	-	-	-
Salaries and fringe benefits	-	-	-	-	-	-	-	-
Operating expenditures	-	-	-	-	60,000	41,775	406,102	296,764
Capital outlay	-	-	-	-	-	-	36,000	21,993
Debt Service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Total public safety	-	-	5,678,863	5,432,758	60,000	41,775	478,705	355,359
Economic and physical development								
Abandoned Home Removal	-	-	-	-	-	-	-	-
Human services:								
Housing assistance programs	-	-	-	-	-	-	-	-
Intergovernmental:								
Education:								
Special School District	-	-	259,270	246,717	-	-	-	-
Total expenditures	-	-	5,938,133	5,679,475	60,000	41,775	478,705	355,359
Revenues over (under) expenditures	-	-	-	(169)	(10,000)	8,820	311,126	442,837
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(311,126)	(311,126)
Fund balance appropriated	-	-	-	-	10,000	-	-	-
Total other financing sources (uses)	-	-	-	-	10,000	-	(311,126)	(311,126)
Revenues and other financing sources (uses) over (under) expenditures	\$ -	\$ -	\$ -	(169)	\$ -	8,820	\$ -	131,711
Fund balances (deficit):								
Beginning of year, July 1		(61,625)		(17,359)		10,151		768,091
End of year, June 30	\$ (61,625)		\$ (17,528)		\$ 18,971		\$ 899,802	

	Automation Enhancement & Preservation Fund		Emergency Response Planning Fund		Workers' Compensation Fund		Harnett Memorial Fund		Abandoned Manufactured Homes Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-	-	-	-	-
Sales and services	-	-	-	58,000	-	-	-	-	-	-
Investment earnings	4,500	922	-	-	-	-	-	-	300	227
Other general revenues	65,000	55,498	-	-	-	-	-	-	15,080	13,946
Total revenues	69,500	56,420	-	58,000	-	-	-	-	15,380	14,173
Expenditures:										
Current:										
General government:										
Operating expenditures	103,112	69,634	-	-	1,063,285	777,285	-	-	-	-
Total general government	103,112	69,634	-	-	1,063,285	777,285	-	-	-	-
Public safety:										
Anderson Creek fire district	-	-	-	-	-	-	-	-	-	-
Averasboro fire district	-	-	-	-	-	-	-	-	-	-
Benhaven fire district	-	-	-	-	-	-	-	-	-	-
Black River fire district	-	-	-	-	-	-	-	-	-	-
Boone Trail emergency district	-	-	-	-	-	-	-	-	-	-
Buies Creek fire district	-	-	-	-	-	-	-	-	-	-
Cypress Creek fire district	-	-	-	-	-	-	-	-	-	-
Erwin fire district	-	-	-	-	-	-	-	-	-	-
Flat Branch fire district	-	-	-	-	-	-	-	-	-	-
Flatwoods fire district	-	-	-	-	-	-	-	-	-	-
Grove fire district	-	-	-	-	-	-	-	-	-	-
Northwest Harnett fire district	-	-	-	-	-	-	-	-	-	-
Spout Springs fire district	-	-	-	-	-	-	-	-	-	-
Summerville fire district	-	-	-	-	-	-	-	-	-	-
Crains Creek fire district	-	-	-	-	-	-	-	-	-	-
Bunnlevel fire district	-	-	-	-	-	-	-	-	-	-
Salaries and fringe benefits	-	-	29,545	6,923	-	-	-	-	-	-
Operating expenditures	-	-	50,809	38,171	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Total public safety	-	-	80,354	45,094	-	-	-	-	-	-
Economic and physical development										
Abandoned Home Removal	-	-	-	-	-	-	-	-	86,265	71,917
Human services:										
Housing assistance programs	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
Education:										
Special School District	-	-	-	-	-	-	-	-	-	-
Total expenditures	103,112	69,634	80,354	45,094	1,063,285	777,285	-	-	86,265	71,917
Revenues over (under) expenditures	(33,612)	(13,214)	(80,354)	12,906	(1,063,285)	(777,285)	-	-	(70,885)	(57,744)
Other financing sources (uses):										
Transfers in	-	-	-	-	1,007,791	1,007,791	-	-	71,153	71,153
Transfers out	-	-	(165)	(165)	-	-	-	-	(268)	(268)
Fund balance appropriated	33,612	-	80,519	-	55,494	-	-	-	-	-
Total other financing sources (uses)	33,612	-	80,354	(165)	1,063,285	1,007,791	-	-	70,885	70,885
Revenues and other financing sources (uses) over (under) expenditures	\$ -	(13,214)	\$ -	12,741	\$ -	230,506	\$ -	-	\$ -	13,141
Fund balances (deficit):										
Beginning of year, July 1	-	133,997	-	80,521	-	69,991	-	2,030	-	6,577
End of year, June 30	\$ 120,783	\$ 120,783	\$ 93,262	\$ 93,262	\$ 300,497	\$ 300,497	\$ 2,030	\$ 2,030	\$ 19,718	\$ 19,718

	Floodplain Mapping Fund		Combining Totals			2008
	Budget	Actual	Budget	Actual	Variance	Actual
Ad valorem taxes	\$ -	\$ -	\$ 4,643,105	\$ 4,508,187	\$ (134,918)	\$ 3,798,561
Other taxes and licenses	-	-	1,295,028	1,171,119	(123,909)	1,336,338
Restricted intergovernmental	-	33,980	-	33,980	33,980	758,277
Permits and fees	-	-	820,331	844,727	24,396	1,054,327
Sales and services	-	-	-	58,000	58,000	46,000
Investment earnings	-	-	24,300	5,213	(19,087)	29,114
Other general revenues	-	-	80,080	69,444	(10,636)	88,183
Total revenues	-	33,980	6,862,844	6,690,670	(172,174)	7,110,800
Expenditures:						
Current:						
General government:						
Operating expenditures	-	(28,680)	1,166,397	818,239	348,158	644,290
Total general government	-	(28,680)	1,166,397	818,239	348,158	644,290
Public safety:						
Anderson Creek fire district	-	-	681,319	663,949	17,370	630,508
Averasboro fire district	-	-	790,508	848,836	(58,328)	196,489
Benhaven fire district	-	-	414,550	383,497	31,053	396,236
Black River fire district	-	-	601,936	569,046	32,890	583,570
Boone Trail emergency district	-	-	297,100	270,437	26,663	277,347
Buies Creek fire district	-	-	351,826	321,872	29,954	338,980
Cypress Creek fire district	-	-	38,419	33,425	4,994	37,552
Erwin fire district	-	-	167,282	151,378	15,904	163,786
Flat Branch fire district	-	-	241,624	224,161	17,463	236,269
Flatwoods fire district	-	-	142,011	128,973	13,038	137,393
Grove fire district	-	-	357,478	327,116	30,362	344,734
Northwest Harnett fire district	-	-	401,352	377,310	24,042	384,697
Spout Springs fire district	-	-	807,323	776,003	31,320	765,291
Summerville fire district	-	-	200,505	186,532	13,973	193,398
Crains Creek fire district	-	-	31,139	27,733	3,406	29,597
Bunnevel fire district	-	-	154,491	142,490	12,001	146,823
Salaries and fringe benefits	-	-	29,545	6,923	22,622	196,008
Operating expenditures	-	-	516,911	376,710	140,201	659,434
Capital outlay	-	-	36,000	21,993	14,007	111,424
Debt Service:						
Principal	-	-	36,603	36,602	1	34,561
Total public safety	-	-	6,297,922	5,874,986	422,936	5,864,097
Economic and physical development						
Abandoned Home Removal	-	-	86,265	71,917	14,348	53,307
Human services:						
Housing assistance programs	-	-	-	-	-	1,036,877
Intergovernmental:						
Education:						
Special School District	-	-	259,270	246,717	12,553	260,063
Total expenditures	-	(28,680)	7,809,854	7,011,859	797,995	7,858,634
Revenues over (under) expenditures	-	62,660	(947,010)	(321,189)	625,821	(747,834)
Other financing sources (uses):						
Transfers in	-	-	1,078,944	1,078,944	-	515,580
Transfers out	-	-	(311,559)	(311,559)	-	(5,520)
Fund balance appropriated	-	-	179,625	-	(179,625)	-
Total other financing sources (uses)	-	-	947,010	767,385	(179,625)	510,060
Revenues and other financing sources (uses) over (under) expenditures	\$ -	62,660	\$ -	446,196	\$ 446,196	(237,774)
Fund balances (deficit):						
Beginning of year, July 1	-	-	-	992,374	-	1,230,148
End of year, June 30	\$ 62,660	\$ 62,660	\$ 1,438,570	\$ 1,438,570	\$ 992,374	\$ 992,374

HARNETT COUNTY, NORTH CAROLINA

Balance Sheet Nonmajor Debt Service Fund June 30, 2009

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

HARNETT COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures and Changes in
Fund Balance

Nonmajor Debt Service Fund

Year Ended June 30, 2009

	Debt Service COPS 2002 Reserve Fund
	<u> </u>
Revenues	
Investment earnings	\$ 14,545
Total revenues	<u> 14,545</u>
Excess (deficiency) of revenues over (under) expenditures	<u> 14,545</u>
Other financing sources (uses)	
Transfers out	<u> (1,871,441)</u>
Total other financing sources (uses)	<u> (1,871,441)</u>
Net change in fund balances	(1,856,896)
Fund balance - beginning	<u> 1,856,896</u>
Fund balance - ending	<u><u> -</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, 2009
With Comparative Actual Totals for the Year Ended June 30, 2008

	Debt Service COPS 2002 Reserve Fund		2008
	Budget	Actual	Actual
Revenues:			
Investment earnings	\$ 22,400	\$ 14,545	\$ 119,582
Total revenues	<u>22,400</u>	<u>14,545</u>	<u>119,582</u>
Revenues over (under) expenditures	<u>22,400</u>	<u>14,545</u>	<u>119,582</u>
Other financing sources:			
Transfers out	(1,882,400)	(1,871,441)	(2,438,032)
Fund balance appropriated	1,860,000	-	-
Total other financing sources (uses)	<u>(22,400)</u>	<u>(1,871,441)</u>	<u>(2,438,032)</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	(1,856,896)	(2,318,450)
Fund balances (deficit):			
Beginning of year, July 1		<u>1,856,896</u>	<u>4,175,346</u>
End of year, June 30		<u>\$ -</u>	<u>\$ 1,856,896</u>

This Page Intentionally Left Blank

