

## 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' office. 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 workers' compensation claims.

**Harnett Memorial Fund** - accounts for funds received from citizens for the construction of memorials in the County.

**Abandoned Manufactured Homes Fund** - accounts for funds received from citizens for the removal of abandoned mobile homes to the County landfill.

**Floodplain Mapping Fund** - accounts for the expenditures and revenues for the self-insurance related to the County's floodplain mapping.

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## **NONMAJOR FUNDS - GOVERNMENTAL**

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**Workforce Investment Act Youth Program** - accounts for the grant funds to provide job placement and educational opportunities to eligible participants in Harnett and Sampson Counties.

**AMPI Unrecoverable Cost Fund** - accounts for the expenditures and Revenues for the public assistance program that aide's property owners in the removal of abandoned manufactured housing. Eligible sites may be located within both municipal and county jurisdictional boundaries.

**American Recovery and Reinvestment Act (ARRA)** - accounts for the ARRA grants received by Harnett County Health Department and the Harnett County Department of Services for the Aging.

## HARNETT COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2010

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Project Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash and investments	\$ 1,494,123	\$ 551,489	\$ 2,045,612
Taxes receivable, net	75,525	-	75,525
Accounts receivable, net	357,017	361,538	718,555
Restricted intergovernmental	582	-	582
Cash and cash equivalents, restricted	<u>-</u>	<u>9,784,255</u>	<u>9,784,255</u>
Total assets	<u>\$ 1,927,247</u>	<u>\$ 10,697,282</u>	<u>\$ 12,624,529</u>
<b>Liabilities and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 540,393	\$ 122,816	\$ 663,209
Due to other funds	68,815	208,374	277,189
Unearned revenue	24,798	-	24,798
Deferred revenue	<u>50,727</u>	<u>-</u>	<u>50,727</u>
Total liabilities	<u>684,733</u>	<u>331,190</u>	<u>1,015,923</u>
<b>Fund Balances:</b>			
Reserved by State statute	382,397	-	382,397
Reserved for Register of Deeds	141,818	-	141,818
Unreserved	<u>718,299</u>	<u>10,366,092</u>	<u>11,084,391</u>
Total fund balances	<u>1,242,514</u>	<u>10,366,092</u>	<u>11,608,606</u>
Total liabilities and fund balances	<u>\$ 1,927,247</u>	<u>\$ 10,697,282</u>	<u>\$ 12,624,529</u>

## HARNETT COUNTY, NORTH CAROLINA

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Nonmajor</u>		<u>Total</u>
	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	
<b>Revenues:</b>			
Ad valorem taxes	\$ 5,441,894	\$ -	\$ 5,441,894
Other taxes and licenses	869,122	-	869,122
Restricted intergovernmental	278,902	1,233,587	1,512,489
Permits and fees	873,394	-	873,394
Sales and services	53,000	-	53,000
Contributions	-	-	-
Investment earnings	1,333	59,604	60,937
Miscellaneous	71,152	204,567	275,719
Total revenues	<u>7,588,797</u>	<u>1,497,758</u>	<u>9,086,555</u>
<b>Expenditures:</b>			
Current:			
General government	377,199	21,437,283	21,814,482
Public safety	6,640,261	969,661	7,609,922
Economic and physical development	30,095	348,321	378,416
Education	265,327	102,584	367,911
Total expenditures	<u>7,312,882</u>	<u>22,857,849</u>	<u>30,170,731</u>
Revenues over (under) expenditures	<u>275,915</u>	<u>(21,360,091)</u>	<u>(21,084,176)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	72,827	1,268,463	1,341,290
Transfers out	<u>(244,160)</u>	<u>(1,430,969)</u>	<u>(1,675,129)</u>
Total other financing sources (uses)	<u>(171,333)</u>	<u>(162,506)</u>	<u>(333,839)</u>
Net change in fund balances	<u>104,582</u>	<u>(21,522,597)</u>	<u>(21,418,015)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1	1,438,429	31,888,689	33,327,118
Prior period adjustment	<u>(300,497)</u>	-	<u>(300,497)</u>
Beginning of year - restated	<u>1,137,932</u>	<u>31,888,689</u>	<u>33,026,621</u>
End of year - June 30	<u>\$ 1,242,514</u>	<u>\$ 10,366,092</u>	<u>\$ 11,608,606</u>

**HARNETT COUNTY, NORTH CAROLINA**

**NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2010**

	<u>Section 8 Housing Fund</u>	<u>Special Districts Fund</u>	<u>Law Enforcement Fund</u>	<u>Emergency Telephone System Fund</u>	<u>Automation Enhancement &amp; Preservation Fund</u>	<u>Emergency Response Planning Fund</u>
<b>Assets:</b>						
Cash and investments	\$ 30,735	\$ 226,536	\$ 25,736	\$ 917,522	\$ 141,818	\$ 66,577
Taxes receivable, net	-	75,525	-	-	-	-
Accounts receivable, net	-	206,266	-	70,589	6,171	-
Restricted intergovernmental	-	-	-	-	582	-
<b>Total assets</b>	<u>\$ 30,735</u>	<u>\$ 508,327</u>	<u>\$ 25,736</u>	<u>\$ 988,111</u>	<u>\$ 148,571</u>	<u>\$ 66,577</u>
<b>Liabilities and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 92,360	\$ 424,908	\$ 3,475	\$ 804	\$ -	\$ 739
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	24,798	-	-	-	-
Deferred revenue	-	50,727	-	-	-	-
<b>Total liabilities</b>	<u>92,360</u>	<u>500,433</u>	<u>3,475</u>	<u>804</u>	<u>-</u>	<u>739</u>
<b>Fund Balances:</b>						
Reserved by State statute	-	231,064	-	70,589	6,753	-
Reserved for Register of Deeds	-	-	-	-	141,818	-
Unreserved	(61,625)	(223,170)	22,261	916,718	-	65,838
<b>Total fund balances</b>	<u>(61,625)</u>	<u>7,894</u>	<u>22,261</u>	<u>987,307</u>	<u>148,571</u>	<u>65,838</u>
<b>Total liabilities and fund balances</b>	<u>\$ 30,735</u>	<u>\$ 508,327</u>	<u>\$ 25,736</u>	<u>\$ 988,111</u>	<u>\$ 148,571</u>	<u>\$ 66,577</u>

<u>Harnett Memorial Fund</u>	<u>Abandoned Manufactured Homes Fund</u>	<u>Floodplain Mapping Fund</u>	<u>WIA Youth Program Fund</u>	<u>AMPI Unrecoverable Cost Fund</u>	<u>ARRA Fund</u>	<u>Total</u>
\$ 2,030	\$ 80,266	\$ -	\$ 1,149	\$ 1,754	\$ -	\$ 1,494,123
-	-	-	-	-	-	75,525
-	553	-	67,528	5,596	314	357,017
-	-	-	-	-	-	582
<u>\$ 2,030</u>	<u>\$ 80,819</u>	<u>\$ -</u>	<u>\$ 68,677</u>	<u>\$ 7,350</u>	<u>\$ 314</u>	<u>\$ 1,927,247</u>
\$ -	\$ 160	\$ -	\$ 17,522	\$ 425	\$ -	\$ 540,393
-	-	280	57,348	10,736	451	68,815
-	-	-	-	-	-	24,798
-	-	-	-	-	-	50,727
-	160	280	74,870	11,161	451	684,733
-	553	-	67,528	5,596	314	382,397
-	-	-	-	-	-	141,818
2,030	80,106	(280)	(73,721)	(9,407)	(451)	718,299
2,030	80,659	(280)	(6,193)	(3,811)	(137)	1,242,514
<u>\$ 2,030</u>	<u>\$ 80,819</u>	<u>\$ -</u>	<u>\$ 68,677</u>	<u>\$ 7,350</u>	<u>\$ 314</u>	<u>\$ 1,927,247</u>

HARNETT COUNTY, NORTH CAROLINA

NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2010

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund
<b>Revenues:</b>						
Ad valorem taxes	\$ -	\$ 5,441,894	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	869,122	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	39,530	833,864	-	-
Sales and services	-	-	-	-	-	53,000
Investment earnings	-	-	-	1,131	164	-
Other general revenues	-	-	-	-	61,603	-
Total revenues	-	6,311,016	39,530	834,995	61,767	53,000
<b>Expenditures:</b>						
General government	-	-	-	-	33,838	-
Public safety	-	6,020,267	36,240	554,490	-	29,264
Economic and physical development	-	-	-	-	-	-
Education	-	265,327	-	-	-	-
Total expenditures	-	6,285,594	36,240	554,490	33,838	29,264
Revenues over (under) expenditures	-	25,422	3,290	280,505	27,929	23,736
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(193,000)	-	(51,160)
Total other financing sources (uses)	-	-	-	(193,000)	-	(51,160)
Net change in fund balances	-	25,422	3,290	87,505	27,929	(27,424)
<b>Fund Balances:</b>						
Beginning of year - July 1	(61,625)	(17,528)	18,971	899,802	120,642	93,262
Prior period adjustment	-	-	-	-	-	-
Beginning of year - restated	(61,625)	(17,528)	18,971	899,802	120,642	93,262
End of year - June 30	\$ (61,625)	\$ 7,894	\$ 22,261	\$ 987,307	\$ 148,571	\$ 65,838



Workers' Compensation Fund	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Floodplain Mapping Fund	WIA Youth Program Fund	AMPI Unrecoverable Cost Fund	ARRA Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,441,894
-	-	-	-	-	-	-	869,122
-	-	8,622	(5,580)	225,852	15,324	34,684	278,902
-	-	-	-	-	-	-	873,394
-	-	-	-	-	-	-	53,000
-	-	38	-	-	-	-	1,333
-	-	9,549	-	-	-	-	71,152
-	-	18,209	(5,580)	225,852	15,324	34,684	7,588,797
-	-	-	57,360	232,045	19,135	34,821	377,199
-	-	-	-	-	-	-	6,640,261
-	-	30,095	-	-	-	-	30,095
-	-	-	-	-	-	-	265,327
-	-	30,095	57,360	232,045	19,135	34,821	7,312,882
-	-	(11,886)	(62,940)	(6,193)	(3,811)	(137)	275,915
-	-	72,827	-	-	-	-	72,827
-	-	-	-	-	-	-	(244,160)
-	-	72,827	-	-	-	-	(171,333)
-	-	60,941	(62,940)	(6,193)	(3,811)	(137)	104,582
300,497	2,030	19,718	62,660	-	-	-	1,438,429
(300,497)	-	-	-	-	-	-	(300,497)
-	2,030	19,718	62,660	-	-	-	1,137,932
\$ -	\$ 2,030	\$ 80,659	\$ (280)	\$ (6,193)	\$ (3,811)	\$ (137)	\$ 1,242,514

## HARNETT COUNTY, NORTH CAROLINA

SECTION 8 HOUSING FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Net change in fund balance	\$ -	-	\$ -	-
<b>Fund Balance:</b>				
Beginning of year - July 1		(61,625)		(61,625)
End of year - June 30		<u>\$ (61,625)</u>		<u>\$ (61,625)</u>

## HARNETT COUNTY, NORTH CAROLINA

SPECIAL DISTRICTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 5,454,455	\$ 5,441,894	\$ (12,561)	\$ 4,508,187
Other taxes and licenses	1,148,519	869,122	(279,397)	1,171,119
Total revenues	<u>6,602,974</u>	<u>6,311,016</u>	<u>(291,958)</u>	<u>5,679,306</u>
<b>Expenditures:</b>				
Public safety	6,315,025	6,020,267	294,758	5,432,758
Education	<u>287,949</u>	<u>265,327</u>	<u>22,622</u>	<u>246,717</u>
Total expenditures	<u>6,602,974</u>	<u>6,285,594</u>	<u>317,380</u>	<u>5,679,475</u>
Net change in fund balance	<u>\$ -</u>	25,422	<u>\$ 25,422</u>	(169)
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>(17,528)</u>		<u>(17,359)</u>
End of year - June 30		<u>\$ 7,894</u>		<u>\$ (17,528)</u>

## HARNETT COUNTY, NORTH CAROLINA

LAW ENFORCEMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Permits and fees	\$ 50,000	\$ 39,530	\$ (10,470)	\$ 50,595
Total revenues	<u>50,000</u>	<u>39,530</u>	<u>(10,470)</u>	<u>50,595</u>
<b>Expenditures:</b>				
Public safety:				
Other expenditures	50,000	36,240	13,760	41,775
Total expenditures	<u>50,000</u>	<u>36,240</u>	<u>13,760</u>	<u>41,775</u>
Net change in fund balance	<u>\$ -</u>	3,290	<u>\$ 3,290</u>	8,820
<b>Fund Balance:</b>				
Beginning of year - July 1		18,971		10,151
End of year - June 30		<u>\$ 22,261</u>		<u>\$ 18,971</u>

## HARNETT COUNTY, NORTH CAROLINA

EMERGENCY TELEPHONE SYSTEM FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Permits and fees	\$ 851,768	\$ 833,864	\$ (17,904)	\$ 794,132
Investment earnings	15,000	1,131	(13,869)	4,064
Total revenues	<u>866,768</u>	<u>834,995</u>	<u>(31,773)</u>	<u>798,196</u>
<b>Expenditures:</b>				
Public safety:				
Operating expenditures	736,127	237,504	498,623	296,764
Capital outlay	377,754	316,986	60,768	21,993
Debt service:				
Principal	-	-	-	36,602
Total expenditures	<u>1,113,881</u>	<u>554,490</u>	<u>559,391</u>	<u>355,359</u>
Revenues over (under) expenditures	<u>(247,113)</u>	<u>280,505</u>	<u>527,618</u>	<u>442,837</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(334,776)	(193,000)	141,776	(311,126)
Appropriated fund balance	581,889	-	(581,889)	-
Total other financing sources (uses)	<u>247,113</u>	<u>(193,000)</u>	<u>(440,113)</u>	<u>(311,126)</u>
Net change in fund balance	<u>\$ -</u>	<u>87,505</u>	<u>\$ 87,505</u>	<u>131,711</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>899,802</u>		<u>768,091</u>
End of year - June 30		<u>\$ 987,307</u>		<u>\$ 899,802</u>

## HARNETT COUNTY, NORTH CAROLINA

**AUTOMATION ENHANCEMENT & PRESERVATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 164	\$ 164	\$ 922
Permits and fees	55,000	61,603	6,603	55,498
Total revenues	55,000	61,767	6,767	56,420
<b>Expenditures:</b>				
General government:				
Operating expenditures	76,555	33,838	42,717	69,775
Total expenditures	76,555	33,838	42,717	69,775
Revenues over (under) expenditures	(21,555)	27,929	49,484	(13,355)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	21,555	-	(21,555)	-
Total other financing sources (uses)	21,555	-	(21,555)	-
Net change in fund balance	\$ -	27,929	\$ 27,929	(13,355)
<b>Fund Balance:</b>				
Beginning of year - July 1		120,642		133,997
End of year - June 30		\$ 148,571		\$ 120,642

## HARNETT COUNTY, NORTH CAROLINA

EMERGENCY RESPONSE PLANNING FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010		Variance Over/Under	2009
	Budget	Actual		Actual
<b>Revenues:</b>				
Other general revenue	\$ -	\$ 53,000	\$ 53,000	\$ 58,000
<b>Expenditures:</b>				
Public safety:				
Salaries and fringe benefits	9,011	4,083	4,928	7,088
Other operating expenditures	33,090	25,181	7,909	38,171
Total expenditures	42,101	29,264	12,837	45,259
Revenues over (under) expenditures	(42,101)	23,736	65,837	12,741
<b>Other Financing Sources (Uses):</b>				
Transfers out	(51,160)	(51,160)	-	-
Appropriated fund balance	93,261	-	(93,261)	-
Total other financing sources (uses)	42,101	(51,160)	(93,261)	-
Net change in fund balance	\$ -	(27,424)	\$ (27,424)	12,741
<b>Fund Balance:</b>				
Beginning of year - July 1		93,262		80,521
End of year - June 30		\$ 65,838		\$ 93,262

## HARNETT COUNTY, NORTH CAROLINA

## HARNETT MEMORIAL FUND

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

## IN FUND BALANCE - BUDGET AND ACTUAL

## FOR THE YEAR ENDED JUNE 30, 2010

## WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Net change in fund balance	\$ -	-	\$ -	-
<b>Fund Balance:</b>				
Beginning of year - July 1		2,030		2,030
End of year - June 30		\$ 2,030		\$ 2,030



## HARNETT COUNTY, NORTH CAROLINA

ABANDONED MANUFACTURED HOMES FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Restricted intergovernmental	\$ 4,427	\$ 8,622	\$ 4,195	\$ -
Investment earnings	200	38	(162)	227
Other general revenue	14,000	9,549	(4,451)	13,946
Total revenues	<u>18,627</u>	<u>18,209</u>	<u>(418)</u>	<u>14,173</u>
<b>Expenditures:</b>				
Economic and physical development:				
Abandoned home removal	<u>91,454</u>	<u>30,095</u>	<u>61,359</u>	<u>72,185</u>
Total expenditures	<u>91,454</u>	<u>30,095</u>	<u>61,359</u>	<u>72,185</u>
Revenues over (under) expenditures	<u>(72,827)</u>	<u>(11,886)</u>	<u>60,941</u>	<u>(58,012)</u>
<b>Other Financing Sources (Uses):</b>				
Transfer in	<u>72,827</u>	<u>72,827</u>	<u>-</u>	<u>71,153</u>
Total other financing sources (uses)	<u>72,827</u>	<u>72,827</u>	<u>-</u>	<u>71,153</u>
Net change in fund balance	<u>\$ -</u>	<u>60,941</u>	<u>\$ 60,941</u>	<u>13,141</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>19,718</u>		<u>6,577</u>
End of year - June 30		<u>\$ 80,659</u>		<u>\$ 19,718</u>

## HARNETT COUNTY, NORTH CAROLINA

FLOODPLAIN MAPPING FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Restricted intergovernmental	\$ 42,000	\$ (5,580)	\$ (47,580)	\$ 33,980
Total revenues	<u>42,000</u>	<u>(5,580)</u>	<u>(47,580)</u>	<u>33,980</u>
<b>Expenditures:</b>				
General government:				
Operating expenditures	<u>42,000</u>	<u>57,360</u>	<u>(15,360)</u>	<u>(28,680)</u>
Total expenditures	<u>42,000</u>	<u>57,360</u>	<u>(15,360)</u>	<u>(28,680)</u>
Net change in fund balance	<u>\$ -</u>	<u>(62,940)</u>	<u>\$ (62,940)</u>	62,660
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>62,660</u>		<u>-</u>
End of year - June 30		<u>\$ (280)</u>		<u>\$ 62,660</u>

## HARNETT COUNTY, NORTH CAROLINA

WIA YOUTH PROGRAM FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 313,327	\$ 225,852	\$ (87,475)	\$ -
Total revenues	<u>313,327</u>	<u>225,852</u>	<u>(87,475)</u>	<u>-</u>
<b>Expenditures:</b>				
General government:				
Operating expenditures	<u>313,327</u>	<u>232,045</u>	<u>81,282</u>	<u>-</u>
Total expenditures	<u>313,327</u>	<u>232,045</u>	<u>81,282</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(6,193)</u>	<u>(6,193)</u>	<u>-</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>-</u>		<u>-</u>
End of year - June 30		<u>\$ (6,193)</u>		<u>\$ -</u>

## HARNETT COUNTY, NORTH CAROLINA

AMPI UNRECOVERABLE COST FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2010

	Project Authorization	Actual			Variance Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues:</b>					
Restricted intergovernmental	\$ 40,000	\$ -	\$ 15,324	\$ 15,324	\$ (24,676)
Total revenues	<u>40,000</u>	<u>-</u>	<u>15,324</u>	<u>15,324</u>	<u>(24,676)</u>
<b>Expenditures:</b>					
General government:					
Operating expenditures	40,000	-	19,135	19,135	20,865
Total expenditures	<u>40,000</u>	<u>-</u>	<u>19,135</u>	<u>19,135</u>	<u>20,865</u>
Net change in fund balance	\$ -	\$ -	(3,811)	\$ (3,811)	\$ (3,811)
<b>Fund Balance:</b>					
Beginning of year - July 1			<u>-</u>		
End of year - June 30			<u>\$ (3,811)</u>		

## HARNETT COUNTY, NORTH CAROLINA

## ARRA FUND

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

## IN FUND BALANCE - BUDGET AND ACTUAL

## FOR THE YEAR ENDED JUNE 30, 2010

## WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010			2009
	Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Restricted intergovernmental	\$ 34,821	\$ 34,684	\$ (137)	\$ -
Total revenues	<u>34,821</u>	<u>34,684</u>	<u>(137)</u>	<u>-</u>
<b>Expenditures:</b>				
General government:				
Operating expenditures	<u>34,821</u>	<u>34,821</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>34,821</u>	<u>34,821</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(137)</u>	<u>\$ (137)</u>	<u>-</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>-</u>		<u>-</u>
End of year - June 30		<u>\$ (137)</u>		<u>\$ -</u>

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