

NONMAJOR FUNDS - GOVERNMENTAL

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.

Economic Development Green Jobs – accounts for grant funds to provide individuals, in Harnett and Sampson County, with the ability to gain work experience in environmental fields.

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.

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.

NONMAJOR FUNDS - GOVERNMENTAL

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.

Employment Transportation – accounts for grant funding from the NC Department of Transportation which provides assistance to Workforce Investment participants.

Electronics Management – accounts for activity related to the processing of electronic recycling.

HARNETT COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012

	Nonmajor		Total
	Special Revenue Funds	Capital Project Fund	
Assets:			
Cash and investments	\$ 1,181,661	\$ 182,570	\$ 1,364,231
Taxes receivable, net	157,103	-	157,103
Accounts receivable, net	339,205	33,310	372,515
Due from other funds	50,600	429,645	480,245
Prepaid items	2,612	-	2,612
Cash and cash equivalents, restricted	-	464,856	464,856
	<u>1,731,181</u>	<u>1,110,381</u>	<u>2,841,562</u>
Total assets	<u>\$ 1,731,181</u>	<u>\$ 1,110,381</u>	<u>\$ 2,841,562</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	\$ 590,625	\$ 108,283	\$ 698,908
Due to other funds	50,600	27,103	77,703
Unearned revenues	24,798	-	24,798
Deferred revenues	132,302	-	132,302
Total liabilities	<u>798,325</u>	<u>135,386</u>	<u>933,711</u>
Fund Balances:			
Non-spendable			
Prepaid items	2,612	-	2,612
Restricted for stabilization for State statute	386,355	462,955	849,310
Restricted for Register of Deeds	117,279	-	117,279
Restricted for general government	12,554	-	12,554
Restricted for education	-	529,697	529,697
Restricted for public safety	700,240	1,223	701,463
Restricted for memorials	2,030	-	2,030
Committed	-	103,168	103,168
Assigned	60,662	-	60,662
Unassigned	<u>(348,876)</u>	<u>(122,048)</u>	<u>(470,924)</u>
Total fund balances	<u>932,856</u>	<u>974,995</u>	<u>1,907,851</u>
Total liabilities and fund balances	<u>\$ 1,731,181</u>	<u>\$ 1,110,381</u>	<u>\$ 2,841,562</u>

HARNETT COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Nonmajor		Total
	Special Revenue Funds	Capital Project Funds	
Revenues:			
Ad valorem taxes	\$ 5,914,010	\$ -	\$ 5,914,010
Other taxes and licenses	974,595	-	974,595
Restricted intergovernmental	433,184	290,080	723,264
Permits and fees	906,083	-	906,083
Sales and services	83,000	-	83,000
Investment earnings	820	199	1,019
Miscellaneous	2,140	91	2,231
Total revenues	<u>8,313,832</u>	<u>290,370</u>	<u>8,604,202</u>
Expenditures:			
Current:			
General government	490,659	189,365	680,024
Public safety	8,048,304	-	8,048,304
Economic and physical development	55,875	370,180	426,055
Human services	1,799	19,487	21,286
Education	271,292	43,452	314,744
Total expenditures	<u>8,867,929</u>	<u>622,484</u>	<u>9,490,413</u>
Revenues over (under) expenditures	<u>(554,097)</u>	<u>(332,114)</u>	<u>(886,211)</u>
Other Financing Sources (Uses):			
Transfers in	5,309	36,667	41,976
Transfers out	(37,720)	(3,278,198)	(3,315,918)
Total other financing sources (uses)	<u>(32,411)</u>	<u>(3,241,531)</u>	<u>(3,273,942)</u>
Net change in fund balances	(586,508)	(3,573,645)	(4,160,153)
Fund Balances:			
Beginning of year - July 1	<u>1,519,364</u>	<u>4,548,640</u>	<u>6,068,004</u>
End of year - June 30	<u>\$ 932,856</u>	<u>\$ 974,995</u>	<u>\$ 1,907,851</u>

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HARNETT COUNTY, NORTH CAROLINA

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012**

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund
Assets:						
Cash and investments	\$ 30,735	\$ 180,720	\$ 4,650	\$ 718,519	\$ 175,241	\$ 35,728
Taxes receivable, net	-	157,103	-	-	-	-
Accounts receivable, net	-	243,888	-	64,336	-	-
Prepaid items	-	-	-	-	-	31
Due from other funds	-	-	-	-	-	50,600
Total assets	\$ 30,735	\$ 581,711	\$ 4,650	\$ 782,855	\$ 175,241	\$ 86,359
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable	\$ 92,360	413,396	\$ 4,650	\$ 18,279	\$ 57,962	\$ -
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	24,798	-	-	-	-
Deferred revenue	-	132,302	-	-	-	-
Total liabilities	92,360	570,496	4,650	18,279	57,962	-
Fund Balances:						
Non-spendable						
Prepaid items	-	-	-	-	-	31
Restricted for stabilization for State statute	-	243,888	-	64,336	-	47,150
Restricted for Register of Deeds	-	-	-	-	117,279	-
Restricted for general government	-	-	-	-	-	-
Restricted for public safety	-	-	-	700,240	-	-
Restricted for memorials	-	-	-	-	-	-
Assigned	-	-	-	-	-	39,178
Unassigned	(61,625)	(232,673)	-	-	-	-
Total fund balances	(61,625)	11,215	-	764,576	117,279	86,359
Total liabilities and fund balances	\$ 30,735	\$ 581,711	\$ 4,650	\$ 782,855	\$ 175,241	\$ 86,359

Schedule D-1

Harnett Memorial Fund	Abandoned Manufactured Homes Fund	WIA Youth Program Fund	AMPI Unrecoverable Cost Fund	Employment Transportation	Electronics Management	Total
\$ 2,030	\$ 21,484	\$ -	\$ -	\$ 3,592	\$ 8,962	\$ 1,181,661
-	-	-	-	-	-	157,103
-	-	30,981	-	-	-	339,205
-	512	2,069	-	-	-	2,612
-	-	-	-	-	-	50,600
<u>\$ 2,030</u>	<u>\$ 21,996</u>	<u>\$ 33,050</u>	<u>\$ -</u>	<u>\$ 3,592</u>	<u>\$ 8,962</u>	<u>\$ 1,731,181</u>
\$ -	\$ -	\$ 3,978	\$ -	\$ -	\$ -	\$ 590,625
-	-	47,150	3,450	-	-	50,600
-	-	-	-	-	-	24,798
-	-	-	-	-	-	132,302
-	-	51,128	3,450	-	-	798,325
-	512	2,069	-	-	-	2,612
-	-	30,981	-	-	-	386,355
-	-	-	-	-	-	117,279
-	-	-	-	3,592	8,962	12,554
-	-	-	-	-	-	700,240
2,030	-	-	-	-	-	2,030
-	21,484	-	-	-	-	60,662
-	-	(51,128)	(3,450)	-	-	(348,876)
<u>2,030</u>	<u>21,996</u>	<u>(18,078)</u>	<u>(3,450)</u>	<u>3,592</u>	<u>8,962</u>	<u>932,856</u>
<u>\$ 2,030</u>	<u>\$ 21,996</u>	<u>\$ 33,050</u>	<u>\$ -</u>	<u>\$ 3,592</u>	<u>\$ 8,962</u>	<u>\$ 1,731,181</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, 2012**

	Section 8 Housing Fund	Economic Development Green Jobs	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund
Revenues:							
Ad valorem taxes	\$ -	\$ -	\$ 5,914,010	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	974,595	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-	-
Permits and fees	-	11,255	-	54,780	772,029	68,019	-
Sales and services	-	-	-	-	-	-	83,000
Investment earnings	-	-	-	-	725	76	-
Other general revenues	-	-	-	-	-	-	-
Total revenues	-	11,255	6,888,605	54,780	772,754	68,095	83,000
Expenditures:							
General government	-	-	-	-	-	88,348	-
Public safety	-	-	6,617,313	81,845	1,304,459	-	44,687
Health and human services	-	-	-	-	-	-	-
Economic and physical development	-	11,343	-	-	-	-	-
Education	-	-	271,292	-	-	-	-
Total expenditures	-	11,343	6,888,605	81,845	1,304,459	88,348	44,687
Revenues over (under) expenditures	-	(88)	-	(27,065)	(531,705)	(20,253)	38,313
Other Financing Sources (Uses):							
Transfers in	-	-	-	5,174	-	-	-
Transfers out	-	-	-	-	-	-	(25,000)
Total other financing sources (uses)	-	-	-	5,174	-	-	(25,000)
Net change in fund balances	-	(88)	-	(21,891)	(531,705)	(20,253)	13,313
Fund Balances:							
Beginning of year - July 1	(61,625)	88	11,215	21,891	1,296,281	137,532	73,046
End of year - June 30	\$ (61,625)	\$ -	\$ 11,215	\$ -	\$ 764,576	\$ 117,279	\$ 86,359

Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Floodplain Mapping Fund	WIA Youth Program Fund	AMPI Unrecoverable Cost Fund	ARRA Fund	ARRA 441	Employment Transportation	Electronics Management	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,914,010
-	-	-	-	-	-	-	-	-	974,595
-	-	12,900	390,394	-	-	1,799	19,129	8,962	433,184
-	-	-	-	-	-	-	-	-	906,083
-	-	-	-	-	-	-	-	-	83,000
-	19	-	-	-	-	-	-	-	820
-	2,140	-	-	-	-	-	-	-	2,140
-	2,159	12,900	390,394	-	-	1,799	19,129	8,962	8,313,832
-	-	-	398,861	3,450	-	-	-	-	490,659
-	-	-	-	-	-	-	-	-	8,048,304
-	-	-	-	-	-	1,799	-	-	1,799
-	28,995	-	-	-	-	-	15,537	-	55,875
-	-	-	-	-	-	-	-	-	271,292
-	28,995	-	398,861	3,450	-	1,799	15,537	-	8,867,929
-	(26,836)	12,900	(8,467)	(3,450)	-	-	3,592	8,962	(554,097)
-	-	-	-	-	135	-	-	-	5,309
-	-	(12,720)	-	-	-	-	-	-	(37,720)
-	-	(12,720)	-	-	135	-	-	-	(32,411)
-	(26,836)	180	(8,467)	(3,450)	135	-	3,592	8,962	(586,508)
2,030	48,832	(180)	(9,611)	-	(135)	-	-	-	1,519,364
\$ 2,030	\$ 21,996	\$ -	\$ (18,078)	\$ (3,450)	\$ -	\$ -	\$ 3,592	\$ 8,962	\$ 932,856

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, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ -	-	\$ -	-
Fund Balance:				
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

ECONOMIC DEVELOPMENT GREEN JOBS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Workforce development fees	\$ 11,592	\$ 11,255	\$ (337)	\$ 5,606
Total revenues	<u>11,592</u>	<u>11,255</u>	<u>(337)</u>	<u>5,606</u>
Expenditures:				
Economic and physical development:				
Operating expenditures	<u>11,592</u>	<u>11,343</u>	<u>249</u>	<u>5,518</u>
Total expenditures	<u>11,592</u>	<u>11,343</u>	<u>249</u>	<u>5,518</u>
Net change in fund balance	<u>\$ -</u>	<u>(88)</u>	<u>\$ (88)</u>	<u>88</u>
Fund Balance:				
Beginning of year - July 1		<u>88</u>		<u>-</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 88</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, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		Variance Over/Under	2011
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes	\$ 6,378,525	\$ 5,914,010	\$ (464,515)	\$ 5,557,398
Other taxes and licenses	771,548	974,595	203,047	886,171
Total revenues	<u>7,150,073</u>	<u>6,888,605</u>	<u>(261,468)</u>	<u>6,443,569</u>
Expenditures:				
Public safety	6,869,374	6,617,313	252,061	6,179,489
Education	280,699	271,292	9,407	260,759
Total expenditures	<u>7,150,073</u>	<u>6,888,605</u>	<u>261,468</u>	<u>6,440,248</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	3,321
Fund Balance:				
Beginning of year - July 1		<u>11,215</u>		<u>7,894</u>
End of year - June 30		<u>\$ 11,215</u>		<u>\$ 11,215</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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Permits and fees	\$ 58,000	\$ 54,780	\$ (3,220)	\$ 43,890
Total revenues	<u>58,000</u>	<u>54,780</u>	<u>(3,220)</u>	<u>43,890</u>
Expenditures:				
Public safety:				
Other expenditures	<u>84,924</u>	<u>81,845</u>	<u>3,079</u>	<u>44,260</u>
Total expenditures	<u>84,924</u>	<u>81,845</u>	<u>3,079</u>	<u>44,260</u>
Revenues over (under) expenditures	<u>(26,924)</u>	<u>(27,065)</u>	<u>(141)</u>	<u>(370)</u>
Other Financing Sources (Uses):				
Transfers in (out)	5,843	5,174	(669)	-
Appropriated fund balance	<u>21,081</u>	<u>-</u>	<u>(21,081)</u>	<u>-</u>
Total other financing sources (uses)	<u>26,924</u>	<u>5,174</u>	<u>(21,750)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(21,891)</u>	<u>\$ (21,891)</u>	<u>(370)</u>
Fund Balance:				
Beginning of year - July 1		<u>21,891</u>		<u>22,261</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 21,891</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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Permits and fees	\$ 772,029	\$ 772,029	\$ -	\$ 833,864
Investment earnings	750	725	(25)	1,173
Total revenues	<u>772,779</u>	<u>772,754</u>	<u>(25)</u>	<u>835,037</u>
Expenditures:				
Public safety:				
Operating expenditures	1,007,302	947,413	59,889	427,631
Capital outlay	514,228	357,046	157,182	98,433
Total expenditures	<u>1,521,530</u>	<u>1,304,459</u>	<u>217,071</u>	<u>526,064</u>
Revenues over (under) expenditures	<u>(748,751)</u>	<u>(531,705)</u>	<u>217,046</u>	<u>308,973</u>
Other Financing Sources (Uses):				
Appropriated fund balance	<u>748,751</u>	-	<u>(748,751)</u>	-
Total other financing sources (uses)	<u>748,751</u>	-	<u>(748,751)</u>	-
Net change in fund balance	<u>\$ -</u>	<u>(531,705)</u>	<u>\$ (531,705)</u>	<u>308,973</u>
Fund Balance:				
Beginning of year - July 1		<u>1,296,281</u>		<u>987,308</u>
End of year - June 30		<u>\$ 764,576</u>		<u>\$ 1,296,281</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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ -	\$ 76	\$ 76	\$ 333
Permits and fees	68,000	68,019	19	67,008
Total revenues	68,000	68,095	95	67,341
Expenditures:				
General government:				
Operating expenditures	147,887	88,348	59,539	78,380
Total expenditures	147,887	88,348	59,539	78,380
Revenues over (under) expenditures	(79,887)	(20,253)	59,634	(11,039)
Other Financing Sources (Uses):				
Appropriated fund balance	79,887	-	(79,887)	-
Total other financing sources (uses)	79,887	-	(79,887)	-
Net change in fund balance	\$ -	(20,253)	\$ (20,253)	(11,039)
Fund Balance:				
Beginning of year - July 1		137,532		148,571
End of year - June 30		\$ 117,279		\$ 137,532

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, 2012 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Other general revenues	\$ 58,000	\$ 83,000	\$ 25,000	\$ 63,000
Total revenues	<u>58,000</u>	<u>83,000</u>	<u>25,000</u>	<u>63,000</u>
Expenditures:				
Public safety:				
Salaries and fringe benefits	10,700	2,032	8,668	8,758
Other operating expenditures	<u>53,287</u>	<u>42,655</u>	<u>10,632</u>	<u>44,034</u>
Total expenditures	<u>63,987</u>	<u>44,687</u>	<u>19,300</u>	<u>52,792</u>
Revenues over (under) expenditures	<u>(5,987)</u>	<u>38,313</u>	<u>44,300</u>	<u>10,208</u>
Other Financing Sources (Uses):				
Transfers out	(25,000)	(25,000)	-	(3,000)
Appropriated fund balance	<u>30,987</u>	<u>-</u>	<u>(30,987)</u>	<u>-</u>
Total other financing sources (uses)	<u>5,987</u>	<u>(25,000)</u>	<u>(30,987)</u>	<u>(3,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>13,313</u>	<u>\$ 13,313</u>	<u>7,208</u>
Fund Balance:				
Beginning of year - July 1		<u>73,046</u>		<u>65,838</u>
End of year - June 30		<u>\$ 86,359</u>		<u>\$ 73,046</u>

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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Net change in fund balance	\$ -	-	\$ -	-
Fund Balance:				
Beginning of year - July 1		2,030		2,030
End of year - June 30		<u>\$ 2,030</u>		<u>\$ 2,030</u>

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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ 7,057
Investment earnings	-	19	19	78
Other general revenues	2,139	2,140	1	10,195
Total revenues	<u>2,139</u>	<u>2,159</u>	<u>20</u>	<u>17,330</u>
Expenditures:				
Economic and physical development:				
Abandoned home removal	<u>30,292</u>	<u>28,995</u>	<u>1,297</u>	<u>49,156</u>
Total expenditures	<u>30,292</u>	<u>28,995</u>	<u>1,297</u>	<u>49,156</u>
Revenues over (under) expenditures	<u>(28,153)</u>	<u>(26,836)</u>	<u>1,317</u>	<u>(31,826)</u>
Other Financing Sources (Uses):				
Transfer in	<u>28,153</u>	-	<u>(28,153)</u>	-
Total other financing sources (uses)	<u>28,153</u>	-	<u>(28,153)</u>	-
Net change in fund balance	<u>\$ -</u>	<u>(26,836)</u>	<u>\$ (26,836)</u>	<u>(31,826)</u>
Fund Balance:				
Beginning of year - July 1		<u>48,832</u>		<u>80,658</u>
End of year - June 30		<u>\$ 21,996</u>		<u>\$ 48,832</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, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Restricted intergovernmental	\$ 51,000	\$ 12,900	\$ (38,100)	\$ 100
Total revenues	<u>51,000</u>	<u>12,900</u>	<u>(38,100)</u>	<u>100</u>
Expenditures:				
General government:				
Operating expenditures	38,280	-	38,280	-
Total expenditures	<u>38,280</u>	<u>-</u>	<u>38,280</u>	<u>-</u>
Revenues over (under) expenditures	<u>12,720</u>	<u>12,900</u>	<u>180</u>	<u>100</u>
Other Financing Sources (Uses):				
Transfer in (out)	(12,720)	(12,720)	-	-
Total other financing sources (uses)	<u>(12,720)</u>	<u>(12,720)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>180</u>	<u>\$ 180</u>	<u>100</u>
Fund Balance:				
Beginning of year - July 1		(180)		(280)
End of year - June 30		<u>\$ -</u>		<u>\$ (180)</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, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over/Under	Actual
Revenues:				
Restricted intergovernmental	\$ 426,936	\$ 390,394	\$ (36,542)	\$ 295,144
Total revenues	<u>426,936</u>	<u>390,394</u>	<u>(36,542)</u>	<u>295,144</u>
Expenditures:				
General government:				
Operating expenditures	426,936	398,861	28,075	298,562
Total expenditures	<u>426,936</u>	<u>398,861</u>	<u>28,075</u>	<u>298,562</u>
Net change in fund balance	\$ -	(8,467)	(8,467)	(3,418)
Fund Balance:				
Beginning of year - July 1		(9,611)		(6,193)
End of year - June 30		<u>\$ (18,078)</u>		<u>\$ (9,611)</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, 2012

	Project Authorization	Actual			Variance Over/Under
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental	\$ 40,000	\$ 36,805	\$ -	\$ 36,805	\$ (3,195)
Total revenues	<u>40,000</u>	<u>36,805</u>	<u>-</u>	<u>36,805</u>	<u>(3,195)</u>
Expenditures:					
General government:					
Operating expenditures	40,000	36,805	3,450	40,255	(255)
Total expenditures	<u>40,000</u>	<u>36,805</u>	<u>3,450</u>	<u>40,255</u>	<u>(255)</u>
Net change in fund balance	\$ -	\$ -	(3,450)	\$ (3,450)	\$ (3,450)
Fund Balance:					
Beginning of year - July 1			-		
End of year - June 30			<u>\$ (3,450)</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, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		Variance Over/Under	2011
	Budget	Actual		Actual
Revenues:				
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ 44,420
Total revenues	-	-	-	44,420
Expenditures:				
General government:				
Operating expenditures	-	-	-	44,418
Total expenditures	-	-	-	44,418
Revenues over (under) expenditures	-	-	-	2
Other Financing Sources (Uses):				
Transfer in (out)	-	135	135	-
Total other financing sources (uses)	-	135	135	-
Net change in fund balance	\$ -	135	\$ 135	2
Fund Balance:				
Beginning of year - July 1		(135)		(137)
End of year - June 30		\$ -		\$ (135)

HARNETT COUNTY, NORTH CAROLINA

ARRA 441 SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	2012		
	Budget	Actual	Variance Over/Under
Revenues:			
Restricted intergovernmental	\$ 2,440	\$ 1,799	\$ (641)
Total revenues	<u>2,440</u>	<u>1,799</u>	<u>(641)</u>
Expenditures:			
Health and human services			
Operating expenditures	2,440	1,799	641
Total expenditures	<u>2,440</u>	<u>1,799</u>	<u>641</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance:			
Beginning of year - July 1		<u>-</u>	
End of year - June 30		<u>\$ -</u>	

HARNETT COUNTY, NORTH CAROLINA

EMPLOYMENT TRANSPORTATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	2012		Variance Over/Under
	Budget	Actual	
Revenues:			
Restricted intergovernmental	\$ 19,129	\$ 19,129	\$ -
Total revenues	<u>19,129</u>	<u>19,129</u>	<u>-</u>
Expenditures:			
General government:			
Operating expenditures	<u>19,129</u>	<u>15,537</u>	<u>-</u>
Total expenditures	<u>19,129</u>	<u>15,537</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	3,592	<u>\$ 3,592</u>
Fund Balance:			
Beginning of year - July 1		<u>-</u>	
End of year - June 30		<u>\$ 3,592</u>	

HARNETT COUNTY, NORTH CAROLINA

ELECTRONIC MANAGEMENT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	<u>2012</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Restricted intergovernmental	\$ -	\$ 8,962	\$ 8,962
Total revenues	<u>-</u>	<u>8,962</u>	<u>8,962</u>
 Net change in fund balance	 <u>\$ -</u>	 8,962	 <u>\$ 8,962</u>
 Fund Balance:			
Beginning of year - July 1		<u>-</u>	
End of year - June 30		<u>\$ 8,962</u>	

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