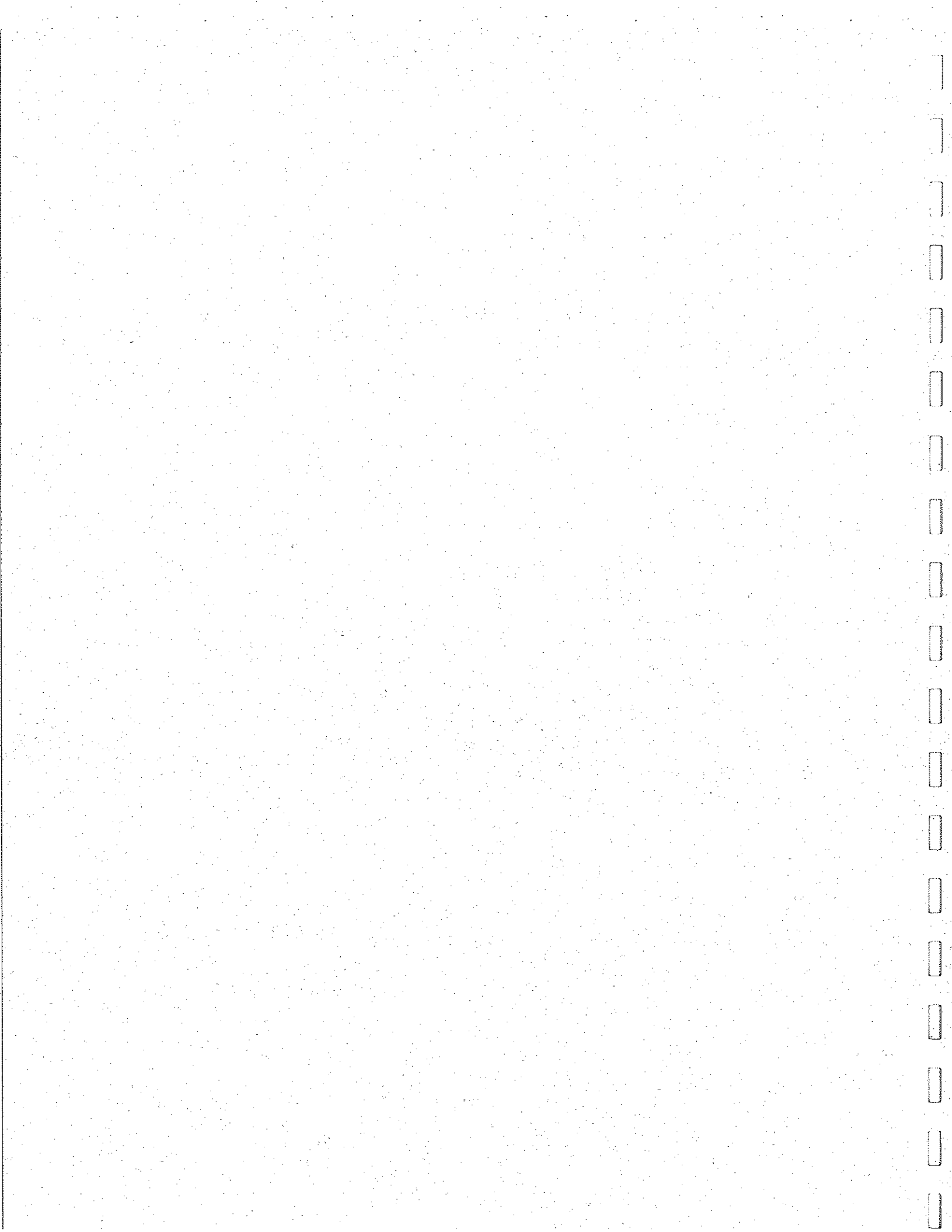


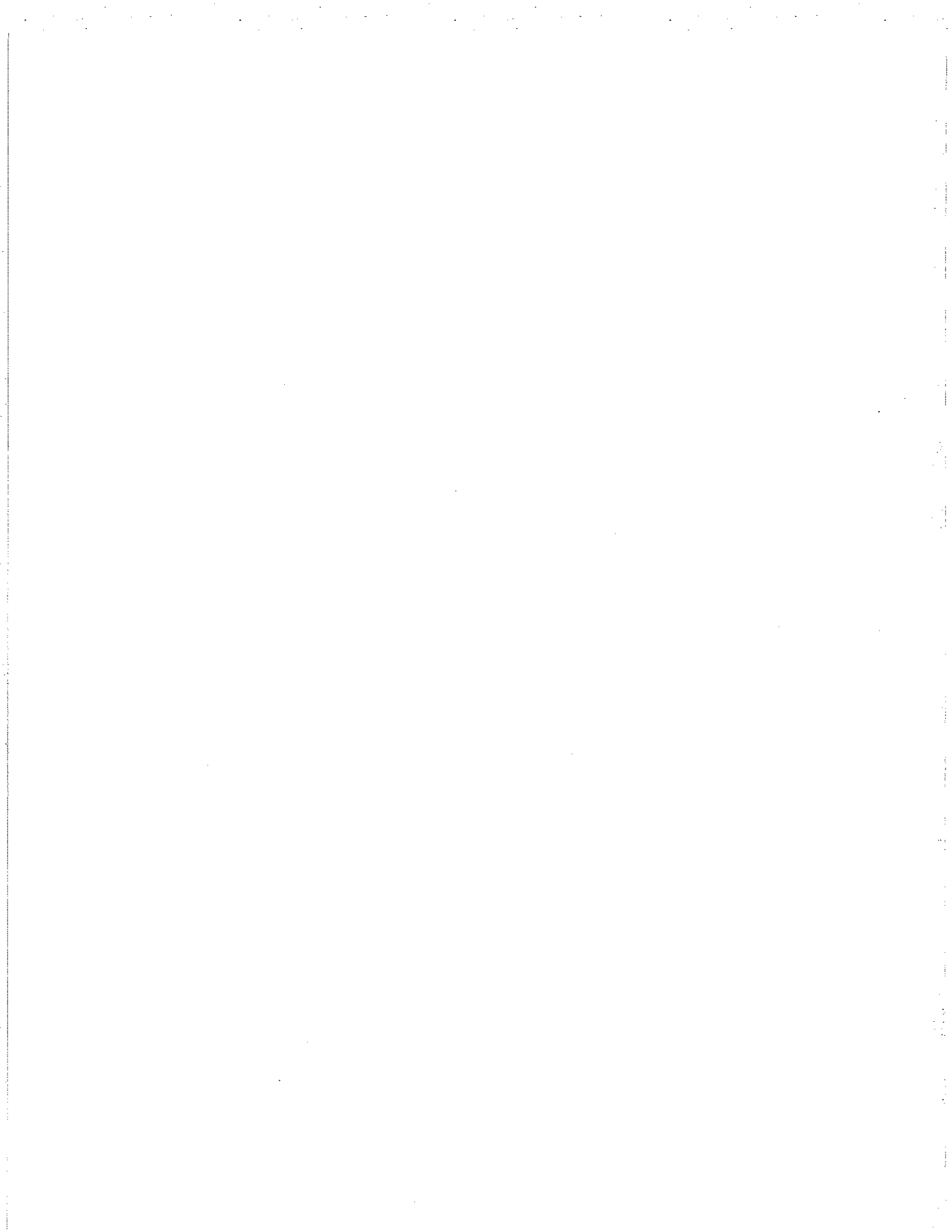
**WILSON COUNTY
NORTH CAROLINA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

FLOWERS, STANLEY & REDMAN, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
TARBORO, NORTH CAROLINA



WILSON COUNTY, NORTH CAROLINA
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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FRED A. TURLINGTON, JR., CPA

Independent Auditor's Report

To the Board of County Commissioners
Wilson County, North Carolina

We have audited the accompanying general purpose financial statements of Wilson County, North Carolina as of June 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Wilson County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Wilson County ABC Board, a discretely presented component unit of Wilson County. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilson County ABC Board, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Wilson County, North Carolina as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2000 on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Wilson County, North Carolina, taken as a whole. The combining and individual fund financial statements and schedules, as well as the accompanying schedule of expenditures of federal and State awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Flower, Stanley & Redman, LLP

Tarboro, North Carolina
September 20, 2000

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WILSON COUNTY, NORTH CAROLINA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AND DISCRETELY PRESENTED COMPONENT UNIT
 JUNE 30, 2000

	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Capital Projects	Enterprise
<u>Assets and Other Debits</u>				
Assets:				
Cash and investments	\$12,858,005	\$ 3,286,532	\$14,019,619	\$ 8,170,625
Net receivables:				
Property tax	1,776,134	89,514	-	-
Accounts and other	5,496,448	78,935	114,996	195,909
Due from component unit	56,250	-	-	-
Due from other funds	303,399	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	2,634,408
Other debits:				
Amount to be provided for retirement of long-term debt	-	-	-	-
	\$20,490,236	\$ 3,454,981	\$14,134,615	\$11,000,942
	=====	=====	=====	=====
<u>Liabilities, Equity and Other Credits</u>				
Liabilities:				
Accounts payable	\$ 2,182,487	\$ 178,805	\$ 275,549	\$ 96,945
Accrued and other liabilities	-	-	-	-
Distributions payable	-	-	-	-
Due to primary government	-	-	-	-
Due to other funds	-	-	303,399	-
Deferred revenues	2,121,157	89,514	29,950	-
General obligation bonds	-	-	-	-
Notes payable	-	-	-	-
Compensated absences payable	-	-	-	27,180
Capital leases	-	-	-	-
Accrued landfill closure	-	-	-	1,526,422
Due to participants	-	-	-	-
	\$ 4,303,644	\$ 268,319	\$ 608,898	\$ 1,650,547

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Total (Memorandum Only)	Component Unit
	General Fixed Assets	General Long-Term Debt	Primary Government	Wilson County ABC Board
Agency				
\$ 167,614	\$ -	\$ -	\$ 38,502,395	\$ 672,807
-	-	-	1,865,648	-
13,317	-	-	5,899,605	1,963
-	-	-	56,250	-
-	-	-	303,399	-
-	-	-	-	386,868
-	-	-	-	4,203
-	30,172,622	-	32,807,030	733,800
-	-	34,043,590	34,043,590	-
<u>\$ 180,931</u>	<u>\$ 30,172,622</u>	<u>\$ 34,043,590</u>	<u>\$113,477,917</u>	<u>\$ 1,799,641</u>
\$ -	\$ -	\$ -	\$ 2,733,786	\$ 180,089
-	-	169,836	169,836	105,743
-	-	-	-	18,750
-	-	-	-	56,250
-	-	-	303,399	-
-	-	-	2,240,621	-
-	-	5,600,000	5,600,000	-
-	-	27,227,096	27,227,096	109,410
-	-	1,012,489	1,039,669	-
-	-	34,169	34,169	-
-	-	-	1,526,422	-
180,931	-	-	180,931	-
<u>\$ 180,931</u>	<u>\$ -</u>	<u>\$ 34,043,590</u>	<u>\$ 41,055,929</u>	<u>\$ 470,242</u>

(continued)

WILSON COUNTY, NORTH CAROLINA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AND DISCRETELY PRESENTED COMPONENT UNIT
 JUNE 30, 2000

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>
Equity and Other Credits:				
Investment in fixed assets	\$ -	\$ -	\$ -	\$ -
Contributed capital	-	-	-	-
Retained earnings	-	-	-	9,350,395
Fund balances:				
Reserved by State statute	5,856,097	78,935	114,996	-
Unreserved:				
Designated for debt service	1,017,766	-	-	-
Designated for subsequent year's expenditures	6,868,913	485,650	6,855,907	-
Undesignated	2,443,816	2,622,077	6,554,814	-
 Total Equity and Other Credits	 <u>\$16,186,592</u>	 <u>\$ 3,186,662</u>	 <u>\$13,525,717</u>	 <u>\$ 9,350,395</u>
 Total Liabilities, Equity and Other Credits	 \$20,490,236 =====	 \$ 3,454,981 =====	 \$14,134,615 =====	 \$11,000,942 =====

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Total (Memorandum Only)	Component Unit
	General Fixed Assets	General Long-Term Debt	Primary Government	Wilson County ABC Board
Agency				
\$ -	\$ 30,172,622	\$ -	\$ 30,172,622	\$ -
-	-	-	-	35,431
-	-	-	9,350,395	1,293,968
-	-	-	6,050,028	-
-	-	-	1,017,766	-
-	-	-	14,210,470	-
-	-	-	11,620,707	-
<u>\$ -</u>	<u>\$ 30,172,622</u>	<u>\$ -</u>	<u>\$ 72,421,988</u>	<u>\$ 1,329,399</u>
\$ 180,931	\$ 30,172,622	\$ 34,043,590	\$113,477,917	\$ 1,799,641
=====	=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2000

	General	Special Revenue
Revenues:		
Ad valorem taxes	\$ 25,646,699	\$ 1,141,362
Local option sales tax	9,524,484	-
Other taxes and licenses	2,635,123	831,170
Unrestricted intergovernmental	117,595	-
Restricted intergovernmental	18,480,834	-
Permits and fees	376,422	-
Services and other fees	2,832,726	110,680
Investment earnings	1,517,741	2,260
CDBG revenues	-	321,571
Miscellaneous	646,753	-
Total Revenues	\$ 61,778,377	\$ 2,407,043
Expenditures:		
Current:		
General government	\$ 4,952,982	\$ 236,250
Public safety	8,028,163	1,094,063
Environmental Protection	191,374	-
Economic and physical development	407,828	303,808
Human services	27,406,231	-
Cultural and recreational	1,587,347	-
Education	15,836,783	-
Transportation	59,108	-
Debt service:		
Principal retirement	2,084,663	-
Interest and fees	1,516,672	-
Capital outlay	-	-
Total Expenditures	\$ 62,071,151	\$ 1,634,121
Revenues Over (Under) Expenditures	\$ (292,774)	\$ 772,922
Other Financing Sources (Uses):		
Operating transfers from other funds	\$ -	\$ 75,492
Operating transfers to other funds	(2,575,492)	(635,000)
Operating transfers from component unit	124,125	-
Installment financing proceeds	-	-
Total Other Financing Sources (Uses)	\$ (2,451,367)	\$ (559,508)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (2,744,141)	\$ 213,414
Fund balances:		
Beginning of year, July 1	18,930,733	2,973,248
End of year, June 30	\$ 16,186,592	\$ 3,186,662
	=====	=====

The notes to the financial statements are an integral part of this statement.

<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ 26,788,061
-	9,524,484
60,471	3,526,764
-	117,595
3,841,140	22,321,974
-	376,422
-	2,943,406
649,523	2,169,524
-	321,571
<u>148,969</u>	<u>795,722</u>
<u>\$ 4,700,103</u>	<u>\$ 68,885,523</u>

\$ -	\$ 5,189,232
-	9,122,226
-	191,374
1,330,201	2,041,837
-	27,406,231
-	1,587,347
-	15,836,783
-	59,108
-	2,084,663
-	1,516,672
<u>7,504,143</u>	<u>7,504,143</u>
<u>\$ 8,834,344</u>	<u>\$ 72,539,616</u>

\$ (4,134,241) \$ (3,654,093)

\$ 2,500,000	\$ 2,575,492
-	(3,210,492)
-	124,125
<u>8,000,000</u>	<u>8,000,000</u>
<u>\$ 10,500,000</u>	<u>\$ 7,489,125</u>

\$ 6,365,759 \$ 3,835,032

7,159,958	29,063,939
<u>\$ 13,525,717</u>	<u>\$ 32,898,971</u>
=====	=====

WILSON COUNTY, NORTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL, SPECIAL REVENUE AND CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2000

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 24,238,110	\$ 25,646,699	\$ 1,408,589
Other taxes	11,602,520	12,159,607	557,087
Intergovernmental - unrestricted	48,500	117,595	69,095
Intergovernmental - restricted	19,434,159	18,480,834	(953,325)
Permits and fees	348,000	376,422	28,422
Services and other fees	2,974,608	2,832,726	(141,882)
Investment earnings	1,350,000	1,517,741	167,741
Miscellaneous	<u>69,018</u>	<u>646,753</u>	<u>577,735</u>
Total Revenues	<u>\$ 60,064,915</u>	<u>\$ 61,778,377</u>	<u>\$ 1,713,462</u>
Expenditures:			
General government	\$ 5,561,022	\$ 4,952,982	\$ 608,040
Public safety	8,617,248	8,028,163	589,085
Environmental Protection	226,256	191,374	34,882
Economic and physical development	457,089	407,828	49,261
Human services	29,816,175	27,406,231	2,409,944
Cultural and recreational	1,617,990	1,587,347	30,643
Education	15,836,783	15,836,783	-
Transportation	59,108	59,108	-
Debt service	<u>3,730,653</u>	<u>3,601,335</u>	<u>129,318</u>
Total Expenditures	<u>\$ 65,922,324</u>	<u>\$ 62,071,151</u>	<u>\$ 3,851,173</u>
Revenues Over (Under) Expenditures	<u>\$ (5,857,409)</u>	<u>\$ (292,774)</u>	<u>\$ 5,564,635</u>
Other Financing Sources (Uses):			
Operating transfers in (out), net	\$ (2,552,951)	\$ (2,575,492)	\$ (22,541)
Transfer from component unit	162,500	124,125	(38,375)
Fund balance appropriated	8,247,860	-	(8,247,860)
Total Other Financing Sources (Uses)	<u>\$ 5,857,409</u>	<u>\$ (2,451,367)</u>	<u>\$ (8,308,776)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ (2,744,141)</u>	<u>\$ (2,744,141)</u>
Fund balances:			
Beginning of year, July 1		18,930,733	
End of year, June 30		<u>\$ 16,186,592</u>	

The notes to the financial statements are an integral part of this statement.

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$ 1,080,471	\$ 1,141,362	\$ 60,891
678,076	831,170	153,094
-	-	-
599,252	321,571	(277,681)
-	-	-
-	110,680	110,680
11,000	2,260	(8,740)
-	-	-
<u>\$ 2,368,799</u>	<u>\$ 2,407,043</u>	<u>\$ 38,244</u>
\$ 330,072	\$ 236,250	\$ 93,822
1,186,311	1,094,063	92,248
-	-	-
619,252	303,808	315,444
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ 2,135,635</u>	<u>\$ 1,634,121</u>	<u>\$ 501,514</u>
<u>\$ 233,164</u>	<u>\$ 772,922</u>	<u>\$ 539,758</u>
\$ (540,868)	\$ (559,508)	\$ (18,640)
-	-	-
307,704	-	(307,704)
<u>\$ (233,164)</u>	<u>\$ (559,508)</u>	<u>\$ (326,344)</u>
\$ -	\$ 213,414	\$ 213,414
=====		=====
	2,973,248	
	<u>\$ 3,186,662</u>	
	=====	

WILSON COUNTY, NORTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL, SPECIAL REVENUE AND CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2000

Exhibit 3

	Capital Projects Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment earnings	\$ 271,417	\$ 649,523	\$ 378,106
Intergovernmental - restricted	7,161,759	3,841,140	(3,320,619)
Sales tax refund	111,205	60,471	(50,734)
Miscellaneous	-	148,969	148,969
Total Revenues	<u>\$ 7,544,381</u>	<u>\$ 4,700,103</u>	<u>\$ (2,844,278)</u>
Expenditures:			
Capital projects	\$ 21,511,284	\$ 7,504,143	\$ 14,007,141
Water project - Economic Incentives	4,669,999	1,330,201	3,339,798
Total Expenditures	<u>\$ 26,181,283</u>	<u>\$ 8,834,344</u>	<u>\$ 17,346,939</u>
Revenues Over (Under) Expenditures	<u>\$ (18,636,902)</u>	<u>\$ (4,134,241)</u>	<u>\$ (14,502,661)</u>
Other Financing Sources (Uses):			
Operating transfers in	\$ 2,500,000	\$ 2,500,000	\$ -
Installment financing proceeds	8,000,000	8,000,000	-
Fund balance appropriated	8,136,902	-	8,136,902
Total Other Financing Sources (Uses)	<u>\$ 18,636,902</u>	<u>\$ 10,500,000</u>	<u>\$ 8,136,902</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 6,365,759</u>	<u>\$ 6,365,759</u>
Fund balances:			
Beginning of year, July 1		7,159,958	
End of year, June 30		<u>\$ 13,525,717</u>	

The notes to the financial statements are an integral part of this statement.

WILSON COUNTY, NORTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN RETAINED EARNINGS - ENTERPRISE FUND
 AND DISCRETELY PRESENTED COMPONENT UNIT
 FOR THE YEAR ENDED JUNE 30, 2000

Exhibit 4

	Proprietary Fund Types	Component Unit
	Enterprise	Wilson County ABC Board
Operating Revenues:		
Fees	\$ 1,460,627	\$ -
Intergovernmental unrestricted	22,594	-
Liquor sales (net of taxes)	-	3,755,800
Miscellaneous	29,097	-
Total Operating Revenues	\$ 1,512,318	\$ 3,755,800
Cost of Sales:		
Liquor and mixed beverage	-	2,609,641
Gross Profit on Sales	\$ 1,512,318	\$ 1,146,159
Operating Expenses:		
Salaries and employee benefits	\$ 687,441	\$ -
Supplies	22,169	-
Services	311,558	-
Maintenance	162,031	-
Store and warehouse expenses	-	565,872
Administration expenses	-	215,699
Depreciation expense	112,440	31,208
Other operating expenses	18,683	-
Landfill closure cost	297,416	-
Total Operating Expenses	\$ 1,611,738	\$ 812,779
Operating Income (Loss)	\$ (99,420)	\$ 333,380
Other Income:		
Investment income and other	135,779	31,857
Income Before Operating Transfers	\$ 36,359	\$ 365,237
Operating transfers In	\$ 635,000	\$ -
Depreciation on Contributed Capital	\$ -	\$ 825
Operating Transfers Out:		
Transfers to Primary Government:		
Profit Distribution	\$ -	\$ 124,125
Transfers to other governments	-	37,500
Total Operating Transfers Out	\$ -	\$ 161,625
Net Income	\$ 671,359	\$ 204,437
Retained Earnings, Beginning of year	8,679,036	1,089,531
Retained Earnings, End of year	\$ 9,350,395	\$ 1,293,968

The notes to the financial statements are an integral part of this statement.

WILSON COUNTY, NORTH CAROLINA
 COMBINED STATEMENT OF CASH FLOWS - ENTERPRISE FUND
 AND DISCRETELY PRESENTED COMPONENT UNIT (INDIRECT METHOD)
 FOR THE YEAR ENDED JUNE 30, 2000

Exhibit 5

	<u>Proprietary</u> <u>Fund Types</u>	<u>Component</u> <u>Unit</u>
	<u>Enterprise</u>	<u>Wilson County</u> <u>ABC Board</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (99,420)	\$ 333,380
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	112,440	31,208
Landfill closure and postclosure care provision	222,516	-
Change in assets and liabilities (net):		
Accounts receivable	(40,273)	(1,963)
Inventory	-	37,555
Accounts payable	22,547	(1,720)
Other accrued liabilities	-	11,715
Compensated absences payable	517	-
Prepaid expenses	-	(68)
Accrued landfill closure	(232,209)	-
Other assets	-	1,000
	<u> </u>	<u> </u>
Net Cash Provided (Used in) Operating Activities	\$ (13,882)	\$ 411,107
Cash Flows from Capital and Related Financing Activities:		
Proceeds from sale of capital assets	\$ -	\$ 2,025
Acquisition of capital assets	(141,964)	(18,453)
Note principal repayment	-	(178,496)
	<u> </u>	<u> </u>
Net Cash Used in Capital and Related Financing Activities	\$ (141,964)	\$ (194,924)
Cash Flows from Non-Capital Financing Activities:		
Transfer to primary government (net)	\$ -	\$ (112,500)
Operating transfers in	635,000	-
Miscellaneous income	-	2,851
Law Enforcement expense	-	(11,625)
Other profit distributions	-	(62,500)
	<u> </u>	<u> </u>
Net Cash Provided (Used in) Non-Capital Financing Activities	\$ 635,000	\$ (183,774)
Cash Flows from Investing Activities:		
Investment income	\$ 135,777	\$ 26,981
Net Increase in Cash and Investments	\$ 614,931	\$ 59,390
Cash and Investments, Beginning of Year	7,555,694	613,417
Cash and Investments, End of Year	<u>\$ 8,170,625</u>	<u>\$ 672,807</u>
	=====	=====

The notes to the financial statements are an integral part of this statement.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

1. Summary of Significant Accounting Policies

The accounting policies of Wilson County, North Carolina (the "County") and its discretely presented component unit conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a seven-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component unit, a legally-separate entity for which the County is financially accountable. The discretely presented component unit described below is reported in a separate column in the County's combined financial statements in order to emphasize that it is legally separate from the County.

Wilson County ABC Board

The members of the ABC Board's governing board are appointed by the County. The ABC Board is required by State statute to distribute its surpluses to the General Fund of the County. The ABC Board, which has a June 30 year-end, is presented as if it were a proprietary fund.

Complete financial statements for the Wilson County ABC Board may be obtained at its administrative office.

Wilson County ABC Board
105 Parkwood Mall
Wilson, North Carolina 27893

Wilson County Industrial Facility and Pollution Control Authority

Wilson County Industrial Facility and Pollution Control Authority (the "Authority") is a legally separable organization which is a component unit of the County. The members of the Authority are appointed by the County Board of Commissioners. The Authority's function is to determine whether proposed industrial revenue bonds for companies located in the County should be approved. Approval by the Authority is subject to the approval of the county Board of Commissioners and the North Carolina Department of Commerce.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Members of the Authority are not compensated and the Authority has no operating expenses. Cash collected by the Authority is limited to nominal fees charged to reimburse the Authority for notices, applications, and similar activities. No funding is provided to the Authority by the County. The Authority does not maintain an accounting system, and no Authority transactions are recorded in the County's financial statements; therefore, discrete presentation of the Authority's operations is not made in the County's financial statements.

B. Basis of Presentation - Fund Accounting

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The account groups are not funds but are a reporting device used to account for certain assets and liabilities of the governmental funds that are not recorded directly in those funds.

The County has the following fund categories (further divided by fund type) and account groups:

Governmental Funds are used to account for the County's governmental activities. Governmental funds include the following fund types:

General Fund - The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains five Special Revenue Funds: The Revaluation Fund, the Solid Waste District Fund, the Fire Districts Fund, the Enhanced 911 Service Fund, and the Community Development Block Grant Fund.

Capital Project Funds - Capital Project Funds account for financial resources to be used for the acquisition and construction of major capital facilities. The County has four Capital Project funds within its governmental fund types: the Capital Improvement Reserve, the Public Buildings Capital Project Fund, the School Capital Improvement Fund and the Water and Sewer Reserve.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Proprietary Funds include the following fund type:

Enterprise Fund - Enterprise Funds account for those operations that (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County has one enterprise fund: the Landfill Fund. The Landfill Closure and Postclosure Reserve Fund is a reserve established by the County to accumulate the funds necessary to cover the closure and postclosure care costs that will be incurred by the landfill in the future. The Landfill Closure and Postclosure Reserve Fund is consolidated with the landfill operating fund for financial reporting purposes.

Fiduciary Funds account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds include the following fund type:

Agency Funds - Agency Funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The county maintains four Agency funds: a Social Services Accounts Fund, which accounts for monies deposited with the Department of Social Services for the benefit of certain individuals; the City Collections Fund, which accounts for taxes received by the County on behalf of municipalities within the County; the Smart Start Funds held for that agency, and the Inmates Trust Account which accounts for funds of jail inmates.

Account Groups

The General Fixed Assets Account Group is established to account for fixed assets that are not accounted for in proprietary or trust funds. The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Proprietary fund type equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements for these funds present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The basis of accounting determines when the revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting. The governmental fund types and agency funds are presented in the financial statements on this same basis. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e., when they are "measurable" and "available") to pay the liabilities of the current period. In addition expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which are recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of January 1, 1993, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

change in the law, Wilson County is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts in the County. For motor vehicles registered under the staggered system and for vehicles newly registered under the annual system, property taxes are due the first day of the fourth month after the vehicles are registered. The billed taxes are applicable to the fiscal year in which they become due. Therefore, taxes for vehicles registered in Wilson County from March 1999 through February 2000 apply to the fiscal year ended June 30, 2000. Uncollected taxes which were billed during this period are shown as a receivable in these financial statements. For motor vehicles which are renewed and billed under the annual system, taxes are due on May 1 of each year, and the uncollected taxes are reported as a receivable on the financial statements and are offset by deferred revenues because the due date and the date upon which interest begins to accrue passed prior to June 30. The taxes for renewal vehicles registered annually that have already been collected as of year-end are also reflected as deferred revenues at June 30, 2000 because they are intended to finance the County's operations during the 2001 fiscal year.

Sales taxes collected and held by the State at year end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

The Proprietary fund is presented in the financial statements on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred. As permitted by generally accepted accounting principles, the County has elected to apply only applicable FASB Statements and Interpretations issued before November 30, 1989 in its accounting and reporting practices for its proprietary operations and Pension Trust Fund.

The financial statements of the ABC Board are presented using the accrual basis of accounting. All sales are made for cash (and credit card) and recorded at time of sale; revenues are recorded when earned. Expenses are recognized when incurred. As permitted by generally accepted accounting principles, the ABC Board has elected to apply only applicable Financial Accounting Standards Board ("FASB") Statements and Interpretations issued before November 30, 1989 in its proprietary operations.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

D. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the general, the special revenue, capital outlay, and the enterprise funds. All annual appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting.

Expenditures may not legally exceed appropriations at the functional level for the general fund, at the departmental level for the special revenue and enterprise funds, and the object level for the capital projects fund. The balances in the Capital Reserve Fund will be appropriated when transferred to a capital projects fund in accordance with the budget adopted for that fund. The County Manager is authorized by the budget ordinance to transfer appropriations between line items within a department; however, any revisions that alter the total expenditures of any department or fund must be approved by the governing board. During the year, several amendments to the original budget were necessary, the effects of which were not material.

A budget calendar is included in the North Carolina General Statutes which prescribes the last day on which certain steps of the budget procedure are to be performed. The following schedule lists the tasks to be performed and the date by which each is required to be completed.

April 30 - Each department head will transmit to the budget officer the budget requests and the revenue estimates for their department for the budget year.

June 1 - The budget and the budget message shall be submitted to the governing board. The public hearing on the budget should be scheduled at this time.

July 1 - The budget ordinance shall be adopted by the governing board.

As required by State law [G.S. 159-26(d)], the County maintains encumbrance accounts which are considered to be "budgetary accounts". Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. These encumbrances are closed at year-end and re-encumbered in the following year.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

E. Assets, Liabilities, and Fund Equity

Deposits and Investments

All deposits of the County and ABC Board are made in board-designated official depositories and are secured as required by G.S. 159-31. The County and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and ABC Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the County and ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).

Cash and Cash Equivalents

The County pools moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board considers all highly liquid demand deposits and investments purchased with an original maturity of three months or less to be cash and cash equivalents.

Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 1999.

Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Inventory

The inventories of the ABC Board are valued at cost (first-in, first-out) which approximates market.

Fixed Assets

The County's general fixed assets are recorded at original cost. Donated assets are listed at the market value at the time of donation. Certain items acquired before July 1, 1979 are recorded at an estimated original cost. The total of such estimates is not considered large enough that the errors would be material when fixed assets are considered as a whole.

Public domain or infrastructure general fixed assets are not capitalized because such assets are immovable and of value only to the County. Also, the County has elected not to capitalize those interest costs which are incurred during the construction period of general fixed assets.

The County holds title to certain Wilson County Board of Education properties which have not been included in fixed assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as fixed assets in the financial statements of the Wilson County Board of Education.

Property, plant, and equipment in the proprietary funds of the County and the ABC Board are recorded at original cost at the time of acquisition. Property, plant, and equipment donated to these proprietary fund type operations are recorded at the estimated fair market value at the date of donation. Any interest incurred during the construction phase of proprietary fund type fixed assets is reflected in the capitalized value of the asset constructed. Plant assets of the County are depreciated on a composite straight-line basis for the entire plant, regardless of the year of acquisition, at a 2% annual rate. In the composite rate, gain or loss on dispositions is not calculated except in extraordinary circumstances. Other proprietary fund assets of the County are depreciated on a class life basis at the following rates:

Furniture and office equipment	10% - 33%
Vehicles	20% - 33%
Leasehold improvements	10% - 30%

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Long-Term Debt

For governmental fund types, bond issuance costs are recognized during the current period. Bond proceeds are reported as other financing sources. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures. For the proprietary fund types, material bond issuance costs are deferred and amortized over the life of the bonds using the effective interest method. Long-term debt for other purposes is included in the general long-term debt account group.

Fund Equity

Reservations or restrictions of equity represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of equity represent tentative management plans that are subject to change.

State law [G.S. 159-13(b)(16)] restricts the appropriation of fund balance or fund equity to an amount not to exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year.

The governmental fund types classify fund balances as follows:

RESERVED

Reserved by State Statute - portion of fund balance which is not available for appropriation under State law [G.S. 159-8(a)]. This amount is usually comprised of accounts receivable and interfund receivables which are not offset by deferred revenues.

Reserved for Debt Service - portion of fund balance that has been set aside to pay future debt service amounts.

UNRESERVED

Designated for subsequent year's expenditures - portion of total fund balance available for appropriation which has been designated for the future budget ordinances.

Undesignated - portion of total fund balance available for appropriation which is uncommitted at year-end.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

F. Revenues, Expenditures and Expenses

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as "Operating transfers-out" in the General Fund and "Operating transfers-in" in the receiving fund. In addition, the ABC Board makes quarterly transfers to the County's General Fund. These transfers represent the County's portion of the ABC Board's surpluses, which the ABC Board is required by State statute to distribute to the County.

Compensated Absences

The vacation policies of the County and the ABC Board provide for the accumulation of up to 240 hours earned vacation leave with such leave being fully vested when earned. For the County, the current portion of the accumulated vacation pay is not considered to be material; therefore, no expenditure or liability has been reported in the County's governmental funds. The County's liability for accumulated earned vacation and the salary-related payments as of June 30, 2000 are recorded in the General Long-Term Debt Account Group. For the Enterprise Fund and the ABC Board, an expense and a liability for compensated absences and the salary-related payments are recorded within those funds as the leave is earned.

The sick leave policies of the County and the ABC Board provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since neither entity has any obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

G. Total (Memorandum Only) Columns

The total columns on the accompanying financial statements are captioned as "Total (Memorandum Only) - Primary Government" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles for the primary government. Interfund eliminations have not been made in the aggregation of this data.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

H. Comparative Data/Reclassifications

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. Comparative totals have not been included on the statements where their inclusion would not provide enhanced understanding of the County's financial position and operations or would cause the statements to be unduly complex or difficult to understand. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

2. Stewardship, Compliance and Accountability

There were no instances of material non-compliance with N.C. General Statutes.

3. Detail Notes on All Funds and Account Groups

A. Assets

Deposits

All deposits of the County and the ABC Board are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits over the federal depository insurance coverage are collateralized with securities held by the County's or the ABC Board's agent in these entities' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County and the ABC Board, these deposits are considered to be held by the their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the ABC Board, or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County or the ABC Board under the Pooling Method, the potential exists for undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

At June 30, 2000, the County's deposits had a carrying amount of \$1,804,515 and a bank balance of \$17,746,523. Of the bank balance, \$140,020 was covered by federal depository insurance and \$17,606,503 was covered by collateral held under the Pooling Method.

At June 30, 2000, the ABC Board's deposits had a carrying amount of \$667,632 and a bank balance \$630,611. Of the bank balance \$149,123 was covered by federal depository insurance and \$481,488 was covered by collateral held under the Pooling Method.

Investments

The County's investments are categorized to give an indication of the level of custodial risk assumed at year-end. In the following, category A includes investments that are insured or registered or for which the securities are held by the County or it's agent in the County's name. Category B includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category C includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County's investments in the North Carolina Capital Management Trust are exempt from risk categorization because the County does not own any identifiable securities in these mutual funds.

At June 30, 2000, the County had no category A, B, or C investments. The County's investments in the North Carolina Capital Management Trust totaled \$36,695,824.

At June 30, 2000, the ABC Board had no investments.

Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture and forest land may be taxed at present-use value as opposed to market value. When property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years along with accrued interest from the original due date. This tax is immediately due and payable and as such would become an asset of the County. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>Year Levied</u>	<u>Tax</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 1,155,638	\$ 395,806	\$ 1,551,444
1998	1,117,398	282,143	1,399,541
1999	1,054,286	171,321	1,225,607
2000	1,005,804	72,921	1,078,725
Total	\$ 4,333,126	\$ 922,191	\$ 5,255,317
	=====	=====	=====

Receivables-Allowances for Doubtful Accounts

For the County, the amounts presented in the Combined Balance Sheets for Property taxes receivable are net of the following allowances for uncollectible accounts at June 30, 2000:

General Fund	\$ 657,884
	=====
Special Revenue Fund	\$ 21,042
	=====
Enterprise Fund	\$ 7,575
	=====

Fixed Assets

The County's general fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures of the various governmental funds and capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are capitalized at estimated fair market value upon receipt in the General Fixed Asset Account Group.

A summary of changes in the County's general fixed assets follows:

	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance June 30, 2000</u>
By Type:					
Land and					
Buildings	\$20,456,625	\$ 3,746,500	\$ -	\$ -	\$ 24,203,125
Equipment	7,852,544	871,378	3,528,718	-	5,195,204
Improvements	774,293	-	-	-	774,293
Total	\$29,083,462	\$ 4,617,878	\$ 3,528,718	\$ -	\$ 30,172,622
	=====	=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

	Balance July 1, <u>1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	Balance June 30, <u>2000</u>
By Function:					
General government	\$ 8,771,031	\$ 3,900,253	\$ 846,581	\$ 109,469	\$ 11,934,172
Public safety	11,583,026	541,176	1,081,257	(62,863)	10,980,082
Economic and physical development	869,329	13,274	113,515	-	769,088
Human Services	6,739,945	115,045	1,251,802	(38,253)	5,564,935
Cultural and Recreational	1,120,131	48,130	235,563	(8,353)	924,345
 Total	 <u>\$ 29,083,462</u>	 <u>\$ 4,617,878</u>	 <u>\$ 3,528,718</u>	 <u>\$ -</u>	 <u>\$ 30,172,622</u>
	=====	=====	=====	=====	=====

Reconciliation of Additions:

Capital outlay expenditures (Exhibit B-1)	\$ 1,879,861
Less: Public school and community college capital outlays	(1,371,900)
Special Revenue Fund capital outlay	39,349
Capital outlay charged to other accounts	312,068
Fair value of leased equipment acquired by capital lease	12,000
Fixed asset purchased through debt acquisition	3,650,000
Capital Projects - Building acquisition	96,500
 Total	 <u>\$ 4,617,878</u>
	=====

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

Summary of Proprietary Fixed Assets

The fixed assets for the Landfill Enterprise Fund of the County at June 30, 2000 are as follows:

	<u>Fixed Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Amount</u>
Land	\$ 2,131,648	\$ -	\$ 2,131,648
Landfill equipment	1,087,665	584,905	502,760
Total	<u>\$ 3,219,313</u>	<u>\$ 584,905</u>	<u>\$ 2,634,408</u>
	=====	=====	=====

The following is a summary of Proprietary Fund type fixed assets for the ABC Board at June 30, 2000:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Amount</u>
Land	\$ 167,375	\$ -	\$ 167,375
Buildings	484,536	25,466	459,069
Furniture and equipment	261,296	169,200	92,095
Vehicles	23,876	11,246	12,631
Leasehold Improvements	34,000	31,371	2,630
Total	<u>\$ 971,083</u>	<u>\$ 237,283</u>	<u>\$ 733,800</u>
	=====	=====	=====

B. Liabilities

Pension Plan Obligations

Local Governmental Employees' Retirement System

PLAN DESCRIPTION

Wilson County and the ABC Board contribute to the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS provides retirement and disability benefits to plan members and beneficiaries. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 3512 Bush Street, Raleigh, North Carolina 27609, or by calling (919) 981-5454.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

FUNDING POLICY

Plan members are required to contribute six percent of their annual covered salary. The County and the ABC Board are required to contribute at an actuarially determined rate. For the County, the current rate for employees not engaged in law enforcement and for law enforcement officers is 4.89% and 4.63%, respectively, of annual covered payroll. For the ABC Board, the current rate for employees is 4.94% of annual covered payroll. The contribution requirements of members and of Wilson County and the ABC Board are established and may be amended by the North Carolina General Assembly. The County's contributions to LGERS for the years ended June 30, 2000, 1999, and 1998 were \$806,537, \$769,867, and \$734,371, respectively. The ABC Board's contributions to LGERS for the years ended June 30, 2000, 1999, and 1998 were \$41,967, \$40,270 and \$36,969 respectively. The contributions made by the County and the ABC Board equaled the required contributions for each year.

Law Enforcement Officers Special Separation Allowance

PLAN DESCRIPTION

The County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Separation Allowance is reported in the County's report as a pension trust fund.

All full-time law enforcement officers of the County are covered by the Separation Allowance. At December 31, 1999, the Separation Allowance's membership consisted of:

Retirees receiving benefits	3
Active plan members	<u>61</u>
Total	64
	=====

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting.

Method Used to Value Investments

No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Contributions

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by employees.

The annual required contribution for the current year was determined as part of the December 31, 1999 actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.25% investment rate of return (net of administrative expenses) and (b) projected salary increases ranging from 4.4% to 8.5% per year. Assumptions (a) and (b) included an inflation component of 3.75%. The assumptions did not include post-retirement benefit increases. The actuarial value of assets was determined using the market value of investments. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 1999 was 21 years.

Supplemental Retirement Income Plan for Law Enforcement Officers

PLAN DESCRIPTION

Wilson County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

FUNDING POLICY

Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2000 were \$120,260, which consisted of \$97,588 from the County and \$22,672 from the law enforcement officers.

<u>3 Year Trend Information</u>			
<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6-30-98	\$ 44,185	49.14%	\$ 169,836
6-30-99	48,760	44.40%	142,766
6-30-00	53,230	49.00%	115,657

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is Administered by Public Employees Benefit Services Corporation ("PEBSCO") is available to all permanent County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Registers of Deeds' Supplemental Pension Fund

PLAN DESCRIPTION

The County also contributes to the Registers of Deeds' Supplemental Pension Fund (the Fund), a noncontributory, defined contribution plan administered by the North Carolina Department of State Treasurer. The Fund provides supplemental pension benefits to any county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

FUNDING POLICY

On a monthly basis, the County remits to the Department of State Treasurer an amount equal to four and one-half percent (4.5%) of the monthly receipts collected pursuant to Article 1 of G.S. 161. Immediately following January 1 of each year, the Department of State Treasurer divides ninety-three percent (93%) of the amount in the Fund at the end of the preceding calendar year into equal shares to be disbursed as monthly benefits. The remaining seven percent (7%) of the Fund's assets

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

may be used by the State Treasurer in administering the Fund. For the fiscal year ended June 30, 2000, the County's required and actual contributions were \$12,850.

State 401K Plan

The County is currently participating in the State 401K Plan (the "Plan") for employees other than law enforcement officers, which is funded by employee contributions and a County matching contribution. Employee contributions are voluntary, and the County has elected to contribute a matching contribution equal to 2.5 percent of the salaries of all qualified County employees. This plan is administered by Branch Banking & Trust Company. All amounts contributed vest immediately.

The County's contributions were calculated using a covered payroll amount of \$14,645,840. Total County contributions for the year ended June 30, 2000 were \$366,146.

Other Post-Employment Benefits

In addition to providing pension benefits, the County has elected to provide postemployment health benefits to retirees of the County in accordance with County personal policies and procedures. These benefits are provided to all employees who participate in the North Carolina Local Governmental Employees' Retirement System (System) and have at least fifteen years of creditable service with the County. Also, retirees can purchase coverage for their dependents at the County's group rates. Currently 22 retirees are eligible for postemployment health benefits. For the fiscal year ended June 30, 2000, expenditures of \$81,903 were made for postemployment healthcare.

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the system at time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months salary in a row during the 24 months prior to the his/her death, but the benefit may not exceed \$20,000. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. Contributions are determined as percentage of monthly payroll, based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Benefit Plan and not by the County, the County does not determine the number of eligible participants. For the fiscal year ended June 30, 2000, the County made contributions to the State for death benefits of \$15,914. The County's required contributions for employees not engaged in law enforcement and for law enforcement officers represented .09% and .14% of covered payroll, respectively. The contributions to the Death Benefit Plan cannot be separated between the postemployment benefit amount and the other benefit amount.

Closure and Post-closure Care Costs - Wilson County Solid Waste Facility

State and federal laws and regulations require the County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill stopped accepting solid waste on January 1, 1998.

The liability for postclosure cost is estimated to be \$1,182,606 at June 30, 2000. Actual costs for postclosure activities may be higher due to inflation, changes in technology or changes in regulations.

The County is also permitted to accept construction and demolition waste on top of a closed landfill site for maximum period of five years or until maximum capacity has been reached. Based on current contracted costs to close similar sites at the landfill, the estimated future costs to close the construction and demolition area is \$382,018. Based on the use of approximately 90% of the estimated capacity of the construction and demolition area, the estimated closure liability at June 30, 2000 is \$343,816. The County will recognize the remaining estimated cost of closure and postclosure care of \$38,202 as the remaining estimated capacity is filled.

The County has met the requirements of a local government financial test that is one option under State and federal laws and regulations that helps determine if a unit is financially able to meet closure and postclosure care requirements. However, the County has also elected to establish a reserve fund that accumulates resources through annual contributions for the payment of closure and postclosure care costs. At June 30, 2000, those funds are held in investments with a cost and market value of \$2,590,825.

The County expects that future inflation costs will be paid from the interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or by future tax revenues.

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

Deferred Revenues

Deferred revenues at June 30, 2000, consist of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects</u>
Prepaid taxes, not yet earned	\$ 275,394	\$ -	\$ -
Taxes receivable (net)	1,776,134	89,514	-
Other	69,629	-	29,950
Total	<u>\$ 2,121,157</u>	<u>\$ 89,514</u>	<u>\$ 29,950</u>
	=====	=====	=====

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County carries commercial coverage for all risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

The ABC Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The ABC Board has property, general liability, auto liability, workers' compensation, and employee health coverage. The Board also has liquor legal liability coverage. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

Claims and Judgments

At June 30, 2000, the County was a defendant to various lawsuits. In the opinion of management and the County attorney, the ultimate outcome of these legal matters will not have a materially adverse effect on the County's financial position.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Long-Term Obligations

Capital Leases

The County has entered into agreements to lease certain equipment. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

Capital leases include the following:

1. Lease executed on June 5, 1995 for 18 two-way radios requiring 60 monthly installments of \$421.
2. Lease executed on December 5, 1995 for computer equipment requiring 48 monthly installments of \$601.
3. Lease executed on August 1, 1996 for a copier, staple sorter, and pedestal requiring 36 monthly installments of \$308.
4. Lease executed on August 1, 1996 for a copier requiring 36 monthly installments of \$308.
5. Lease executed on October 1, 1996 for computer equipment requiring 36 monthly installments of \$1,015.
6. Lease executed on October 3, 1996 for a copier requiring 60 monthly installments of \$245.
7. Lease executed on November 5, 1996 for computers requiring 48 monthly installments of \$975.
8. Lease executed on January 15, 1997 for a copier requiring 60 monthly installments of \$470.
9. Lease executed on April 22, 1997 for a copier requiring 60 monthly installments of \$373.
10. Lease executed on June 5, 1997 for modems requiring 41 monthly installments of \$111.

Under the terms of all the leases, the County at the end of the lease term has a purchase option of \$1.

There was one new capital lease agreement for the fiscal year ended June 30, 2000 executed on March 31, 2000 for a copier requiring 36 monthly payments of \$409.

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

The following is an analysis of the assets recorded under capital leases in the County's General Fixed Assets Account Group at June 30:

<u>Classes of Property</u>	<u>2000</u>
Equipment	\$ 287,736
	=====

For Wilson County, the future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2000 were as follows:

<u>Year Ending</u> <u>June 30</u>	<u>General Long-</u> <u>Term Debt</u>
2001	\$ 24,778
2002	8,994
2003	4,087
<hr/>	
Total minimum lease payments	\$ 37,859
Less: amount representing interest	3,690
<hr/>	
Present value of the minimum lease payments	\$ 34,169
	=====

General Obligation Indebtedness

The County records long-term debt of the governmental funds at face value in the general long-term debt account group. All general obligation bonds serviced by the County's general fund are collateralized by the full faith, credit, and taxing power of the County.

The County's general obligation bonds payable at June 30, 2000 are comprised of the following individual issues:

General Obligation Bonds:

\$8,000,000 Detention Bond Issue - February 1, 1993; due in annual principal installments of \$400,000 through June 2013; interest at 4.5% to 4.75%; payable on June 1 and December 1	\$ 5,600,000
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Notes Payable:

\$8,500,000 Financing Agreement - December 19, 1996; due in semi-annual principal and interest payments of \$408,868 through January 1, 2006; interest at 5.07%; payable on July 1 and January 1	7,281,189
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(continued)

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

<p>\$8,500,000 Financing Agreement - January 15, 1997; due in semi-annual principal and interest payments of \$405,000 through January 1, 2006; interest at 4.99%; payable on July 1 and January 1</p>	7,247,425
<p>\$3,500,000 Notes Payable - December 22, 1992; due in semi-annual principal and interest payments of \$171,374 through January 2008; interest at 5.73%; payable January 10 and July 10; collateralized by a deed of trust on a building</p>	2,205,410
<p>\$1,340,875 Notes Payable - November 20, 1997; due in quarterly principal and interest payments of \$30,338 through December 2012; interest at 4.25%; payable March 1, June 1, September 1 and December 1; collateralized by a deed of trust on a building</p>	1,172,050
<p>\$5,000,000 Financing Agreement - August 30, 1999; due in semi-annual principal and interest payments of \$166,667 through August 30, 2014; interest at 5.06%; payable on February 28 and August 30</p>	4,833,333
<p>\$3,000,000 Notes Payable - November 12, 1999; due in semi-annual principal and interest payments of \$300,000 through November 12, 2004; interest at 4.79%; payable on May 12 and November 12; collateralized by a deed of trust on a building</p>	2,700,000
<p>\$2,850,000 Notes Payable - August 22, 1997; County's share of a joint loan with the City of Wilson for 1/2 of a building constructed as an industrial economic incentive; currently leased so that debt service is funded by annual rents. When the debt is paid title will transfer to lessee; due in monthly principal and interest payments of \$14,455 through December 2010; interest at prime payable monthly</p>	1,172,743
<p>\$800,000 Notes Payable - October 21, 1994; County's share of a joint loan with the City of Wilson for 1/2 of a building constructed as an industrial economic incentive; due in monthly principal and interest payments of \$3,966 through December 2009; interest at prime less .25 percent payable monthly</p>	614,946
<p>Total</p>	<hr/> <p>\$ 32,827,096 =====</p>

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

The annual requirements to amortize general obligation bonds outstanding as of June 30, 2000, including interest payments, are as follows:

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Interest Payments</u>	<u>Total</u>
2001	\$ 400,000	\$ 130,600	\$ 530,600
2002	400,000	121,600	521,600
2003	400,000	112,400	512,400
2004	400,000	103,200	503,200
2005	400,000	94,000	494,000
Thereafter	<u>3,600,000</u>	<u>425,800</u>	<u>4,025,800</u>
Total	\$ 5,600,000	\$ 987,600	\$ 6,587,600
	=====	=====	=====

The annual requirements to amortize notes payable outstanding as of June 30, 2000, including interest payments, are as follows:

<u>Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2001	\$ 2,214,828	\$ 2,326,594	\$ 4,541,422
2002	2,283,719	2,212,367	4,496,086
2003	2,356,145	2,094,333	4,450,478
2004	2,432,598	1,972,271	4,404,869
2005	2,214,276	1,545,928	3,760,204
Thereafter	<u>15,725,530</u>	<u>6,464,835</u>	<u>22,190,365</u>
Total	\$ 27,227,096	\$ 16,616,328	\$ 43,843,424
	=====	=====	=====

At June 30, 2000, the County had a legal debt margin of \$248,658,034.

The following is a summary of changes in general long-term debt for the year ended June 30, 2000:

<u>By Type</u>	<u>General Long -Term Debt July 1, 1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>General Long -Term Debt June 30, 2000</u>
General				
Obligation Bonds	\$ 6,000,000	\$ -	\$ 400,000	\$ 5,600,000
Notes payable	21,007,850	8,000,000	1,780,754	27,227,096
Compensated absences	891,497	120,992	-	1,012,489
Capital leases	60,016	12,000	37,847	34,169
Unfunded Special Separation Allowance	142,766	27,070	-	169,836
Total	<u>\$ 28,102,129</u>	<u>\$ 8,160,062</u>	<u>\$ 2,218,601</u>	<u>\$ 34,043,590</u>
	=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>By Purpose</u>	General Long -Term Debt <u>July 1, 1999</u>	<u>Additions</u>	<u>Retirements</u>	General Long -Term Debt <u>June 30, 2000</u>
Schools	\$ 15,392,464	\$ 5,000,000	\$ 1,030,517	\$ 19,361,947
Jail	6,000,000	-	400,000	5,600,000
Buildings	2,421,006	3,000,000	515,596	4,905,410
Equipment	1,301,744	12,000	107,525	1,206,219
Compensated absences	891,497	120,992	-	1,012,489
Public Safety	142,766	27,070	-	169,836
Industrial Development				
Buildings	<u>1,952,652</u>	<u>-</u>	<u>164,963</u>	<u>1,787,689</u>
Total	<u>\$ 28,102,129</u>	<u>\$ 8,160,062</u>	<u>\$ 2,218,601</u>	<u>\$ 34,043,590</u>
	=====	=====	=====	=====

Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2000 is as follows:

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government	Component unit - ABC Board	
- General Fund	- required distributions	\$ 56,250
		=====

4. RELATED ORGANIZATIONS

Wilson Memorial Hospital (the "Hospital") is a not-for-profit corporation and is a legally separate organization. Although the County Board of Commissioners is responsible for appointing the members of the Board of the Hospital, the County's accountability for this organization does not extend beyond making these appointments.

5. JOINT VENTURES

Wilson Economic Development Council

The County is a participant with the City of Wilson (the "City") in a joint venture to promote industrial and commercial development of the County and City. The Council is managed by a nine-member board composed of four appointees from the County, four appointees from the City and a chairman from either the County or City based on election by the Board. The by-laws of the Council state that the County and City are to provide funding for the financial requirements and operations of the Council. In accordance with the joint venture agreement, the County contributed \$176,038 to the Council for the fiscal year ended June 30, 2000. The participating governments do not have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2000. Complete financial statements for the Council can be obtained from the Council's administrative offices at 126 West Nash Street, Wilson, North Carolina 27893.

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Rocky Mount-Wilson Airport Authority

The County, in conjunction with the City of Wilson, City of Rocky Mount, County of Wilson, and County of Nash, participates in the Rocky Mount-Wilson Airport Authority (the "Airport"). Each participating city appoints two members and each participating County appoints one member to the seven member board. The Airport is a joint venture established to facilitate economic expansion within the region and improve the quality of life for its citizens. The County has an ongoing financial responsibility for the Airport because it and the other participants are legally obligated, under the intergovernmental agreement that created the Airport, to honor any deficiencies in the event that proceeds from other default remedies are insufficient. The County contributed \$59,108 to the Airport during the fiscal year ended June 30, 2000. The participating governments do not have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2000. Complete financial statements for the Airport can be obtained from the Airport's administrative offices at 250 Airport Drive, Elm City, North Carolina 27822.

Wilson Technical Community College

The County, in conjunction with the State of North Carolina and the Wilson County Board of Education, participates in a joint venture to operate the Wilson Technical Community College. Each of the three participants appoints four members of the thirteen member Board of Trustees of the Community College. The president of the Community College's student government serves as an ex officio nonvoting member of the Community College's board of trustees. The Community College is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the Community College and also provides some financial support for the Community College's operations. The County has an ongoing financial responsibility for the Community College because of the statutory responsibilities to provide funding for the Community College's facilities. The County contributed \$1,058,357 and \$121,900 to the Community College for operating and capital purposes, respectively, during the fiscal year ended June 30, 2000. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2000. Complete financial statements for the Community College may be obtained from the Community College's administrative offices at 902 Herring Avenue, Wilson, North Carolina 27893.

Wilson-Greene Board of Mental Health, Mental Retardation and Substance Abuse

The County, in conjunction with Greene County, participates in a joint venture to operate the Wilson-Greene Board of Mental Health, Mental Retardation and Substance Abuse (the "Board"). The Board of County Commissioners of each participating county appoints one county commissioner to the Board. The appointed commissioners then appoint the remaining thirteen members of the Board. Each participant in the joint venture makes an annual appropriation to

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

the Board, but the majority of its funding comes from other sources. During the fiscal year ended June 30, 2000, the County contributed \$312,504 to the Board. None of the participating governments have an equity interest in the Board, so no equity interest has been reflected in the financial statements at June 30, 2000. Complete financial statements for the Board may be obtained from the Board's offices at 1709 South Tarboro Street, Wilson, North Carolina 27893.

6. JOINTLY GOVERNED ORGANIZATIONS

Upper Coastal Plain Council of Governments

The County, in conjunction with five other counties and 35 municipalities, established the Upper Coastal Plain Council of Governments (the "Council"). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees and other costs of \$24,303 to the Council during the fiscal year ended June 30, 2000.

Wilson County Tourism Development Authority

The County of Wilson and the City of Wilson created the Wilson County Tourism Development Authority (the "Authority"), a public authority established to promote the growth of tourism and travel related industry. The Authority is funded by occupancy sales tax on motel and bed and breakfast rentals. The Authority receives no financial support from the County.

7. SUPPLEMENTAL AND ADDITIONAL SUPPLEMENTAL ONE-HALF OF ONE PERCENT LOCAL GOVERNMENT SALES AND USE TAXES

State law (Chapter 105, Articles 40 and 42, of the North Carolina General Statutes) requires the County to use a portion of the proceeds of its supplemental and additional supplemental sales taxes, or local option sales taxes, for public school capital outlays or to retire public school indebtedness. During the fiscal year ended June 30, 2000, the County reported these local option sales taxes within its General Fund. The County expended the restricted portion of these taxes for public school capital outlays.

8. PUBLIC SCHOOL BUILDING BOND ACT OF 1996

The General Assembly passed the Public School Building Bond Act of 1996 to provide for the issuance of \$1.8 billion in State bonds to be used for making grants to counties for qualified public school capital outlay projects. The Department of Public Instruction is responsible for project approval and the distribution of funds. The principal amounts of bonds or notes issued by the State in any twelve month period may not exceed \$450 million.

WILSON COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

Of the total \$1.8 billion authorized, \$30 million will be allocated as grants to counties that have small county school systems, after considering whether the counties demonstrate both greater than average school construction needs and high property tax rates. The primary allocation of \$1.77 billion will be distributed to all counties based on the average daily membership, the ability to pay, and the growth rate of the school administrative units located within each county.

The distribution of the primary allocation is subject to the satisfaction of certain match requirements by the counties. Match requirements may be satisfied by non-State expenditures for public school facilities made on or after January 1, 1992. Wilson County's matching requirement of \$.50 for each dollar of allocated bond proceeds has been fulfilled.

Because the County has met its matching requirement, the County recognizes revenues equal to the liabilities incurred for approved project expenditures. Wilson County requests bond funds by project to be transferred to an account established by Wilson County Board of Education for payment of invoices. To date, the County has expended \$5,388,744 of its allocation of \$14,268,097.

9. BENEFIT PAYMENTS ISSUED BY THE STATE

The amounts listed below were paid directly to individual recipients by the State from federal and State monies. County personnel are involved with certain functions, primarily eligibility determinations, that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients which do not appear in the general purpose financial statements because they are not revenues and expenditures of the County.

	<u>Federal</u>	<u>State</u>
Medical Assistance Program		
Medicaid - Title XIX	\$ 37,281,852	\$ 18,835,294
IV - E Adoption	151,197	45,187
IV - E Foster Care	261,992	48,836
Temporary Assistance for Needy Families	1,629,735	-
Low Income Home Energy		
Assistance Block Grant	140,873	-
WIC	1,339,904	-
Special Assistance for Adults	-	871,136
Food Stamp Program	7,449,034	-
CWS Adoption	13,985	55,534
State Foster Home	-	29,548
Refugee Assistance Payment	780	-
	<u> </u>	<u> </u>
Total	\$ 48,269,352	\$ 19,885,535
	=====	=====

WILSON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

10. SUMMARY DISCLOSURE OF SIGNIFICANT COMMITMENTS AND CONTINGENCIES

Commitments

The County is currently committed to construction contracts for the new County Emergency Service Building and various school improvements. The amount of the contracts not completed at June 30, 2000 was approximately \$1,580,776 for the Emergency Service Building and \$23,534,615 on the school improvement.

Also the County has entered into various contracts and agreements to construct and operate a county water system. This project will be financed by grants and debt proceeds. The total cost to construct is approximately \$8,012,000.

Employment Security Benefits

The County and the ABC Board have elected to pay the direct cost of employment security benefits in lieu of employment security taxes on payroll. A liability for benefit payments could accrue in a year following discharge of employees. In management's opinion, such liability, if any, would not be significant to the general purpose financial statements.

Operating Leases

The County is obligated under operating leases to make monthly payments ranging from \$111 to \$1,015 through February 2002. Lease expenditures for the fiscal year ended June 30, 2000 totaled \$62,828. Under these leases, minimum lease payments for the fiscal year ending June 30, 2001 total \$62,828.

11. FINANCIAL ASSISTANCE PROGRAMS

The County has received proceeds from several federal and State Grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

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WILSON COUNTY, NORTH CAROLINA
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS

Exhibit A-1

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/94	\$ -	\$ 215,111	\$ 215,111	.00%	\$ 1,326,932	16.21%
12/31/95	-	278,703	278,703	.00%	1,359,862	20.49%
12/31/96	-	319,619	319,619	.00%	1,502,886	21.27%
12/31/97	-	357,219	357,219	.00%	1,636,804	21.82%
12/31/98	-	386,832	386,832	.00%	1,703,087	22.71%
12/31/99	-	430,641	430,641	.00%	1,865,945	23.08%

WILSON COUNTY, NORTH CAROLINA
 LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS

Exhibit A-2

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2000	\$ 53,230	49.00%
1999	48,760	44.40%
1998	44,185	49.14%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/99
Actuarial cost method	Projected unit credit
Amortization method	Level dollar closed
Remaining amortization period	20 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	7.25%
Projected salary increases*	4.4 to 8.5%
*Includes inflation at	3.75%
Cost-of-living adjustments	none

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Property taxes	\$ 24,238,110	\$ 25,646,699	\$ 1,408,589	\$ 24,389,537
Other Taxes and Licenses:				
Intangible taxes	\$ 660,000	\$ 667,675	\$ 7,675	\$ 675,969
Local option sales taxes	9,000,000	9,524,484	524,484	9,333,168
Excise taxes	352,000	357,171	5,171	323,193
Privilege licenses	12,000	14,107	2,107	13,439
Inventory tax	1,292,100	1,289,447	(2,653)	1,292,112
Beer and wine tax	98,000	105,380	7,380	101,030
Franchise tax	40,000	50,626	10,626	47,570
Food stamp tax	76,000	75,890	(110)	76,598
Sales tax refund	2,400	1,932	(468)	12,224
Senior citizens exemption	70,020	72,895	2,875	70,020
Total	<u>\$ 11,602,520</u>	<u>\$ 12,159,607</u>	<u>\$ 557,087</u>	<u>\$ 11,945,323</u>
Unrestricted				
Intergovernmental Revenues:				
Housing authority	\$ 41,000	\$ 42,727	\$ 1,727	\$ 48,853
Tourism authority	7,500	9,375	1,875	7,709
Property Tax Revenue Loss	-	65,493	65,493	-
Total	<u>\$ 48,500</u>	<u>\$ 117,595</u>	<u>\$ 69,095</u>	<u>\$ 56,562</u>
Restricted				
Intergovernmental Revenues:				
Federal and State grants:				
Social services	\$ 11,077,050	\$ 10,238,889	\$ (838,161)	\$ 8,649,306
Health services	5,394,161	5,382,729	(11,432)	5,865,230
Public Schools Facilities Act	-	-	-	1,841,229
State School bonds	-	-	-	1,250,054
General Fund	1,456,786	1,296,364	(160,422)	1,111,126
Hurricane Recovery Assistance	1,243,115	1,118,530	(124,585)	-
FEMA Reimbursement	136,047	191,606	55,559	-
Court facilities fees	106,000	229,775	123,775	159,479
ABC Board rehabilitation	21,000	22,941	1,941	22,143
Total	<u>\$ 19,434,159</u>	<u>\$ 18,480,834</u>	<u>\$ (953,325)</u>	<u>\$ 18,898,567</u>
Permits and Fees:				
Building permits and				
Inspection fees	\$ 62,000	\$ 92,228	\$ 30,228	\$ 79,729
Register of Deeds	286,000	284,194	(1,806)	303,305
Total	<u>\$ 348,000</u>	<u>\$ 376,422</u>	<u>\$ 28,422</u>	<u>\$ 383,034</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues: (continued)				
Services and Other Fees:				
Rents, concessions and other fees	\$ 1,035,608	\$ 1,050,663	\$ 15,055	\$ 962,533
Jail fees	1,004,000	766,575	(237,425)	1,390,084
Ambulance fees	460,000	493,257	33,257	533,780
Communications center	475,000	522,231	47,231	487,526
Total	<u>\$ 2,974,608</u>	<u>\$ 2,832,726</u>	<u>\$ (141,882)</u>	<u>\$ 3,373,923</u>
Investment Earnings	<u>\$ 1,350,000</u>	<u>\$ 1,517,741</u>	<u>\$ 167,741</u>	<u>\$ 1,468,441</u>
Miscellaneous:				
Floyd Relief - Donations	\$ -	\$ 503,757	\$ 503,757	\$ -
Sale of fixed assets	-	-	-	237,500
Other	69,018	142,996	73,978	84,877
Total	<u>\$ 69,018</u>	<u>\$ 646,753</u>	<u>\$ 577,735</u>	<u>\$ 322,377</u>
Total Revenues	<u>\$ 60,064,915</u>	<u>\$ 61,778,377</u>	<u>\$ 1,713,462</u>	<u>\$ 60,837,764</u>
Expenditures:				
General Government:				
Board of Commissioners:				
Salaries and employee benefits	\$ 34,275	\$ 34,275	\$ -	\$ 30,508
Operating expenses	44,912	44,474	438	31,686
Total	<u>\$ 79,187</u>	<u>\$ 78,749</u>	<u>\$ 438</u>	<u>\$ 62,194</u>
Administration:				
Salaries and employee benefits	\$ 260,939	\$ 255,146	\$ 5,793	\$ 307,348
Operating expenses	22,110	21,775	335	108,332
Capital outlay	1,289	1,289	-	1,099
Total	<u>\$ 284,338</u>	<u>\$ 278,210</u>	<u>\$ 6,128</u>	<u>\$ 416,779</u>
Human Resources:				
Salaries and employee benefits	\$ 68,661	\$ 45,012	\$ 23,649	\$ 41,930
Operating expenses	37,675	32,611	5,064	25,999
Capital outlay	1,000	-	1,000	206
Total	<u>\$ 107,336</u>	<u>\$ 77,623</u>	<u>\$ 29,713</u>	<u>\$ 68,135</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
General Government: (continued)				
Board of Elections:				
Salaries and				
employee benefits	\$ 157,250	\$ 156,676	\$ 574	\$ 130,935
Operating expenses	57,230	56,497	733	52,324
Data processing charges	800	796	4	235
Capital outlay	<u>13,220</u>	<u>13,217</u>	<u>3</u>	<u>9,805</u>
Total	<u>\$ 228,500</u>	<u>\$ 227,186</u>	<u>\$ 1,314</u>	<u>\$ 193,299</u>
Finance:				
Salaries and				
employee benefits	\$ 273,009	\$ 268,444	\$ 4,565	\$ 243,233
Operating expenses	97,500	94,768	2,732	69,254
Capital outlay	<u>2,300</u>	<u>2,280</u>	<u>20</u>	<u>3,786</u>
Total	<u>\$ 372,809</u>	<u>\$ 365,492</u>	<u>\$ 7,317</u>	<u>\$ 316,273</u>
Office of Tax Supervisor:				
Salaries and				
employee benefits	\$ 522,169	\$ 513,856	\$ 8,313	\$ 485,899
Operating expenses	192,765	154,249	38,516	227,158
Data processing charges	39,000	38,017	983	36,033
Capital outlay	<u>22,000</u>	<u>19,990</u>	<u>2,010</u>	<u>-</u>
Total	<u>\$ 775,934</u>	<u>\$ 726,112</u>	<u>\$ 49,822</u>	<u>\$ 749,090</u>
Mapping Department:				
Salaries and				
employee benefits	\$ 118,532	\$ 115,540	\$ 2,992	\$ 87,915
Operating expenses	28,088	25,645	2,443	32,116
Capital outlay	<u>5,093</u>	<u>5,093</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 151,713</u>	<u>\$ 146,278</u>	<u>\$ 5,435</u>	<u>\$ 120,031</u>
Register of Deeds:				
Salaries and				
employee benefits	\$ 266,438	\$ 260,200	\$ 6,238	\$ 252,719
Operating expenses	276,500	266,639	9,861	280,697
Capital outlay	<u>8,500</u>	<u>7,445</u>	<u>1,055</u>	<u>13,139</u>
Total	<u>\$ 551,438</u>	<u>\$ 534,284</u>	<u>\$ 17,154</u>	<u>\$ 546,555</u>
Court Facilities:				
Salaries and				
employee benefits	\$ 176,851	\$ 167,014	\$ 9,837	\$ 166,215
Operating expenses	136,727	107,640	29,087	117,100
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>	<u>4,730</u>
Total	<u>\$ 314,078</u>	<u>\$ 274,654</u>	<u>\$ 39,424</u>	<u>\$ 288,045</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
General Government: (continued)				
Agriculture Building:				
Operating expenses	\$ 38,700	\$ 38,180	\$ 520	\$ 34,291
Capital outlay	2,500	1,484	1,016	468
Total	<u>\$ 41,200</u>	<u>\$ 39,664</u>	<u>\$ 1,536</u>	<u>\$ 34,759</u>
Public Buildings:				
Operating expenses	\$ 360,555	\$ 273,275	\$ 87,280	\$ 272,095
Capital outlay	6,095	5,585	510	1,020
Total	<u>\$ 366,650</u>	<u>\$ 278,860</u>	<u>\$ 87,790</u>	<u>\$ 273,115</u>
Central Service:				
Salaries and employee benefits	\$ 63,518	\$ 45,748	\$ 17,770	\$ -
Operating expenses	750,491	439,894	310,597	606,132
Total	<u>\$ 814,009</u>	<u>\$ 485,642</u>	<u>\$ 328,367</u>	<u>\$ 606,132</u>
Technology Services:				
Salaries and employee benefits	\$ 94,684	\$ 92,553	\$ 2,131	\$ -
Operating expenses	74,328	72,727	1,601	-
Capital outlay	21,172	21,172	-	-
Total	<u>\$ 190,184</u>	<u>\$ 186,452</u>	<u>\$ 3,732</u>	<u>\$ -</u>
Other:				
Industrial Council	\$ 176,038	\$ 176,038	\$ -	\$ 176,038
Upper Coastal Plain Council of Governments	24,304	24,303	1	24,211
Chamber of Commerce	2,000	2,000	-	2,000
Historical Preservation	31,610	31,610	-	29,860
Block Grant - Aging	506,895	444,756	62,139	482,054
Other area projects	542,799	575,069	(32,270)	-
Total	<u>\$ 1,283,646</u>	<u>\$ 1,253,776</u>	<u>\$ 29,870</u>	<u>\$ 714,163</u>
Total General Government	<u>\$ 5,561,022</u>	<u>\$ 4,952,982</u>	<u>\$ 608,040</u>	<u>\$ 4,388,570</u>
Public Safety:				
Sheriff:				
Salaries and employee benefits	\$ 2,089,852	\$ 2,061,378	\$ 28,474	\$ 1,920,170
Operating expenses	708,920	701,726	7,194	465,768
Capital outlay	132,658	129,210	3,448	258,858
Total	<u>\$ 2,931,430</u>	<u>\$ 2,892,314</u>	<u>\$ 39,116</u>	<u>\$ 2,644,796</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Public Safety: (continued)				
County Jail:				
Salaries and				
employee benefits	\$ 1,716,631	\$ 1,512,693	\$ 203,938	\$ 1,638,260
Operating expenses	679,048	613,106	65,942	599,325
Capital outlay	<u>17,885</u>	<u>16,731</u>	<u>1,154</u>	<u>43,405</u>
Total	<u>\$ 2,413,564</u>	<u>\$ 2,142,530</u>	<u>\$ 271,034</u>	<u>\$ 2,280,990</u>
Emergency Management:				
Salaries and				
employee benefits	\$ 48,677	\$ 48,627	\$ 50	\$ 42,818
Operating expenses	28,824	13,834	14,990	16,219
FEMA	89,090	85,090	4,000	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,995</u>
Total	<u>\$ 166,591</u>	<u>\$ 147,551</u>	<u>\$ 19,040</u>	<u>\$ 64,032</u>
Emergency Communications				
Center:				
Salaries and				
employee benefits	\$ 688,325	\$ 649,434	\$ 38,891	\$ 612,812
Operating expenses	119,366	48,833	70,533	49,192
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,992</u>
Total	<u>\$ 807,691</u>	<u>\$ 698,267</u>	<u>\$ 109,424</u>	<u>\$ 671,996</u>
Emergency Medical Services:				
Salaries and				
employee benefits	\$ 1,068,384	\$ 1,021,401	\$ 46,983	\$ 993,394
Operating expenses	293,310	268,805	24,505	251,227
Capital outlay	<u>139,730</u>	<u>137,244</u>	<u>2,486</u>	<u>34,100</u>
Total	<u>\$ 1,501,424</u>	<u>\$ 1,427,450</u>	<u>\$ 73,974</u>	<u>\$ 1,278,721</u>
Inspections:				
Salaries and				
employee benefits	\$ 98,975	\$ 98,097	\$ 878	\$ 79,313
Operating expenses	13,852	11,676	2,176	9,090
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 112,827</u>	<u>\$ 109,773</u>	<u>\$ 3,054</u>	<u>\$ 88,403</u>
Medical Examiner	<u>\$ 46,000</u>	<u>\$ 45,309</u>	<u>\$ 691</u>	<u>\$ 29,782</u>
Fire Department	<u>\$ 7,932</u>	<u>\$ 6,532</u>	<u>\$ 1,400</u>	<u>\$ 6,432</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Public Safety: (continued)				
Old Jail:				
Salaries and				
employee benefits	\$ 506,889	\$ 438,526	\$ 68,363	\$ 386,042
Operating expenses	122,900	119,911	2,989	143,834
Capital outlay	-	-	-	1,992
Total	<u>\$ 629,789</u>	<u>\$ 558,437</u>	<u>\$ 71,352</u>	<u>\$ 531,868</u>
Total Public Safety	<u>\$ 8,617,248</u>	<u>\$ 8,028,163</u>	<u>\$ 589,085</u>	<u>\$ 7,597,020</u>
Environmental Protection:				
Forestry Program:				
Salaries and				
employee benefits	\$ 8,979	\$ 8,869	\$ 110	\$ 8,526
Operating expenses	62,118	50,220	11,898	62,344
Total	<u>\$ 71,097</u>	<u>\$ 59,089</u>	<u>\$ 12,008</u>	<u>\$ 70,870</u>
Soil Conservation:				
Salaries and				
employee benefits	\$ 120,313	\$ 112,985	\$ 7,328	\$ 118,322
Operating expenses	21,566	16,394	5,172	14,372
Capital outlay	6,382	2,335	4,047	3,637
Reserve	6,898	571	6,327	(3,190)
Total	<u>\$ 155,159</u>	<u>\$ 132,285</u>	<u>\$ 22,874</u>	<u>\$ 133,141</u>
Total Environmental Protection	<u>\$ 226,256</u>	<u>\$ 191,374</u>	<u>\$ 34,882</u>	<u>\$ 204,011</u>
Economic and Physical Development:				
Agriculture Extension and 4-H:				
Salaries and				
employee benefits	\$ 280,445	\$ 257,389	\$ 23,056	\$ 222,031
Operating expenses	42,141	33,524	8,617	71,280
Capital outlay	9,850	9,455	395	39,424
Total	<u>\$ 332,436</u>	<u>\$ 300,368</u>	<u>\$ 32,068</u>	<u>\$ 332,735</u>
Planning and Zoning:				
Salaries and				
employee benefits	\$ 104,553	\$ 98,427	\$ 6,126	\$ 93,642
Operating expenses	18,000	7,133	10,867	9,182
Capital outlay	2,100	1,900	200	-
Total	<u>\$ 124,653</u>	<u>\$ 107,460</u>	<u>\$ 17,193</u>	<u>\$ 102,824</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Total Economic and Physical Development	\$ 457,089	\$ 407,828	\$ 49,261	\$ 435,559
Human Services:				
Mental Health	\$ 424,086	\$ 312,504	\$ 111,582	\$ 299,048
Diversified Opportunities	\$ 41,160	\$ 41,160	\$ -	\$ 41,160
Breastfeeding and Nutrition:				
Salaries and employee benefits	\$ 47,243	\$ 40,417	\$ 6,826	\$ -
Operating expenses	21,900	11,134	10,766	-
Total	\$ 69,143	\$ 51,551	\$ 17,592	\$ -
Health Department:				
Administration:				
Salaries and employee benefits	\$ 285,014	\$ 250,055	\$ 34,959	\$ 240,598
Operating expenses	213,528	208,421	5,107	226,372
Capital outlay	10,295	8,690	1,605	4,497
Total	\$ 508,837	\$ 467,166	\$ 41,671	\$ 471,467
Tuberculosis Control:				
Salaries and employee benefits	\$ 94,272	\$ 86,446	\$ 7,826	\$ 83,062
Operating expenses	17,790	16,000	1,790	14,220
Total	\$ 112,062	\$ 102,446	\$ 9,616	\$ 97,282
Tuberculosis Center for Disease Control:				
Salaries and employee benefits	\$ 45,472	\$ 44,874	\$ 598	\$ 44,789
Operating expenses	2,800	1,210	1,590	1,630
Total	\$ 48,272	\$ 46,084	\$ 2,188	\$ 46,419
Aging:				
Salaries and employee benefits	\$ 6,500	\$ 18,873	\$ (12,373)	\$ 29,199
Operating expenses	52,121	42,060	10,061	5,742
Total	\$ 58,621	\$ 60,933	\$ (2,312)	\$ 34,941

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Human Services: (continued)				
Health Department (continued)				
Family Planning:				
Salaries and				
employee benefits	\$ 453,481	\$ 437,666	\$ 15,815	\$ 400,624
Operating expenses	118,027	109,147	8,880	100,844
Capital outlay	-	-	-	18,246
Total	<u>\$ 571,508</u>	<u>\$ 546,813</u>	<u>\$ 24,695</u>	<u>\$ 519,714</u>
Immunization Action Plan:				
Salaries and				
employee benefits	\$ -	\$ -	\$ -	\$ 19,333
Operating expenses	24,577	23,241	1,336	5,140
Total	<u>\$ 24,577</u>	<u>\$ 23,241</u>	<u>\$ 1,336</u>	<u>\$ 24,473</u>
Crippled Children:				
Salaries and				
employee benefits	\$ 14,336	\$ 14,235	\$ 101	\$ 13,378
Operating expenses	1,386	1,320	66	1,500
Total	<u>\$ 15,722</u>	<u>\$ 15,555</u>	<u>\$ 167</u>	<u>\$ 14,878</u>
Maternal Health:				
Salaries and				
employee benefits	\$ 557,285	\$ 522,050	\$ 35,235	\$ 477,442
Operating expenses	113,957	106,029	7,928	95,602
Capital outlay	12,000	10,841	1,159	39,566
Total	<u>\$ 683,242</u>	<u>\$ 638,920</u>	<u>\$ 44,322</u>	<u>\$ 612,610</u>
Breast Feeding Promotion:				
Salaries and				
employee benefits	\$ 3,885	\$ 3,891	\$ (6)	\$ 4,417
Operating expenses	2,596	2,596	-	1,858
Total	<u>\$ 6,481</u>	<u>\$ 6,487</u>	<u>\$ (6)</u>	<u>\$ 6,275</u>
Communicable Disease:				
Salaries and				
employee benefits	\$ 264,755	\$ 265,167	\$ (412)	\$ 241,273
Operating expenses	23,030	23,016	14	22,030
Total	<u>\$ 287,785</u>	<u>\$ 288,183</u>	<u>\$ (398)</u>	<u>\$ 263,303</u>
Comprehensive Breast Cancer Prevention:				
Salaries and				
employee benefits	\$ 20,976	\$ 16,492	\$ 4,484	\$ 13,664
Operating expenses	12,750	8,889	3,861	6,478
Total	<u>\$ 33,726</u>	<u>\$ 25,381</u>	<u>\$ 8,345</u>	<u>\$ 20,142</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Human Services: (continued)				
Health Department: (continued)				
Child Health:				
Salaries and				
employee benefits	\$ 395,308	\$ 397,376	\$ (2,068)	\$ 441,440
Operating expenses	<u>68,511</u>	<u>53,811</u>	<u>14,700</u>	<u>30,326</u>
Total	<u>\$ 463,819</u>	<u>\$ 451,187</u>	<u>\$ 12,632</u>	<u>\$ 471,766</u>
Child Service Coordination:				
Salaries and				
employee benefits	\$ 259,845	\$ 259,093	\$ 752	\$ 194,769
Operating expenses	21,932	20,048	1,884	11,456
Capital outlay	<u>11,206</u>	<u>10,858</u>	<u>348</u>	<u>-</u>
Total	<u>\$ 292,983</u>	<u>\$ 289,999</u>	<u>\$ 2,984</u>	<u>\$ 206,225</u>
Adult Health Services:				
Salaries and				
employee benefits	\$ -	\$ -	\$ -	\$ 146,293
Operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,752</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,045</u>
Home Health Service:				
Salaries and				
employee benefits	\$ 2,140,957	\$ 1,730,612	\$ 410,345	\$ 1,927,614
Operating expenses	1,363,861	1,208,499	155,362	1,361,445
Capital outlay	<u>1,600</u>	<u>1,574</u>	<u>26</u>	<u>55,456</u>
Total	<u>\$ 3,506,418</u>	<u>\$ 2,940,685</u>	<u>\$ 565,733</u>	<u>\$ 3,344,515</u>
Health Promotion:				
Salaries and				
employee benefits	\$ 227,290	\$ 226,522	\$ 768	\$ 38,481
Operating expenses	67,803	58,872	8,931	4,127
Capital outlay	<u>3,079</u>	<u>3,065</u>	<u>14</u>	<u>-</u>
Total	<u>\$ 298,172</u>	<u>\$ 288,459</u>	<u>\$ 9,713</u>	<u>\$ 42,608</u>
WIC Clinic Administration:				
Salaries and				
employee benefits	\$ 67,376	\$ 67,370	\$ 6	\$ 65,693
Operating expenses	15,306	15,276	30	2,186
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,025</u>
Total	<u>\$ 82,682</u>	<u>\$ 82,646</u>	<u>\$ 36</u>	<u>\$ 69,904</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Human Services: (continued)				
Health Department: (continued)				
Aging and Arthritis:				
Salaries and				
employee benefits	\$ 16,273	\$ 2,159	\$ 14,114	\$ 43,376
Operating expenses	60,000	36,204	23,796	-
Total	<u>\$ 76,273</u>	<u>\$ 38,363</u>	<u>\$ 37,910</u>	<u>\$ 43,376</u>
WIC Nutrition Education:				
Salaries and				
employee benefits	\$ 55,512	\$ 54,487	\$ 1,025	\$ 64,891
Operating expenses	2,954	2,049	905	2,974
Capital outlay	-	-	-	207
Total	<u>\$ 58,466</u>	<u>\$ 56,536</u>	<u>\$ 1,930</u>	<u>\$ 68,072</u>
Animal Control:				
Salaries and				
employee benefits	\$ 210,353	\$ 202,771	\$ 7,582	\$ 204,006
Operating expenses	50,774	39,239	11,535	24,774
Capital outlay	5,100	5,080	20	15,428
Total	<u>\$ 266,227</u>	<u>\$ 247,090</u>	<u>\$ 19,137</u>	<u>\$ 244,208</u>
AIDS Control:				
Salaries and				
employee benefits	\$ 106,694	\$ 93,073	\$ 13,621	\$ 84,272
Operating expenses	10,864	8,732	2,132	7,179
Capital outlay	-	-	-	-
Total	<u>\$ 117,558</u>	<u>\$ 101,805</u>	<u>\$ 15,753</u>	<u>\$ 91,451</u>
Environmental Health:				
Salaries and				
employee benefits	\$ 319,419	\$ 282,308	\$ 37,111	\$ 285,017
Operating expenses	31,599	18,160	13,439	19,142
Capital outlay	1,475	1,475	-	5,491
Total	<u>\$ 352,493</u>	<u>\$ 301,943</u>	<u>\$ 50,550</u>	<u>\$ 309,650</u>
Clinician/consultant Fees:				
Salaries and				
employee benefits	\$ 23,944	\$ 23,944	\$ -	\$ 27,586

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Human Services: (continued)				
Health Department: (continued)				
Child Lead Poisoning:				
Salaries and				
employee benefits	\$ 2,150	\$ 2,150	\$ -	\$ 21,636
Operating expenses	1,850	1,073	777	4,158
Capital outlay	-	-		791
Total	<u>\$ 4,000</u>	<u>\$ 3,223</u>	<u>\$ 777</u>	<u>\$ 26,585</u>
Smart Start:				
Salaries and				
employee benefits	\$ -	\$ -	\$ -	\$ 83,881
Operating expenses	4,800	4,793	7	9,373
Capital outlay	-	-		253
Total	<u>\$ 4,800</u>	<u>\$ 4,793</u>	<u>\$ 7</u>	<u>\$ 93,507</u>
WIC Client Services:				
Salaries and				
employee benefits	\$ 272,672	\$ 258,909	\$ 13,763	\$ 241,459
Operating expenses	18,200	17,350	850	8,313
Total	<u>\$ 290,872</u>	<u>\$ 276,259</u>	<u>\$ 14,613</u>	<u>\$ 249,772</u>
Step Project:				
Salaries and				
employee benefits	\$ 16,016	\$ 9,622	\$ 6,394	\$ -
Total Health Department	<u>\$ 8,205,556</u>	<u>\$ 7,337,763</u>	<u>\$ 867,793</u>	<u>\$ 7,558,774</u>
Social Services:				
Administration:				
Salaries and				
employee benefits	\$ 6,848,850	\$ 6,303,317	\$ 545,533	\$ 6,054,962
Operating expenses	1,274,337	1,148,569	125,768	1,207,526
Capital outlay	45,919	45,318	601	57,509
Total	<u>\$ 8,169,106</u>	<u>\$ 7,497,204</u>	<u>\$ 671,902</u>	<u>\$ 7,319,997</u>
Income Maintenance:				
AFDC program - County				
participation	\$ 75,000	\$ 37,467	\$ 37,533	\$ 4,427
AFDC Foster care	1,015,270	614,570	400,700	509,642
Special assistance				
- Adults	1,031,299	960,589	70,710	779,137
Medicaid - County				
Participation	<u>3,434,878</u>	<u>3,363,666</u>	<u>71,212</u>	<u>2,640,954</u>
Total	<u>\$ 5,556,447</u>	<u>\$ 4,976,292</u>	<u>\$ 580,155</u>	<u>\$ 3,934,160</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Human Services: (continued)				
Services:				
Operating expenses	\$ 6,076,723	\$ 5,585,379	\$ 491,344	\$ 4,202,505
Floyd flood relief	-	455,219	(455,219)	-
Total	<u>\$ 6,076,723</u>	<u>\$ 6,040,598</u>	<u>\$ 36,125</u>	<u>\$ 4,202,505</u>
Total Social Services	<u>\$ 19,802,276</u>	<u>\$ 18,514,094</u>	<u>\$ 1,288,182</u>	<u>\$ 15,456,662</u>
Veteran's Affairs	<u>\$ 30,839</u>	<u>\$ 30,629</u>	<u>\$ 210</u>	<u>\$ 29,158</u>
State Grant:				
Hurricane Recovery Assistance	<u>\$ 1,243,115</u>	<u>\$ 1,118,530</u>	<u>\$ 124,585</u>	<u>\$ -</u>
Total Human Services	<u>\$ 29,816,175</u>	<u>\$ 27,406,231</u>	<u>\$ 2,409,944</u>	<u>\$ 23,384,802</u>
Cultural and Recreational:				
Library:				
Salaries and employee benefits	\$ 856,872	\$ 852,798	\$ 4,074	\$ 836,923
Operating expenses	373,605	347,036	26,569	382,465
Capital outlay	<u>46,630</u>	<u>46,630</u>	<u>-</u>	<u>8,399</u>
Total	<u>\$ 1,277,107</u>	<u>\$ 1,246,464</u>	<u>\$ 30,643</u>	<u>\$ 1,227,787</u>
Recreational:				
Recreation	\$ 250,883	\$ 250,883	\$ -	\$ 226,189
Wilson Improvement Association	45,000	45,000	-	35,000
Arts Council	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>35,000</u>
Total	<u>\$ 340,883</u>	<u>\$ 340,883</u>	<u>\$ -</u>	<u>\$ 296,189</u>
Total Cultural and Recreational	<u>\$ 1,617,990</u>	<u>\$ 1,587,347</u>	<u>\$ 30,643</u>	<u>\$ 1,523,976</u>
Education:				
Public Schools - current expense	\$ 13,406,526	\$ 13,406,526	\$ -	\$ 12,529,464
Public Schools - capital outlay	1,250,000	1,250,000	-	1,250,000
Public Schools - Facilities Act	-	-	-	3,091,273
WCTI - operating expense	1,058,357	1,058,357	-	1,018,381
WCTI - capital outlay	<u>121,900</u>	<u>121,900</u>	<u>-</u>	<u>110,350</u>
Total Education	<u>\$ 15,836,783</u>	<u>\$ 15,836,783</u>	<u>\$ -</u>	<u>\$ 17,999,468</u>

WILSON COUNTY, NORTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit B-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Expenditures: (continued)				
Transportation:				
Rocky Mount/Wilson Airport	\$ 59,108	\$ 59,108	\$ -	\$ 85,276
Debt Service:				
Principal retirement	\$ 2,152,205	\$ 2,084,663	\$ 67,542	\$ 1,993,246
Interest and fees	1,578,448	1,516,672	61,776	1,327,928
Total Debt Service	<u>\$ 3,730,653</u>	<u>\$ 3,601,335</u>	<u>\$ 129,318</u>	<u>\$ 3,321,174</u>
Total Expenditures	<u>\$ 65,922,324</u>	<u>\$ 62,071,151</u>	<u>\$ 3,851,173</u>	<u>\$ 58,939,856</u>
Revenues Over (Under)				
Expenditures	<u>\$ (5,857,409)</u>	<u>\$ (292,774)</u>	<u>\$ 5,564,635</u>	<u>\$ 1,897,908</u>
Other Financing Sources (Uses):				
Operating transfers to other funds	\$ (2,552,951)	\$ (2,575,492)	\$ (22,541)	\$ (3,314,640)
Transfer from component unit: Wilson County ABC Board:				
Profit distribution	162,500	124,125	(38,375)	164,685
Fund balance appropriated	<u>8,247,860</u>	<u>-</u>	<u>(8,247,860)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ 5,857,409</u>	<u>\$ (2,451,367)</u>	<u>\$ (8,308,776)</u>	<u>\$ (3,149,955)</u>
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses	\$ -	\$ (2,744,141)	\$ (2,744,141)	\$ (1,252,047)
	=====		=====	
Fund Balance - beginning of year		18,930,733		18,716,896
Equity Transfer in		-		1,465,884
Fund Balance - end of year		<u>\$ 16,186,592</u>		<u>\$ 18,930,733</u>
		=====		=====

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WILSON COUNTY, NORTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	<u>Revaluation Fund</u>	<u>Solid Waste District</u>	<u>Fire Districts</u>
<u>Assets</u>			
Cash and cash equivalents/ investments	\$ 43,116	\$ 2,507,591	\$ 171,320
Accounts receivable	-	-	-
Due from other funds	-	-	-
Property taxes receivable, net	-	36,968	52,546
 Total Assets	 \$ 43,116	 \$ 2,544,559	 \$ 223,866
	=====	=====	=====
 <u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 171,320
Deferred revenues	-	36,968	52,546
Due to other funds	-	-	-
 Total Liabilities	 \$ -	 \$ 36,968	 \$ 223,866
 Fund Balance:			
Reserved by State statute	\$ -	\$ -	\$ -
Unreserved - designated:			
For solid waste district	-	-	-
Designated for subsequent year's expenditures	33,106	-	-
Undesignated	10,010	2,507,591	-
 Total Fund Balance	 \$ 43,116	 \$ 2,507,591	 \$ -
 Total Liabilities and Fund Balance	 \$ 43,116	 \$ 2,544,559	 \$ 223,866
	=====	=====	=====

<u>Enhanced 911 Service</u>	<u>Community Development Block Grant</u>	<u>Totals</u>	
		<u>June 30, 2000</u>	<u>June 30, 1999</u>
\$ 564,505	\$ -	\$ 3,286,532	\$ 3,100,196
32,501	46,434	78,935	37,105
24,849	-	24,849	34,578
-	-	89,514	109,706
<u>\$ 621,855</u>	<u>\$ 46,434</u>	<u>\$ 3,479,830</u>	<u>\$ 3,281,585</u>
=====	=====	=====	=====
\$ 3,663	\$ 3,822	\$ 178,805	\$ 164,053
-	-	89,514	109,706
-	24,849	24,849	34,578
<u>\$ 3,663</u>	<u>\$ 28,671</u>	<u>\$ 293,168</u>	<u>\$ 308,337</u>
\$ 57,350	\$ 21,585	\$ 78,935	\$ 37,105
-	-	-	200,000
452,544	-	485,650	2,447,649
108,298	(3,822)	2,622,077	288,494
<u>\$ 618,192</u>	<u>\$ 17,763</u>	<u>\$ 3,186,662</u>	<u>\$ 2,973,248</u>
\$ 621,855	\$ 46,434	\$ 3,479,830	\$ 3,281,585
=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1999

	<u>Revaluation Fund</u>	<u>Solid Waste District</u>	<u>Fire Districts</u>
Revenues:			
Property taxes	\$ -	\$ 537,028	\$ 604,334
Other taxes	-	201,494	210,757
Investment earnings	2,260	-	-
CDBG revenues	-	-	-
User fees	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 2,260	\$ 738,522	\$ 815,091
Expenditures:			
Public Safety	\$ -	\$ -	\$ 815,091
Administration	236,250	-	-
CDBG expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 236,250	\$ -	\$ 815,091
Revenues Over (Under) Expenditures	\$ (233,990)	\$ 738,522	\$ -
Other Financing Sources: Operating transfers in (out)	75,492	(635,000)	-
	<hr/>	<hr/>	<hr/>
Revenues and Other Sources Over (Under) Expenditures and Other Financing Uses	\$ (158,498)	\$ 103,522	\$ -
Fund Balance, Beginning of Year	201,614	2,404,069	-
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Year	\$ 43,116	\$ 2,507,591	\$ -
	=====	=====	=====

Enhanced 911 Service	Community Development Block Grant	Totals	
		June 30, 2000	June 30, 1999
\$ -	\$ -	\$ 1,141,362	\$ 1,082,821
418,919	-	831,170	854,489
-	-	2,260	9,732
-	321,571	321,571	112,288
110,680	-	110,680	-
<u>\$ 529,599</u>	<u>\$ 321,571</u>	<u>\$ 2,407,043</u>	<u>\$ 2,059,330</u>
\$ 278,972	\$ -	\$ 1,094,063	\$ 1,391,555
-	-	236,250	-
-	303,808	303,808	-
<u>\$ 278,972</u>	<u>\$ 303,808</u>	<u>\$ 1,634,121</u>	<u>1,391,555</u>
\$ 250,627	\$ 17,763	\$ 772,922	\$ 667,775
-	-	(559,508)	(487,960)
<u>\$ 250,627</u>	<u>\$ 17,763</u>	<u>\$ 213,414</u>	<u>\$ 179,815</u>
367,565	-	2,973,248	2,793,433
<u>\$ 618,192</u>	<u>\$ 17,763</u>	<u>\$ 3,186,662</u>	<u>\$ 2,973,248</u>
=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 REVALUATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2000
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit C-3

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Investment earnings	\$ 11,000	\$ 2,260	\$ (8,740)	\$ 9,732
Expenditures:				
Revaluation reserve	<u>330,072</u>	<u>236,250</u>	<u>93,822</u>	<u>110,626</u>
Revenues Over (Under)				
Expenditures	<u>\$ (319,072)</u>	<u>\$ (233,990)</u>	<u>\$ 85,082</u>	<u>\$ (100,894)</u>
Other Financing sources:				
Operating transfers in	\$ 75,492	\$ 75,492	\$ -	\$ 100,000
Fund balance				
Appropriated	243,580	-	(243,580)	-
Total Other				
Financing Sources	<u>\$ 319,072</u>	<u>\$ 75,492</u>	<u>\$ (243,580)</u>	<u>\$ 100,000</u>
Revenues and Other				
Financing Sources Over				
(Under) Expenditures	\$ -	\$ (158,498)	\$ (158,498)	\$ (894)
Fund Balance,				
Beginning of Year		<u>201,614</u>		<u>202,508</u>
Fund Balance, End of Year		<u>\$ 43,116</u>		<u>\$ 201,614</u>

WILSON COUNTY, NORTH CAROLINA
SOLID WASTE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit C-4

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Current year	\$ 480,000	\$ 511,000	\$ 31,000	\$ 497,315
Prior year	-	26,028	26,028	17,257
Total Ad Valorem Taxes	\$ 480,000	\$ 537,028	\$ 57,028	\$ 514,572
Other Taxes:				
Tax refunds	\$ 25,000	\$ 56,817	\$ 31,817	\$ 59,854
Local sales tax	130,000	144,677	14,677	247,159
Total Other Taxes	\$ 155,000	\$ 201,494	\$ 46,494	\$ 307,013
Total Revenues	\$ 635,000	\$ 738,522	\$ 103,522	\$ 821,585
Total Expenditures	-	-	-	-
Revenues Over (Under) Expenditures	\$ 635,000	\$ 738,522	\$ 103,522	\$ 821,585
Other Financing Sources (Uses):				
Operating transfer out	(635,000)	(635,000)	-	(606,600)
Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ -	\$ 103,522	\$ 103,522	\$ 214,985
Fund Balance, Beginning of Year		2,404,069		2,189,084
Fund Balance, End of Year		\$ 2,507,591		\$ 2,404,069

WILSON COUNTY, NORTH CAROLINA
 FIRE DISTRICTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2000
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit C-5

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Current year	\$ 561,271	\$ 565,153	\$ 3,882	\$ 548,978
Prior year	39,200	39,181	(19)	19,271
Total Ad Valorem Taxes	\$ 600,471	\$ 604,334	\$ 3,863	\$ 568,249
Other Taxes	174,723	210,757	36,034	209,422
Total Revenues	\$ 775,194	\$ 815,091	\$ 39,897	\$ 777,671
Expenditures:				
Distribution of taxes	775,194	815,091	39,897	777,671
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year		-		-
Fund Balance, End of Year		\$ -		\$ -

WILSON COUNTY, NORTH CAROLINA
 ENHANCED 911 SERVICE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2000
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit C-6

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Other Taxes	\$ 348,353	\$ 418,919	\$ 70,566	\$ 338,054
User fees	-	110,680	110,680	-
Total Revenues	\$ 348,353	\$ 529,599	\$ 181,246	\$ 338,054
Expenditures:				
Salaries and employee Benefits	\$ 84,948	\$ 82,410	\$ 2,538	\$ 79,128
Operating expenses	270,854	157,213	113,641	145,434
Capital outlay	55,315	39,349	15,966	149,258
Total Expenditures	\$ 411,117	\$ 278,972	\$ 132,145	\$ 373,820
Revenues Over (Under) Expenditures	\$ (62,764)	\$ 250,627	\$ 313,391	\$ (35,766)
Other Financing Sources:				
Fund balance appropriated	62,764	-	(62,764)	-
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ 250,627	\$ 250,627	\$ (35,766)
Fund Balance, Beginning of Year		367,565		403,331
Fund Balance, End of Year		\$ 618,192		\$ 367,565

WILSON COUNTY, NORTH CAROLINA
COMMUNITY DEVELOPMENT BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

Exhibit C-7

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
CDBA revenue	\$ 599,252	\$ 321,571	\$ 277,681	\$ 112,288
Expenditures:				
CDBA expenditures	<u>619,252</u>	<u>303,808</u>	<u>315,444</u>	<u>129,438</u>
Revenues Over (Under) Expenditures	<u>\$ (20,000)</u>	<u>\$ 17,763</u>	<u>\$ 37,763</u>	<u>\$ (17,150)</u>
Other Financing Sources:				
Operating transfer in	\$ 18,640	\$ -	\$ (18,640)	\$ 18,640
Fund balance appropriated	1,360	-	(1,360)	-
Total Other Financing Sources	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ (20,000)</u>	<u>\$ 18,640</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 17,763</u>	<u>\$ 17,763</u>	<u>\$ 1,490</u>
	=====		=====	
Fund Balance, Beginning of Year		-		(1,490)
Fund Balance, End of Year		<u>\$ 17,763</u>		<u>\$ -</u>
		=====		=====

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WILSON COUNTY, NORTH CAROLINA
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS AS OF JUNE 30, 1999

	<u>Capital Improvement Reserve</u>	<u>Public Buildings</u>
<u>Assets</u>		
Cash and cash equivalents/investments	\$ 5,693	\$ 7,167,754
Accounts receivable	-	39,835
	<hr/>	<hr/>
Total Assets	\$ 5,693	\$ 7,207,589
	=====	=====
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$ -	\$ 143,812
Due to other funds	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total Liabilities	\$ -	\$ 143,812
 Fund Balance:		
Reserve by State Statute	\$ -	\$ 39,835
Unreserved:		
Designated for future capital outlay	-	6,855,907
Undesignated	5,693	168,035
	<hr/>	<hr/>
Total Fund Balance	\$ 5,693	\$ 7,063,777
 Total Liabilities and Fund Balance		
	\$ 5,693	\$ 7,207,589
	=====	=====

School Capital Improvement	Water and Sewer Reserve	Water Sewer District	Totals	
			June 30, 2000	June 30, 1999
\$ 3,312,201 75,161	\$ 3,504,021 -	\$ 29,950 -	\$ 14,019,619 114,996	\$ 7,159,958 -
<u>\$ 3,387,362</u> =====	<u>\$ 3,504,021</u> =====	<u>\$ 29,950</u> =====	<u>\$ 14,134,615</u> =====	<u>\$ 7,159,958</u> =====
\$ 20,448 303,399 -	\$ 111,289 - -	\$ - - 29,950	\$ 275,549 303,399 29,950	\$ - - -
<u>\$ 323,847</u>	<u>\$ 111,289</u>	<u>\$ 29,950</u>	<u>\$ 608,898</u>	<u>\$ -</u>
\$ 75,161 - 2,988,354	\$ - - 3,392,732	\$ - - -	\$ 114,996 6,855,907 6,554,814	\$ - 7,144,511 15,447
<u>\$ 3,063,515</u>	<u>\$ 3,392,732</u>	<u>\$ -</u>	<u>\$ 13,525,717</u>	<u>\$ 7,159,958</u>
\$ 3,387,362 =====	\$ 3,504,021 =====	\$ 29,950 =====	\$ 14,134,615 =====	\$ 7,159,958 =====

WILSON COUNTY, NORTH CAROLINA
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1999

	Capital Improvement Reserve	Public Buildings
Revenues:		
Investment earnings	\$ -	\$ 310,254
Intergovernmental restricted	-	-
Miscellaneous	-	148,031
Sales tax refund	-	-
	\$ -	\$ 458,285
Total Revenues		
Expenditures:		
Capital projects	\$ -	\$ 1,510,415
Water Project - Economic Incentives	-	-
	\$ -	\$ 1,510,415
Total Expenditures		
Revenues Over (Under) Expenditures	\$ -	\$ (1,052,130)
Other Financing Sources:		
Operating transfers in	\$ -	\$ 1,500,000
Proceeds from Installment financing	-	3,000,000
Equity transfers out	-	-
	\$ -	\$ 4,500,000
Total Other Financing Sources		
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ 3,447,870
Fund Balance, Beginning of Year	5,693	3,615,907
Fund Balance, End of Year	\$ 5,693	\$ 7,063,777
	=====	=====

School Capital Improvement	Water and Sewer Reserve	Totals	
		June 30, 2000	June 30, 1999
\$ 155,632	\$ 183,637	\$ 649,523	\$ 416,745
3,841,140	-	3,841,140	186,816
-	938	148,969	4,611
60,471	-	60,471	-
<u>\$ 4,057,243</u>	<u>\$ 184,575</u>	<u>\$ 4,700,103</u>	<u>\$ 608,172</u>
\$ 5,993,728	\$ -	\$ 7,504,143	5,838,915
-	1,330,201	1,330,201	-
<u>\$ 5,993,728</u>	<u>\$ 1,330,201</u>	<u>\$ 8,834,344</u>	<u>\$ 5,838,915</u>
<u>\$(1,936,485)</u>	<u>\$(1,145,626)</u>	<u>\$(4,134,241)</u>	<u>\$(5,230,743)</u>
\$ -	\$ 1,000,000	\$ 2,500,000	\$ 3,196,000
5,000,000	-	8,000,000	-
-	-	-	-
<u>\$ 5,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 10,500,000</u>	<u>\$ 3,196,000</u>
\$ 3,063,515	\$ (145,626)	\$ 6,365,759	\$ (2,034,743)
-	3,538,358	7,159,958	9,194,701
<u>\$ 3,063,515</u>	<u>\$ 3,392,732</u>	<u>\$ 13,525,717</u>	<u>\$ 7,159,958</u>
=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 CAPITAL IMPROVEMENT RESERVE
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1999)

Exhibit D-3

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Buildings	-	-	-	165,000
Revenues Over (Under)				
Expenditures	\$ -	\$ -	\$ -	\$ (165,000)
Other Financing Sources:				
Operating transfers in	\$ -	\$ -	\$ -	\$ 71,000
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (94,000)
	=====		=====	
Fund Balance, Beginning of Year		<u>5,693</u>		<u>99,693</u>
Fund Balance, End of Year		\$ 5,693 =====		\$ 5,693 =====

WILSON COUNTY, NORTH CAROLINA
PUBLIC BUILDINGS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1999)

Exhibit D-4

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Investment earnings	\$ 140,000	\$ 310,254	\$ 170,254	\$ 174,536
Miscellaneous	-	148,031	148,031	3,913
Total Revenues	\$ 140,000	\$ 458,285	\$ 318,285	\$ 178,449
Expenditures:				
Buildings	\$ 8,004,512	\$ 1,310,415	\$ 6,694,097	\$ 151,492
Other	200,000	200,000	-	1,702
Total Expenditures	\$ 8,204,512	\$ 1,510,415	\$ 6,694,097	\$ 153,194
Revenues Over (Under) Expenditures	\$ (8,064,512)	\$ (1,052,130)	\$ (7,012,382)	\$ 25,255
Other Financing Sources:				
Operating transfers in Installment financing Proceeds	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,625,000
Fund balance Appropriated	3,000,000	3,000,000	-	-
	3,564,512	-	3,564,512	-
Total Other Financing Sources	\$ 8,064,512	\$ 4,500,000	\$ 3,564,512	\$ 1,625,000
Revenues and Other Financing Sources Over Expenditures	\$ -	\$ 3,447,870	\$ 3,447,870	\$ 1,650,255
Fund Balance, Beginning of Year		3,615,907		1,965,652
Fund Balance, End of Year		\$ 7,063,777		\$ 3,615,907

WILSON COUNTY, NORTH CAROLINA
SCHOOL CAPITAL IMPROVEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1999)

Exhibit D-5

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Sales tax refund	\$ 111,205	\$ 60,471	\$ (50,734)	\$ 111,205
Investment earnings	41,417	155,632	114,215	71,416
Intergovernmental Restricted	7,161,759	3,841,140	(3,320,619)	
Total Revenues	\$ 7,314,381	\$ 4,057,243	\$ (3,257,138)	\$ 182,621
Expenditures:				
Improvements	\$ -	\$ -	\$ -	\$ 730,419
Buildings	13,306,772	5,993,728	7,313,044	3,496,353
Total Expenditures	\$ 13,306,772	\$ 5,993,728	\$ 7,313,044	\$ 4,226,772
Revenues Over (Under) Expenditures	\$ (5,992,391)	\$ (1,936,485)	\$ 4,055,906	\$ (4,044,151)
Other Financing Sources:				
Proceeds from Installment financing	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -
Fund balance Appropriated	992,391	-	(992,391)	-
Total Other Financing Sources (Uses)	\$ 5,992,391	\$ 5,000,000	\$ (992,391)	\$ -
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ 3,063,515	\$ 3,063,515	\$ (4,044,151)
Fund Balance, Beginning of Year		-		4,044,151
Fund Balance, End of Year		\$ 3,063,515		\$ -

WILSON COUNTY, NORTH CAROLINA
WATER AND SEWER RESERVE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1999)

Exhibit D-6

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Investment earnings	\$ 90,000	\$ 183,637	\$ 93,637	\$ 170,793
FEMA	-	-	-	75,611
Other	-	938	938	698
	<u>\$ 90,000</u>	<u>\$ 184,575</u>	<u>\$ 94,575</u>	<u>\$ 247,102</u>
Expenditures:				
County Water Projects	\$ -	\$ -	\$ -	\$ 1,032,767
Contentnea Project	-	-	-	93,526
195 Project	-	-	-	167,656
Water Project - Economic Incentives	4,669,999	1,330,201	3,339,798	-
	<u>\$ 4,669,999</u>	<u>\$ 1,330,201</u>	<u>\$ 3,339,798</u>	<u>\$ 1,293,949</u>
Revenues Over (Under) Expenditures	<u>\$ (4,579,999)</u>	<u>\$ (1,145,626)</u>	<u>\$ 3,434,373</u>	<u>\$ (1,046,847)</u>
Other Financing Sources:				
Operating transfers in Fund balance	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,500,000
Appropriated	3,579,999	-	3,579,999	-
	<u>\$ 4,579,999</u>	<u>\$ 1,000,000</u>	<u>\$ 3,579,999</u>	<u>\$ 1,500,000</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (145,626)</u>	<u>\$ (145,626)</u>	<u>\$ 453,153</u>
	=====	=====	=====	=====
Fund Balance, Beginning of Year		<u>3,538,358</u>		<u>3,085,205</u>
Fund Balance, End of Year		<u>\$ 3,392,732</u>		<u>\$ 3,538,358</u>
		=====		=====

WILSON COUNTY, NORTH CAROLINA
 ENTERPRISE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (NON-GAAP)
 FOR THE YEAR ENDED JUNE 30, 2000
 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1999)

Exhibit E-1

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Fee Revenue	\$1,403,431	\$1,460,627	\$ 57,196	\$1,283,048
Intergovernmental restricted	234,928	22,594	(212,334)	80,000
Miscellaneous	7,000	29,097	22,097	11,876
Total Revenues	\$1,645,359	\$1,512,318	\$ (133,041)	\$1,374,924
Expenditures: Operating	5,087,464	1,634,828	3,452,636	1,534,177
Revenues Over (Under) Expenditures	\$3,442,105	\$ (122,510)	\$ (3,319,595)	\$ (159,253)
Other Financing Sources:				
Investment earnings	\$ 121,500	\$ 135,779	\$ 14,279	\$ 93,624
Operating transfer in	635,000	635,000	-	606,600
Fund balance appropriated	2,685,605	-	(2,685,605)	-
Total Other Financing Sources	\$3,442,105	\$ 770,779	\$ (2,671,326)	\$ 700,224
Revenues and Other Financing Sources Over Expenditures	\$ -	\$ 648,269	\$ 648,269	\$ 540,971
	=====	=====	=====	=====
Reconciliation of Modified Accrual Basis to Full Accrual Basis:				
Revenues Over Expenditures		\$ 648,269		\$ 540,971
Reconciling Items:				
Capital outlay		\$ 141,964		\$ 36,782
Landfill closure cost accrual		(5,917)		(80,000)
Compensated absences accrual		(517)		1,817
Depreciation		(112,440)		(100,552)
Total Reconciling Items		\$ 23,090		\$ (141,953)
Net Income (GAAP Basis)		\$ 671,359		\$ 399,018
		=====		=====

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WILSON COUNTY, NORTH CAROLINA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	<u>Social Services Accounts</u>	<u>City Collections</u>
<u>Assets</u>		
Cash and cash		
Equivalents/investments	\$ 110,735	\$ -
Accounts receivable	3,108	-
	\$ 113,843	\$ -
Total Assets	\$ 113,843	\$ -
<u>Liabilities</u>		
Due to participants	\$ 113,843	\$ -
	\$ 113,843	\$ -

Smart Start	Inmates Trust Account	Totals	
		June 30, 2000	June 30, 1999
\$ 7,019	\$ 49,860	\$ 167,614	\$1,290,772
10,209	-	13,317	32,763
<u>\$ 17,228</u>	<u>\$ 49,860</u>	<u>\$ 180,931</u>	<u>\$1,323,535</u>
=====	=====	=====	=====
\$ 17,228	\$ 49,860	\$ 180,931	\$1,323,535
=====	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 FOR YEAR ENDED JUNE 30, 2000

Exhibit F-2

	<u>Balance</u> <u>July 1, 1999</u>	<u>Net Change</u>	<u>Balance</u> <u>June 30, 2000</u>
SOCIAL SERVICES ACCOUNTS			
Assets:			
Cash and cash equivalents/ investments	\$ 30,451	\$ 80,284	\$ 110,735
Accounts Receivable	-	3,108	3,108
Total Assets	\$ 30,451	\$ 83,392	\$ 113,843
	=====	=====	=====
Liabilities:			
Due to participants	\$ 30,451	\$ 83,392	\$ 113,843
	=====	=====	=====
 CITY COLLECTIONS			
Assets:			
Cash and cash equivalents/ investments	\$ -	\$ -	\$ -
	=====	=====	=====
Liabilities:			
Due to participants	\$ -	\$ -	\$ -
	=====	=====	=====
 SMART START			
Assets:			
Cash	\$ -	\$ 7,019	\$ 7,019
Accounts Receivable	32,763	(22,554)	10,209
Total Assets	\$ 32,763	\$ (15,535)	\$ 17,228
	=====	=====	=====
Liabilities:			
Due to participants	\$ 32,763	\$ (15,535)	\$ 17,228
	=====	=====	=====
 INMATES TRUST ACCOUNT			
Assets:			
Cash and cash equivalents	\$ -	\$ 49,860	\$ 49,860
	=====	=====	=====
Liabilities:			
Due to participants	\$ -	\$ 49,860	\$ 49,860
	=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF AD VALOREM TAXES RECEIVABLE - GENERAL FUND
 JUNE 30, 2000

Exhibit G-1

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 1999</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2000</u>
1999-2000	\$ -	\$ 25,704,236	\$ 24,417,933	\$ 1,286,303
1998-1999	1,307,981	-	971,153	336,828
1997-1998	970,536	-	720,947	249,589
1996-1997	234,232	-	66,003	168,229
1995-1996	118,698	-	22,704	95,994
1994-1995	87,407	-	12,074	75,333
1993-1994	71,207	-	10,001	61,206
1992-1993	83,548	-	8,852	74,696
1991-1992	46,870	-	2,597	44,273
1990-1991	43,537	-	1,971	41,566
1989-1990	26,344	-	26,344	-
	<u>\$ 2,990,360</u>	<u>\$ 25,704,236</u>	<u>\$ 26,260,579</u>	<u>\$ 2,434,017</u>
	=====	=====	=====	=====
Less Allowance for Uncollectible Accounts				657,883
Ad Valorem Taxes Receivable (net)				<u>\$ 1,776,134</u>
				=====
Reconcilement of Property Tax Revenues to Collections and Credits:				
Property Taxes - General Fund - taxes collected, net				\$ 25,646,699
Interest collected				(264,772)
Other adjustments and write-offs				853,875
Amounts written-off for tax year 1989-1990 per statute of limitations				24,777
Total Collections and Credits				<u>\$ 26,260,579</u>
				=====

WILSON COUNTY, NORTH CAROLINA
ANALYSIS OF CURRENT TAX LEVY
FOR THE YEAR ENDED JUNE 30, 2000

Exhibit G-2

	County-Wide			Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
	Valuation	Rate	Amount of Levy		
Original Levy:					
Property taxed at current year's rate	\$ 3,423,379,452	.73	\$ 24,990,670	\$ 21,439,806	\$ 3,550,864
Dog taxes			15,600	15,600	-
Total			\$ 25,006,270	\$ 21,455,406	\$ 3,550,864
Discoveries	132,307,123	.73	965,842	927,908	37,934
Abatements	(36,695,342)	.73	(267,876)	(206,242)	(61,634)
Total Property Valuation	\$ 3,518,991,233				
Net Levy	=====		\$ 25,704,236	\$ 22,177,072	\$ 3,527,164
Uncollected taxes at June 30, 2000			1,286,303	739,310	546,993
Current year's taxes collected			\$ 24,417,933	\$ 21,437,762	\$ 2,980,171
			=====	=====	=====
Current levy collection percentage			95.00%	96.67%	84.49%
			=====	=====	=====

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF TRANSFERS
 FOR THE YEAR ENDED JUNE 30, 2000

Exhibit G-3

<u>Operating Transfers From/To Other Funds</u>	Transfers	
	From	To
<u>General Fund</u>		
Revaluation Fund	\$ -	\$ 75,492
Public Buildings Fund	-	1,500,000
Water and Sewer Reserve Fund	-	1,000,000
<u>Special Revenue Fund</u>		
Revaluation Fund - General Fund	75,492	-
Landfill Finance Assurance Fund	-	635,000
<u>Capital Projects Fund</u>		
Public Buildings Fund	1,500,000	-
Water and Sewer Reserve Fund - General Fund	1,000,000	-
<u>Enterprise Fund</u>		
Solid Waste Fund - Special Revenue Fund	635,000	-
Total Operating Transfers - Other Funds	\$3,210,492	\$3,210,492
	=====	=====
<u>Operating Transfers From/To Component Unit</u>		
<u>General Fund</u>		
Component Unit - Discretely Presented Wilson County ABC Board	\$ 124,125	\$ -
<u>Component Unit - Discretely Presented</u>		
Wilson County ABC Board General Fund	-	124,125
Total Operating Transfers - Component Units	\$ 124,125	\$ 124,125
	=====	=====

FLOWERS, STANLEY & REDMAN, L.L.P.

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MEMBERS
NORTH CAROLINA ASSOCIATION OF
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AMERICAN INSTITUTE OF
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Wilson County, North Carolina

We have audited the general purpose financial statements of Wilson County, North Carolina, as of and for the year ended June 30, 2000, and have issued our report thereon dated September 20, 2000. We did not audit the financial statements of the Wilson County ABC Board. Those financial statements were audited by other auditors whose report thereon has been provided to us, and our opinion, insofar as it relates to the amounts included for the Wilson County ABC Board, is based solely on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Wilson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain instances of noncompliance that we have reported to the management of Wilson County, in a separate letter dated September 20, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wilson County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Wilson County in a separate letter dated September 20, 2000.

This report is intended solely for the information and use of the Board of Commissioners, management, federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Flowers, Stanley & Redman, LLP

Tarboro, North Carolina
September 20, 2000

FLOWERS, STANLEY & REDMAN, L.L.P.

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FRED A. TURLINGTON, JR., CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To the Board of County Commissioners
Wilson County, North Carolina

Compliance

We have audited the compliance of Wilson County, North Carolina, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major federal programs for the year ended June 30, 2000. Wilson County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Wilson County's management. Our responsibility is to express an opinion on Wilson County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wilson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Wilson County's compliance with those requirements.

In our opinion, Wilson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Internal Control Over Compliance

The management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Wilson County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Implementation Act.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, management, federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Flower, Stanley & Redman, LLP

Tarboro, North Carolina
September 20, 2000

FLOWERS, STANLEY & REDMAN, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FRED A. TURLINGTON, JR., CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To the Board of County Commissioners
Wilson County, North Carolina

Compliance

We have audited the compliance of Wilson County, North Carolina, with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major State programs for the year ended June 30, 2000. Wilson County's major State programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major State programs is the responsibility of Wilson County's management. Our responsibility is to express an opinion on Wilson County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; applicable sections of OMB Circular A-133, as described in the *Audit Manual for Governmental Auditors in North Carolina*; and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Wilson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Wilson County's compliance with those requirements.

In our opinion, Wilson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major State programs for the year ended June 30, 2000.

Internal Control Over Compliance

The management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to State programs. In planning and performing our audit, we considered Wilson County's internal control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major State program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, management, federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Flowers, Stanley & Redman, LLP

Tarboro, North Carolina
September 20, 2000

WILSON COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2000

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ___yes Xno

- Reportable condition(s) identified
that are not considered to be
material weaknesses ___yes Xnone reported

Noncompliance material to financial
statements noted ___yes Xno

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ___yes Xno

- Reportable condition(s) identified
that are not considered to be
material weaknesses ___yes Xnone reported

Noncompliance material to federal awards ___yes Xno

Type of auditor's report issued on compliance for major federal programs:
Unqualified.

Any audit findings disclosed that are
required to be reported in accordance
with Section 510(a) of Circular A-133 ___yes Xno

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2000

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
10.551 and 10.561	Food Stamp Cluster
93.778	Medical Assistance Program
93.558	Temporary Assistance for Needy Families Subsidized Child Care Cluster:
93.575	Child Care and Development Block Grant
93.596	Child Care and Development Fund
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant

Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Circular No. A-133 Section .520 but were tested as a major program because the State awards met the threshold for a major State program are included in the list of major federal programs.

Dollar threshold used to distinguish
 between Type A and Type B Programs \$ 1,711,358

Auditee qualified as low-risk auditee yes X no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? yes X no
- Reportable condition(s) identified
 that are not considered to be
 material weaknesses yes X none reported

Noncompliance material to State awards yes X no

Type of auditor's report issued on compliance for major State programs:
 Unqualified.

Any audit findings disclosed that are required
 to be reported in accordance with the State
 Single Audit Implementation Act yes X no

WILSON COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2000

Identification of major State programs:

<u>Program Name</u>	<u>CFDA #</u>
Special Assistance for Adults	N/A
Smart Start	N/A
Public School Building Bond Fund	N/A
Maintenance of Effort	N/A
Hurricane Floyd Recovery Assistance Plan	N/A
Community Programs	N/A

Section II - Financial Statement Findings

NONE

Section III - Federal Award Findings and Questioned Costs

NONE

Section IV - State Award Findings and Questioned Costs

NONE

WILSON COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2000

NONE REPORTED

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>Federal CFDA</u> <u>Number</u>
FEDERAL GRANTS:	
CASH PROGRAM:	
U. S. DEPARTMENT OF AGRICULTURE:	
Passed-through N.C. Department of Health and Human Services:	
Administration:	
Special Supplemental Nutrition Program for WIC	10.557
Food Stamp Program	10.561
USDA Supplement	10.570
Direct Benefit Payments:	
Food Stamps	10.551
Special Supplemental Nutrition Program for WIC	10.557
Total U.S. Department of Agriculture	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:	
Passed-through N.C. Department of Human Services:	
Administration:	
Medical Assistance Program - Medicaid Title XIX	93.778
Workfirst	93.558
Low Income Energy Assistance	93.568
NC Health Choice	93.767
Social Services Block Grant	93.667
Child Support Enforcement	93.563
Permanency Planning	93.645
Assistance Foster Care Title IV-E	93.659
Special Program for the Aging - Cluster	93.044 through
	93.046
Tuberculosis Control Project - CDC	93.116
Preventive Health Block	93.991
Family Planning	93.217
Maternal and Child Health Services Block Grant	93.994
Independent Living Initiative	93.674
Immunization Action Plan	93.268
Breast and Cervical Cancer Project	93.919
Crisis Intervention	93.568
IV-E Child Protective Services	93.658
Division of Child Development:	
Child Care Development Funds Discretionary	93.575
Child Care Development Fund	93.596
Social Services Block Grant	93.667
Temporary Assistance for Needy Families	93.558

<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
---------------------------------------	-------------------------------------	-------------------------------------

\$ 268,145	\$ -	\$ -
537,638	-	505,247
34,618	-	-
7,449,034	-	-
1,339,904	-	-
<u>\$ 9,629,339</u>	<u>\$ -</u>	<u>\$ 505,247</u>

\$ 874,841	\$ 61,390	\$ 812,171
1,419,463	76,333	1,368,092
59,236	-	-
32,118	18,196	-
407,761	6,106	125,588
740,087	(634)	381,033
26,908	8,969	-
48,481	-	-
444,756	-	-
38,148	-	-
21,011	5,502	-
54,473	-	-
96,097	35,542	-
3,581	-	-
2,452	-	-
26,876	-	-
461,232	-	-
370,821	79,184	291,637
706,939	-	-
1,037,002	-	-
133,714	-	-
212,563	-	-

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2000

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)	
Passed-through N.C. Department of Human Services: (continued)	
Direct Benefit Payments:	
Medical Assistance Program	93.778
Temporary Assistance for Needy Families	93.558
IV-E Adoption Subsidy	93.659
IV-E Foster Care	93.658
CWS Adoption Subsidy	93.645
Energy Assistance	93.568
Refugee Assistance	93.566
Total U. S. Department of Health and Human Services	
FEDERAL EMERGENCY MANAGEMENT AGENCY:	
Passed-through N.C. Department of Crime Control and Public Safety:	
Emergency Management	83.503
Public Assistance Grant	83.544
Total Federal Emergency Management Agency	
U. S. DEPARTMENT OF COMMERCE:	
Passed-through N.C. Department of Commerce:	
Small Cities Community Development Block Grant	14.228
U. S. DEPARTMENT OF JUSTICE:	
Passed-through N.C. Department of Crime Control And Public Safety:	
U.S. Block Grant - Sheriff	16.592
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:	
Passed-through N.C. Department of Cultural Resources:	
State Library Program	45.310
U.S. DEPARTMENT OF LABOR:	
Passed-through N.C. Department of Labor:	
Welfare to Work Assistance Grant	17.253
STATE GRANTS:	
N.C. DEPARTMENT OF TRANSPORTATION:	
Safe Roads	N/A
Elderly and Disabled Transportation Assistance	N/A
Total N.C. Department of Transportation	

<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
37,281,852	18,835,294	3,260,156
1,608,021	(6,457)	(4,335)
151,197	45,187	45,187
261,992	48,836	121,992
13,985	55,534	16,509
140,873	-	-
780	-	-
<u>\$ 46,677,260</u>	<u>\$ 19,268,982</u>	<u>\$ 6,418,030</u>
\$ 11,822	\$ -	\$ -
121,527	-	-
<u>\$ 133,349</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 433,245</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 18,953</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 27,693</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 125,416</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 49,644	\$ -
-	47,409	-
<u>\$ -</u>	<u>\$ 97,053</u>	<u>\$ -</u>

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>Federal CFDA</u> <u>Number</u>
 N.C. DEPARTMENT OF HUMAN AND HEALTH SERVICES:	
Veteran Affairs	N/A
Smart Start	N/A
County Funded Programs	N/A
Special Assistance for Adults	N/A
State Foster Home	N/A
State Aid to Counties	N/A
CORE Training CPS	N/A
TANF	N/A
Food Stamp Tax Intercept	N/A
Maintenance of Effort	N/A
Partnership for Children	N/A
State Adult Protective Service	N/A
 Total N.C. Department of Human and Health Services	
 N.C. DEPARTMENT OF HEALTH AND HUMAN RESOURCES:	
Environmental and Natural Resources	N/A
General Health	N/A
Tuberculosis Control	N/A
AIDS Control Project	N/A
Maternal and Child Health	N/A
Child Care Coordination	N/A
Communicable Disease	N/A
Children's Special Health Services	N/A
Home Health	N/A
 Total N.C. Department of Environment Health and Natural Resources	
 N.C. DEPARTMENT OF CULTURAL RESOURCES	
State Aid to Public Libraries	N/A
 N.C. DEPARTMENT OF CRIME CONTROL AND PUBLIC SAFETY:	
Criminal Justice Partnership	N/A
Violent Crime Task Force	N/A
Mobile Data Base Grant	N/A
 Total N.C. Department of Crime Control and Public Safety	

<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
\$ -	\$ 2,000	\$ -
-	1,135,323	-
-	-	123,519
-	871,136	941,585
-	29,548	29,548
-	109,765	-
-	2,600	-
-	10,694	-
-	14,705	(14,705)
-	562,162	-
-	51,551	-
-	19,603	-
<u>\$ -</u>	<u>\$ 2,809,087</u>	<u>\$ 1,079,947</u>
\$ -	\$ 3,000	\$ -
-	55,666	-
-	60,233	-
-	12,500	-
-	205,957	-
-	18,212	-
-	27,310	-
-	6,675	-
-	58,291	-
<u>\$ -</u>	<u>\$ 447,844</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 139,389</u>	<u>\$ -</u>
\$ -	\$ 42,517	\$ -
-	61,050	-
-	68,000	-
<u>\$ -</u>	<u>\$ 171,567</u>	<u>\$ -</u>

WILSON COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>Federal CFDA</u> <u>Number</u>
N.C. DEPARTMENT OF PUBLIC INSTRUCTION: Public School Building Bond Fund	N/A
N.C. DEPARTMENT OF COMMERCE: Hurricane Floyd Recovery Assistance Plan	N/A
OFFICE OF THE GOVERNOR: Community Programs	N/A
Total Financial Assistance	

Note 1: The accompanying schedule of expenditures of federal and State Awards includes the federal and State grant activity of Wilson County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirement of OMB Circular A-133, Audits of States, Local Government, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
\$ _____ -	\$ 3,841,016	\$ _____ -
\$ _____ -	\$ 1,118,530	\$ _____ -
\$ _____ -	\$ 310,620	\$ _____ -
\$ 57,045,255	\$ 28,204,088	\$ 8,003,224
=====	=====	=====

