

REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by accounting principles generally accepted in the United States of America.

Schedule of Funding Progress for the Law Enforcement Officers' Special Separation Allowance.

Notes to the Required Schedules for the Law Enforcement Officer's Special Separation Allowance.

Harnett County, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued 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]
12/31/1995	-	\$ 174,961	\$ 174,961	0.00%	\$ 1,303,115	13.43%
12/31/1996	-	198,681	198,681	0.00%	1,462,583	13.58%
12/31/1997	-	241,544	241,544	0.00%	1,673,753	14.43%
12/31/1998	-	307,221	307,221	0.00%	1,704,550	18.02%
12/31/1999	-	327,553	327,553	0.00%	1,857,807	17.63%
12/31/2000	-	532,199	532,199	0.00%	1,992,686	26.71%
12/31/2001	-	715,687	715,687	0.00%	2,128,568	33.62%

Notes to the Required Schedules:

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

Valuation date	12/31/2001
Actuarial cost method	Projected unit credit
Amortization method	Level dollar closed
Remaining amortization period	29
Assets valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	7.25%
Projected salary increase**	5.9% - 9.8%

*Includes inflation at 3.75%

**Cost of living adjustments - N/A