

FINANCIAL STATEMENT AUDIT REPORT OF
CATAWBA COUNTY
PARTNERSHIP FOR CHILDREN, INC.
HICKORY, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

PERFORMED UNDER CONTRACT WITH THE
NORTH CAROLINA OFFICE OF STATE AUDITOR
RALPH CAMPBELL, JR.

**FINANCIAL STATEMENT AUDIT REPORT OF
CATAWBA COUNTY PARTNERSHIP FOR CHILDREN**

HICKORY, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

KARYN YAUSSY, CHAIRMAN

ADMINISTRATIVE OFFICER

KIM SALYARDS, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA

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AUDITOR'S TRANSMITTAL

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina
Board of Directors, Catawba County Partnership for Children

This report presents the results of the financial statement audit of the Catawba County Partnership for Children for the year ended June 30, 2001. Crisp Hughes Evans LLP performed the audit under contract with the Office of the State Auditor, and their report is submitted herewith.

The audit of the Catawba County Partnership for Children was made in conjunction with the Early Childhood Initiatives (Smart Start) program authorized by G.S. 143B-168.10-.16. This statute created the North Carolina Partnership for Children, Inc. and required the implementation of local partnerships. The Catawba County Partnership for Children is one of these local partnerships. As such, the Catawba County Partnership for Children is a private nonprofit 501(c)(3) organization and is required by G.S. 143B-168.14 to have an annual financial and compliance audit conducted by the State Auditor. The State Auditor's authority to perform or coordinate all audit functions for state government is set forth in Article 5 of Chapter 147 of the North Carolina General Statutes.

The significant Smart Start expansion authorized in the 1998 fiscal year almost doubled the related audit burden placed on the Office of the State Auditor. Therefore, the General Assembly, in its 1998-99 Expansion Budget, gave recognition to the resources needed to provide the audit oversight required by statute. Those resources incorporated a combination of permanent positions and contract funding to make the Smart Start audit effort self-sustaining.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of all audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

A handwritten signature in cursive script that reads "Ralph Campbell, Jr.".

Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Catawba County Partnership for Children, Inc.
Hickory, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Catawba County Partnership for Children, Inc. (Catawba Partnership) as of June 30, 2001, and the related Statement of Functional Expenditures - Regulatory Basis for the year then ended. These financial statements are the responsibility of the Catawba Partnership's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 statement is 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 provides a reasonable basis for our opinion.

As described in Note 1, the accompanying financial statements were prepared on the regulatory basis of accounting as prescribed by the North Carolina Partnership for Children, Inc., which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of the Catawba County Partnership for Children as of June 30, 2001, and the results of its operations for the year then ended, on the basis of accounting described in Note 1.

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2002 on our consideration of the Catawba Partnership's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with the independent auditors' report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the Catawba County Partnership for Children taken as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the management of the partnership, the North Carolina Partnership for Children, Inc., the Governor, and the General Assembly and is not intended to be, and should not be, used by anyone other than these specified parties.

January 11, 2002

Crisp Hughes Evans LLP

Catawba County Partnership for Children, Inc.

*Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis
For the Year Ended June 30, 2001*

Exhibit A

	Unrestricted Funds		Total Funds
	Smart Start Fund	Other Funds	
Receipts:			
State Awards (less refunds of \$159,212)	\$ 3,025,456	\$ 12,000	\$ 3,037,456
Private Contributions	-	776	776
Interest and Investment Earnings	-	3,017	3,017
Sales Tax Refunds	-	14,453	14,453
Other receipts	-	1,926	1,926
Total Receipts	<u>3,025,456</u>	<u>32,172</u>	<u>3,057,628</u>
Expenditures:			
Programs:			
Child Care and Education Quality	908,832	1,276	910,108
Child Care and Education Affordability	76,000	-	76,000
Health and Safety	470,370	-	470,370
Family Support	1,377,971	-	1,377,971
Support:			
Management and General	275,346	18,210	293,556
Program Evaluation	66,065	-	66,065
Other:			
Sales Tax Paid	-	11,337	11,337
Total Expenditures	<u>3,174,584</u>	<u>30,823</u>	<u>3,205,407</u>
Excess (Deficiency) of Receipts Over Expenditures	(149,128)	1,349	(147,779)
Net Assets at Beginning of Year	<u>159,212</u>	<u>23,186</u>	<u>182,398</u>
Net Assets at End of Year	<u>\$ 10,084</u>	<u>\$ 24,535</u>	<u>\$ 34,619</u>
Net Assets Consisted of:			
Petty Cash	\$ -	\$ 200	\$ 200
Cash on Deposit	7,912	24,335	32,247
Refunds Due From Contractors	2,172	-	2,172
	<u>\$ 10,084</u>	<u>\$ 24,535</u>	<u>\$ 34,619</u>

The accompanying notes are an integral part of these statements.

Catawba County Partnership for Children, Inc.
Statement of Functional Expenditures - Regulatory Basis
For the Year Ended June 30, 2001

Exhibit B

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating	Fixed Charges and Other	Property and Equipment Outlay	Services/ Contracts/ Grants
Smart Start Fund:								
Programs:								
Child Care and Education Quality	\$ 908,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908,832
Child Care and Education Affordability	76,000	-	-	-	-	-	-	76,000
Health and Safety	470,370	-	-	-	-	-	-	470,370
Family Support	1,377,971	73,915	1,182	7,913	7,559	3,928	-	1,283,474
Support:								
Management and General	275,346	192,206	9,324	16,855	29,105	20,034	7,822	-
Program Evaluation	66,065	-	63,931	2,134	-	-	-	-
Total Smart Start Fund Expenditures	\$3,174,584	\$ 266,121	\$ 74,437	\$ 26,902	\$ 36,664	\$ 23,962	\$ 7,822	\$2,738,676
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 1,276	\$ -	\$ -	\$ 1,276	\$ -	\$ -	\$ -	\$ -
Support:								
Management and General	18,210	-	12,000	5,374	160	376	300	-
Other:								
Sales Tax Paid	11,337	-	-	11,337	-	-	-	-
Total Other Funds Expenditures	\$ 30,823	\$ -	\$ 12,000	\$ 17,987	\$ 160	\$ 376	\$ 300	\$ -

The accompanying notes are integral part of these statements.

CATAWBA COUNTY PARTNERSHIP FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Catawba County Partnership for Children, Inc. (Catawba Partnership) is a legally separate nonprofit organization incorporated on April 23, 1994. The Catawba Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Catawba Partnership is tax-exempt as an organization described in Section 501(c)(3) of the Internal Revenue Code.

B. Basis of Presentation - The accompanying financial statements present all funds for which the Catawba Partnership's Board of Directors is responsible. In accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations," the accompanying financial statements present information according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by this Statement, temporarily restricted contributions received and expended in the same year are reported as unrestricted receipts rather than as temporarily restricted receipts.

The Catawba Partnership did not have any temporarily or permanently restricted net assets at June 30, 2001.

C. Basis of Accounting - The accompanying financial statements were prepared on the regulatory basis of accounting as prescribed by the North Carolina Partnership for Children, Inc. This basis differs from accounting principles generally accepted in the United States of America, primarily because it recognizes long lived assets and other costs which benefit more than one period as expended in the year purchased; it recognizes revenue when received rather than when earned; and it recognizes expenditures when paid rather than when incurred.

D. Refunds Due From Contractors - Refunds due from contractors represent the unexpended amount of advances to contractors at year end which are to be refunded back to the State. As recoveries are collected, the receivable balance is reduced. Payments to the State for the recovered advances are recorded as a reduction to the state awards balance.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - DEPOSITS

All funds of the Catawba Partnership are deposited with a board-designated commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subjects the Catawba Partnership to a concentration of credit risk. At June 30, 2001, the Catawba Partnership's bank deposits in excess of the FDIC insured limit was \$175,728.

NOTE 3 - FUNDING FROM GRANT AWARDS

Smart Start Program - The Catawba Partnership's major source of revenue and support is from the State of North Carolina based on cost-reimbursement contracts with the North Carolina Partnership for Children, Inc. (NCPC) for the Smart Start Program. A significant reduction in the level of funding from the State could have an adverse effect on the operations of the Catawba Partnership and represents a concentration of credit risk as to the generation of revenue.

Associated with these contracts, the Catawba Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to children and families for the service-delivery area. During the year, NCPC and the Department of Health and Human Services (DHHS) entered into contracts with and made payments to service providers selected by the Catawba Partnership. These service provider contracts are not reflected on the accompanying financial statements. However, a summary of the service provider contracts entered into by NCPC and DHHS is presented on Schedule 2 accompanying the financial statements.

The Catawba Partnership was awarded and has received \$3,184,668 under a current year Smart Start contract with NCPC. The unexpended balance of this contract is subject to reversion to the State. The Partnership has returned \$10,084 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2001.

The Partnership expects to receive continued funding through new Smart Start contracts with the State.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Catawba Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Catawba Partnership that board members not be involved with decisions regarding organizations they represent. During the year, the Partnership entered into

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

contracts with board member organizations for program activities as identified on Schedule 1 accompanying the financial statements. In addition, Schedule 2 identifies contracts entered into by DHHS with board member organizations for activities funded by the Partnership's Smart Start Allocation.

NOTE 5 - FUNCTIONAL EXPENDITURES

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis. Also, the Statement of Functional Expenditures - Regulatory Basis provides detail of the functional costs by their natural classification. Following are the services associated with the functional categories presented in the accompanying financial statements:

A. Program Functions

Child Care and Education Quality - Used to account for service activities including quality enhancement grants, early education enhancement programs, child care resource and referral, professional development or child care provider support.

Child Care and Education Affordability - Used to account for service activities associated with public preschool classes.

Health and Safety - Used to account for service activities including dental treatment, dental education, comprehensive dental services, outreach nurses, information and resource or nutrition programs.

Family Support - Used to account for service activities including family resource center, family support, ongoing parent education, support services for children in crisis, literacy projects, information and resources or family specialists.

B. Support Functions

Management and General - Expenditures that are not identifiable with a single program or fund-raising activity but are indispensable to the conduct of those activities and to an organization's existence, including expenditures for the overall direction of the organization, its general board activities, business management, general recordkeeping, budgeting, and related purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Program Evaluation - Expenditures that are incurred to monitor the performance of service providers as to the delivery of services and adherence to the specific terms and conditions of the contracts.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Leases - The following is a schedule by years of future minimum rental payments required under leases that have noncancelable lease terms as of June 30, 2001:

<u>Fiscal Year</u>	<u>Operating Leases</u>
2002	\$ 22,651
2003	22,651
2004	20,018
2005	<u>4,023</u>
Total Minimum Lease Payments	\$ <u>69,343</u>

Total rental expenditure for all operating leases was \$23,783 for the year ended June 30, 2001.

NOTE 7 - PENSION PLAN

The Catawba Partnership has a Simplified Employee Pension (SEP) plan covering all full-time employees. Each full-time employee of the Catawba Partnership, as a condition of employment, is provided an Individual Retirement Account through an outside insurance company. The Catawba Partnership contributed 5% of gross wages for the year ended June 30, 2001. The Catawba Partnership does not own the accounts nor is liable for any other cost other than the required contribution.

For the year ended June 30, 2001, the Catawba Partnership had a total payroll of \$211,056, all of which was covered under the plan. The Partnership contributed \$10,828 for pension benefits during the year.

IRC Section 403(b) - All permanent employees who are at least half-time can participate in a tax sheltered annuity plan created under Internal Revenue Code Section 403(b). The employee's eligible contributions, made through salary reduction agreements, are exempt from federal and state income taxes until the annuity is received or the contributions are withdrawn. All costs of administering and funding this plan are the responsibility of the plan. No costs are incurred by

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

the Catawba Partnership. The voluntary contributions by employees amounted to \$10,205 during the year ended June 30, 2001.

***Catawba County Partnership for Children
Schedule of Contract and Grant Expenditures - Regulatory Basis
For the Year Ended June 30, 2001***

Schedule 1

Organization Name	Smart Start Fund		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Catawba County Department of Social Services *	\$ 403,541	\$ -	\$ -	\$ -
Catawba County Hispanic Ministries	48,000	-	-	-
Catawba County Mental Health *	376,360	(361)	-	-
Catawba County Public Health *	246,672	(882)	-	-
Catawba County Schools *	450,750	-	-	-
Catawba Memorial Hospital	149,650	-	-	-
Catawba Science Center	89,850	-	-	-
Catawba Valley Community College *	24,464	(773)	-	-
Children's Resource Center *	143,500	-	-	-
Hickory Fire Department	28,000	-	-	-
Hickory Museum of Art	24,830	-	-	-
Hickory Public Library *	157,281	-	-	-
Lenoir-Rhyne College *	34,810	-	-	-
NC Cooperative Extension Service *	62,428	-	-	-
Newton Conover Schools *	62,624	-	-	-
Western Carolina Foundation	24,684	(74)	-	-
Individuals:				
Quality Improvement Grants	307,904	(82)	-	-
Mentoring Stipends	5,500	-	-	-
Sipe's Home	100,000	-	-	-
	\$ 2,740,848	\$ (2,172)	\$ -	\$ -

* These organizations are represented on the Partnership's Board as described in Note 4
- Service Provider Contracts with Board Member Organizations.

See Independent Auditors' Report.

***Catawba County Partnership for Children
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2001***

Schedule 2

Organization Name	DHHS Contracts
Catawba County Department of Social Services	* \$ 1,960,582
Child Care Services Association - WAGES Program	* 189,892
	\$ 2,150,474

* These organizations are represented on the Partnership's Board as described in Note 4 - Service Provider Contracts with Board Member Organizations.

The information on this schedule provides a listing of service provider contracts entered into by the Department of Health and Human Services (DHHS) as described in Note 3 - Funding From Grant Awards.

See Independent Auditors' Report.

***Catawba County Partnership for Children
Schedule of State Awards - Regulatory Basis
For the Year Ended June 30, 2001***

Schedule 3

<u>State Grantor/Pass-through Grantor/Program</u>	<u>Contract #</u>	<u>Receipts</u>	<u>Expenditures</u>
State Awards:			
North Carolina Department of Health and Human Services			
Division of Child Development			
Pass-through from the North Carolina Partnership for Children, Inc.			
Early Childhood Initiatives Program (Prior Year)	* 1-90-2-03-001	\$ (159,212)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-2-03-001	3,084,868	3,074,584
Encumbrance	* 1-01-2-03-001E	100,000	100,000
Multi-County Accounting and Contracting Grant	-	12,000	12,000
Total State Awards		\$ 3,037,456	\$ 3,186,584

* Programs with compliance requirements that have a direct and material effect on the financial statements.

See Independent Auditors' Report.

***Catawba County Partnership for Children
Schedule of Property and Equipment
For the Year Ended June 30, 2001***

Schedule 4

Furniture and Non-Computer Equipment	\$	19,560
Computer Equipment/Printers		<u>10,512</u>
Total Property and Equipment	\$	<u><u>30,072</u></u>

Note: The information on this schedule provides a summary of property and equipment with acquisition or donated cost of \$500 or more which were held by the Partnership at year end. On the regulatory basis of accounting, these items are expensed in the year purchased.

See Independent Auditors' Report.

***Catawba County Partnership for Children
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2001***

Schedule 5

Match Provided at the Partnership Level:

Cash	\$	776
In-Kind Goods and Services		<u>35,249</u>
	\$	<u><u>36,025</u></u>

Match Provided at the Contractor Level:

Cash	\$	772,013
In-Kind Goods and Services		<u>138,064</u>
	\$	<u><u>910,077</u></u>

Note: This schedule is presented in accordance with the program match requirement as provided for by North Carolina Session Law 1999-237, Section 11.48(l). The law allows for volunteer services to be valued for match purposes, a concept that deviates from accounting principles generally accepted in the United States of America.

See Independent Auditors' Report.



**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Catawba County Partnership for Children, Inc.
Hickory, North Carolina

We have audited the financial statements of the Catawba County Partnership for Children, Inc. (Catawba Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated January 11, 2002. 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 the Catawba Partnership'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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Catawba Partnership's internal control over financial reporting in order to determine our auditing procedures for the purposes 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

**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONCLUDED)**

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.

This report is intended solely for the information and use of the management of the partnership, the North Carolina Partnership for Children, the Governor, and the General Assembly and is not intended to be, and should not be, used by anyone other than these specified parties.

January 11, 2002

Crisp Hughes Evans LLP

DISTRIBUTION OF AUDIT REPORT

In accordance with G.S. §147-64.5 and G.S. §147-64.6(c)(14), copies of this report have been distributed to the public officials listed below. Additional copies are provided to other legislators, state officials, the press, and the general public upon request.

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