

**FINANCIAL STATEMENT AUDIT REPORT OF
RUTHERFORD COUNTY PARTNERSHIP FOR CHILDREN
SPINDALE, 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
RUTHERFORD COUNTY PARTNERSHIP FOR CHILDREN, INC.

SPINDALE, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

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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, Rutherford County Partnership for Children, Inc.

This report presents the results of the financial statement audit of the Rutherford County Partnership for Children, Inc. 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 Rutherford County Partnership for Children, Inc. 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 Rutherford County Partnership for Children, Inc. is one of these local partnerships. As such, the Rutherford County Partnership for Children, Inc. 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 black ink that reads "Ralph Campbell, Jr." in a cursive script.

Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Rutherford County Partnership for Children, Inc.
Spindale, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Rutherford County Partnership for Children, Inc. (Rutherford 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 Rutherford 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 Rutherford County Partnership for Children, Inc. 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 March 5, 2002 on our consideration of the Rutherford 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 Rutherford County Partnership for Children, Inc. 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.

March 5, 2002

Crisp Hughes Evans LLP

Rutherford 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		Temporarily Restricted Funds	Total Funds
	Smart Start Fund	Other Funds		
Receipts:				
State Awards (less refunds of \$264,087)	\$ 2,088,656	\$ 11,744	\$ -	\$ 2,100,400
Private Contributions	-	50,439	-	50,439
Interest and Investment Earnings	-	11,961	-	11,961
Sales Tax Refunds	-	1,668	-	1,668
Total Receipts	2,088,656	75,812	-	2,164,468
Expenditures:				
Programs:				
Child Care and Education Quality	362,134	7,813	-	369,947
Child Care and Education Accessibility and Availability	255,458	-	-	255,458
Child Care and Education Affordability	841,808	-	-	841,808
Health and Safety	223,821	50,000	-	273,821
Family Support	406,251	5,630	-	411,881
Support:				
Management and General	147,880	14,262	-	161,942
Program Evaluation	33,280	-	-	33,280
Other:				
Sales Tax Paid	-	825	-	825
Total Expenditures	2,270,432	78,530	-	2,348,962
Excess of Receipts Over (Under) Expenditures	(181,776)	(2,718)	-	(184,494)
Net Assets at Beginning of Year	263,831	34,742	1,558	300,131
Net Assets at End of Year	\$ 82,055	\$ 32,024	\$ 1,558	\$ 115,637
Net Assets Consisted of:				
Cash on Deposit	\$ 50,943	\$ 32,024	\$ 1,558	\$ 84,525
Refunds Due From Contractors	31,112	-	-	31,112
	\$ 82,055	\$ 32,024	\$ 1,558	\$ 115,637

The notes are integral part of these statements.

Rutherford 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	\$ 362,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,134
Child Care and Education Accessibility and Availability	255,458	-	-	-	-	-	-	255,458
Child Care and Education Affordability	841,808	-	-	-	-	-	-	841,808
Health and Safety	223,821	-	-	-	-	-	-	223,821
Family Support	406,251	-	-	-	-	-	-	406,251
Support:								
Management and General	147,680	97,700	3,427	10,949	19,306	12,217	4,081	-
Program Evaluation	33,280	-	-	-	-	-	-	33,280
Total Smart Start Fund Expenditures	\$2,270,432	\$ 97,700	\$ 3,427	\$ 10,949	\$ 19,306	\$ 12,217	\$ 4,081	\$2,122,752
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 7,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,813
Health and Safety	50,000	-	-	-	-	-	50,000	-
Family Support	5,630	-	-	-	-	-	-	5,630
Support:								
Management and General	14,262	2,544	11,718	-	-	-	-	-
Other:								
Sales Tax Paid	825	-	-	825	-	-	-	-
Total Other Funds Expenditures	\$ 78,530	\$ 2,544	\$ 11,718	\$ 825	\$ -	\$ -	\$ 50,000	\$ 13,443

These notes are integral part of these statements.

RUTHERFORD COUNTY PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Rutherford County Partnership for Children, Inc. (Rutherford Partnership) is a legally separate nonprofit organization incorporated on January 30, 1997. The Rutherford Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Rutherford 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 Rutherford 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.

Contributions that are temporarily restricted and not expended within the year received are reported as an increase in temporarily restricted net assets. When the restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of receipts, expenditures, and net assets as net assets released from restrictions.

The Rutherford Partnership did not have any 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

However, unexpended advances to contractors that revert back to the State are recognized as a reduction to expenditures and an increase to net assets.

- 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.

NOTE 2 - DEPOSITS

All funds of the Rutherford Partnership are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subject the Rutherford Partnership to a concentration of credit risk. The Rutherford County Partnership's bank deposits in excess of the FDIC insured limit totaled \$15,610 at June 30, 2001.

NOTE 3 - FUNDING FROM GRANT AWARDS

Smart Start Program - The Rutherford 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 Rutherford Partnership and represents a concentration of credit risk as to the generation of revenue.

Associated with these contracts, the Rutherford Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to children and families for the service-delivery area.

The Rutherford Partnership was awarded and has received \$2,352,487 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 \$82,055 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Rutherford Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Rutherford Partnership that board members not be involved with decisions regarding organizations they represent. During the year, the Partnership entered into contracts with board member organizations for program activities as identified on Schedule 1 accompanying the financial statements.

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, comprehensive child care resource and referral, salary supplements, and child care provider support.

Child Care and Education Accessibility and Availability - Used to account for service activities including: inclusion support and increase child care spaces.

Child Care and Education Affordability - Used to account for service activities including: increase the market rate, Head Start classrooms, and enrolled part day child care programs.

Health and Safety - Used to account for service activities including: dental treatment, comprehensive health support, and special needs - early intervention services.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

Family Support - Used to account for service activities including: parenting skills training, general family support, support services for children in crisis, family literacy, transportation services, and information and resources.

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.

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 - PENSION PLAN

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 the Rutherford Partnership. The Rutherford County Partnership contributed \$10,961 for pension benefits during the year ended June 30, 2001. The employees did not contribute to the plan during the year ended June 30, 2001.

NOTE 7 - RESTRICTIONS ON NET ASSETS

Temporarily Restricted Net Assets - Temporarily restricted net assets at June 30, 2001 are available for the following purposes:

Purpose	Amount
Child Care and Education Quality	\$ 1,558

Rutherford County Partnership for Children, Inc.
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
Cleveland County Health Department	\$ 47,146	\$ 7,884	\$ -	\$ -
Family Resources *	1,343,954	-	2,298	-
Isothermal Community College *	15,396	401	3,294	-
Isothermal Planning and Development Commission	51,064	3,403	-	-
Merritt Research	33,280	-	-	-
Rutherford County Schools *	350,105	14,750	-	-
Rutherford Hospital, Inc. *	62,000	-	-	-
Rutherford County Partnership (In House Activity)	70,000	-	5,516	-
Rutherford-Polk Mental Health *	47,826	4,139	2,335	-
The Learning Tree *	115,000	-	-	-
United Way *	18,093	535	-	-
	\$ 2,153,864	\$ 31,112	\$ 13,443	\$ -

* 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.

Rutherford County Partnership for Children, Inc.
Schedule of State Awards - Regulatory Basis
For the Year Ended June 30, 2001

Schedule 2

<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)	* 1-90-3-06-001	\$ (263,831)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-3-06-001	2,352,487	2,270,432
Multi-County Accounting and Contracting Grant (Prior Year)	-	(256)	-
Multi-County Accounting and Contracting Grant (Current Year)	-	12,000	12,000
Total State Awards		<u>\$ 2,100,400</u>	<u>\$ 2,282,432</u>

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

See Independent Auditors' Report.

Rutherford County Partnership for Children, Inc.
Schedule of Property and Equipment
For the Year Ended June 30, 2001

Schedule 3

Furniture and Non-Computer Equipment	\$	13,110
Computer Equipment/Printers		<u>13,096</u>
Total Property and Equipment	\$	<u>26,206</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.

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

Schedule 4

Match Provided at the Partnership Level:

Cash	\$ 50,439
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Match Provided at the Contractor Level:

Cash	\$ 179,209
In-Kind Goods and Services	<u>4,917</u>
	<u>\$ 184,126</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
Rutherford County Partnership for Children, Inc.
Spindale, North Carolina

We have audited the financial statements of the Rutherford County Partnership for Children, Inc. (Rutherford Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated March 5, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether the Rutherford 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 Rutherford 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

**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)**

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 a matter involving an issue of a management control nature that is described in the Audit Findings and Recommendations section of this report.

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.

March 5, 2002

Crisp Hughes Evans LLP

AUDIT FINDINGS AND RECOMMENDATIONS

Material Findings and Recommendations from Prior Audits - The following presents the status of material findings and recommendations presented in the prior year audit report that affected the current year audit of the financial statements.

1. COMPLIANCE WITH LAWS AND REGULATIONS - MONITORING IN-KIND CONTRIBUTIONS

Approximately \$20,000 of in-kind contributions were disallowed in the prior year due to the lack of supporting documentation required by state guidelines.

The finding is resolved. Adequate documentation is now kept for all reported in-kind contributions.

2. INTERNAL CONTROL - CONTRACTS WITH SERVICE PROVIDERS

During the review of contracts with service providers in the prior year, it was noted that the contracts were not signed before contractors began receiving payments.

The finding is resolved.

Other Observations and Recommendations from the Current Audit - The following presents a management control issue related to the efficiency and effectiveness of operations.

3. MANAGEMENT CONTROL - CREDIT CARD PURCHASE CONTROLS

The Partnership lacked adequate controls over the expenditures for which credit cards are used. The user of the cards was allowed to be one of the two authorizing signers for the check to pay off the credit cards. We suggested the partnership adopt a policy that two other authorized signers review the expenditures and authorize the check. During the current audit, we noted the partnership's credit cards had limits that in our opinion were excessive for the Partnership's needs. We recommend the Partnership reduce the credit limits to reasonable amounts.

Partnership's Response: The Partnership has applied for and received credit limit reductions and adopted an authorization policy on credit card purchases.

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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The Honorable Michael F. Easley	Governor of North Carolina
The Honorable Beverly M. Perdue	Lieutenant Governor of North Carolina
The Honorable Richard H. Moore	State Treasurer
The Honorable Roy A. Cooper, III	Attorney General
Mr. David T. McCoy	State Budget Officer
Mr. Robert L. Powell	State Controller
Ms. Carmen Hooker Odom	Secretary, Department of Health and Human Services
Mr. Ashley Thrift	Chairman, Board of Directors North Carolina Partnership for Children, Inc.
	Executive Director North Carolina Partnership for Children, Inc.
Ms. Karen Ponder	

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Senator Patrick J. Ballantine	Minority Leader of the N.C. Senate
Representative N. Leo Daughtry	Minority Leader of the N.C. House of Representatives
Representative Joe Hackney	N. C. House Speaker Pro-Tem
Mr. James D. Johnson	Director, Fiscal Research Division

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