

FINANCIAL STATEMENT AUDIT REPORT OF
WASHINGTON COUNTY CHILD ADVOCACY COUNCIL,
INC.
PLYMOUTH, 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
WASHINGTON COUNTY CHILD ADVOCACY COUNCIL, INC.

PLYMOUTH, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

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ADMINISTRATIVE OFFICER

LANA PRESSLEY, 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, Washington County Child Advocacy Council, Inc.

This report presents the results of the financial statement audit of the Washington County Child Advocacy Council, 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 Washington County Child Advocacy Council, 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 Washington County Child Advocacy Council, Inc. is one of these local partnerships. As such, the Washington County Child Advocacy Council, 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

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
EXHIBITS	
A - Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis.....	3
B - Statement of Functional Expenditures - Regulatory Basis.....	4
Notes to the Financial Statements.....	5
SUPPLEMENTARY SCHEDULES	
1 Schedule of Contract and Grant Expenditures - Regulatory Basis	10
2 Schedule of State Level Service Provider Contracts	11
3 Schedule of State Awards - Regulatory Basis	12
4 Schedule of Property and Equipment.....	13
5 Schedule of Qualifying Match (Non-GAAP)	14
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	15
DISTRIBUTION OF AUDIT REPORT	17

INDEPENDENT AUDITORS' REPORT

Board of Directors
Washington County Child Advocacy Council, Inc.
Plymouth, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Washington County Child Advocacy Council, Inc. (Washington Council) 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 Washington 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 Washington County Child Advocacy Council, 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 AUDITOR'S REPORT (CONCLUDED)

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2002 on our consideration of the Washington Council'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 auditor's 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 Washington County Child Advocacy Council, 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.

January 23, 2002

Crisp Hughes Evans LLP

Washington County Child Advocacy Council, 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 \$27,577)	\$ 373,395	\$ 23,900	\$ -	\$ 397,295
Private Contributions	-	810	-	810
Interest and Investment Earnings	-	4,008	-	4,008
Sales Tax Refunds	-	1,978	-	1,978
Other Receipts	30	-	-	30
Total Receipts	<u>373,425</u>	<u>30,696</u>	<u>-</u>	<u>404,121</u>
Net Assets Released from Restrictions:				
Expiration of Time Restrictions	-	12,691	(12,691)	-
	<u>373,425</u>	<u>43,387</u>	<u>(12,691)</u>	<u>404,121</u>
Expenditures:				
Programs:				
Child Care and Education Quality	107,169	-	-	107,169
Child Care and Education Affordability	33,480	-	-	33,480
Health and Safety	60,617	-	-	60,617
Family Support	64,537	-	-	64,537
Support:				
Management and General	107,700	17,590	-	125,290
Other:				
Sales Tax Paid	-	2,387	-	2,387
Refund of Prior Year Grants	-	15,281	-	15,281
Total Expenditures	<u>373,503</u>	<u>35,258</u>	<u>-</u>	<u>408,761</u>
Excess of Receipts Over (Under) Expenditures	(78)	8,129	(12,691)	(4,640)
Net Assets at Beginning of Year	<u>11,491</u>	<u>15,912</u>	<u>12,718</u>	<u>40,121</u>
Net Assets at End of Year	<u>\$ 11,413</u>	<u>\$ 24,041</u>	<u>\$ 27</u>	<u>\$ 35,481</u>
Net Assets Consisted of:				
Petty Cash	\$ -	\$ 83	\$ 1	\$ 84
Cash on Deposit	6,221	23,958	26	30,205
Refunds Due From Contractors	5,192	-	-	5,192
	<u>\$ 11,413</u>	<u>\$ 24,041</u>	<u>\$ 27</u>	<u>\$ 35,481</u>

The accompanying notes are an integral part of these statements.

Washington County Child Advocacy Council, 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	Participant Training
Smart Start Fund:									
Programs:									
Child Care and Education Quality	\$ 107,169	\$ 26,720	\$ 1,639	\$ 8,541	\$ 6,610	\$ 1,171	\$ 1,369	\$ 59,706	\$ 1,413
Child Care and Education Affordability	33,480	-	-	-	-	-	-	33,480	-
Health and Safety	60,617	-	-	-	-	-	-	60,617	-
Family Support	64,537	-	-	3,436	624	-	-	60,477	-
Support:									
Management and General	107,700	79,399	3,461	1,548	14,432	8,613	247	-	-
Total Smart Start Fund Expenditures	\$ 373,503	\$ 106,119	\$ 5,100	\$ 13,525	\$ 21,666	\$ 9,784	\$ 1,616	\$ 214,280	\$ 1,413
Other Funds:									
Support:									
Management and General	\$ 17,590	\$ -	\$ 10,042	\$ 500	\$ 4,598	\$ -	\$ -	\$ -	\$ 2,450
Other:									
Sales Tax Paid	2,387	-	-	2,387	-	-	-	-	-
Refund of Prior Year Grants	15,281	-	-	-	-	-	-	15,281	-
Total Other Funds Expenditures	\$ 35,258	\$ -	\$ 10,042	\$ 2,887	\$ 4,598	\$ -	\$ -	\$ 15,281	\$ 2,450

The accompanying notes are an integral part of these statements.

WASHINGTON COUNTY CHILD ADVOCACY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Washington County Child Advocacy Council, Inc. (Washington Council) is a legally separate nonprofit organization incorporated on March 1, 1994. The Washington Council was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Washington Council 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 Washington Council'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 Washington Council 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.

E. Use of Estimates - The financial statements include estimates and assumptions made by management for the allocation of joint costs. It is management's belief that these estimates are reasonable and fair.

NOTE 2 - DEPOSITS

All funds of the Washington Council are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subjects the Washington Council to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

Smart Start Program - The Washington Council'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 Washington Council and represents a concentration of credit risk as to the generation of revenue.

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

The Washington Council was awarded and has received \$400,972 under a current year Smart Start contract with NCPC. The unexpended balance of this contract is subject to reversion to the State. The Washington Council has returned \$13,661 of this contract to the State based on financial status reports submitted to NCPC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

subsequent to June 30, 2001. The Washington Council also returned \$13,808 prior to June 30, 2001.

The Council 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 Washington Council are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Washington Council that board members not be involved with decisions regarding organizations they represent. During the year, the Council entered into 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 and the methods utilized to allocate joint cost:

A. Program Functions

Child Care and Education Quality - Used to account for service activities including quality enhancement grants, child care resource and referral, salary supplements and school readiness programs.

Child Care and Education Affordability - Used to account for service activities including child care coordinator, comprehensive child care cost supports and supplement for quality.

Health and Safety - Used to account for service activities associated with comprehensive health services.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Family Support - Used to account for service activities including family literacy, transportation services and outreach materials.

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.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Other Costs - Other costs including occupancy cost (rent, utilities and maintenance), supplies and materials, communication costs (telephone and printing), were allocated based on utilization data.

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	\$ 6,828
2003	2,571
2004	1,140
2005	<u>1,140</u>
Total Minimum Lease Payments	<u><u>\$ 11,679</u></u>

Total rental expenditure for all operating leases was \$6,585 for the year ended June 30, 2001.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

NOTE 7 - PENSION PLAN

The Washington Council had a defined contribution plan from July 1, 2000, to December 31, 2000, covering all full-time employees. The Washington Council contributed 2% of gross wages for the period prior to the plan's termination at December 31, 2000. The Washington Council is not liable for any cost other than the required contribution.

Beginning January 1, 2001, the Washington Council began a SIMPLE - IRA Plan covering all full-time employees. Each full-time employee of the Washington Council has an option to participate in the plan. An Individual Retirement Account is provided to the employee through an outside financial institution. The Washington Council matched the employees' contributions up to 3% of gross wages for the year ended June 30, 2001. The Washington Council does not own the accounts nor is it liable for any other cost other than the required contribution.

For the year ended June 30, 2001, the Washington Council had a total payroll of \$86,619, all of which was covered under the defined contribution plan or SIMPLE - IRA plan. The Partnership contributed \$1,869 for pension benefits during the year.

NOTE 8 - RESTRICTIONS ON NET ASSETS

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

Purpose	Amount
Project S.A.F.E. Kids	\$ <u>27</u>

B. Net Assets Released From Donor Restrictions - Net assets were released from donor restrictions during the fiscal year ended June 30, 2001, due to the expiration of time restrictions were as follows:

Purpose	Amount
Comprehensive Screening and Dental Care	\$ <u>12,691</u>

Washington County Child Advocacy Council, 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
Diann Blount's Day Care Home	\$ 2,515	\$ -	\$ -	\$ -
Loving Arms Child Care Center	714	-	-	-
M-T-W District Health Department	65,809	(5,192)	-	-
Pines Elementary After School Program	420	-	-	-
Quality Enhancement Grants - Various	29,567	-	-	-
Washington County Center for Human Services - Transportation	719	-	-	-
Washington County Schools	116,603	-	-	-
Refund of Prior Year Grants	-	-	15,281	-
Individuals:				
Salary Supplements	3,125	-	-	-
	\$ 219,472	\$ (5,192)	\$ 15,281	\$ -

* 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.

***Washington County Child Advocacy Council, Inc.
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2001***

Schedule 2

Organization Name	DHHS Contracts
Washington County Department of Social Services	* \$ 189,116

* 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.

Washington County Child Advocacy Council, Inc.
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)	* 1-90-3-10-001	\$ (13,769)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-3-10-001	(13,808)	-
Early Childhood Initiatives Program (Current Year)	* 1-01-3-10-001	400,972	373,503
Multi-County Accounting and Contracting Grant (Current Year)	N/A	12,000	10,542
Child Care Capacity Building Initiative	N/A	11,900	7,000
Total State Awards		<u>\$ 397,295</u>	<u>\$ 391,045</u>

See Independent Auditors' Report.

Washington County Child Advocacy Council, Inc.
Schedule of Property and Equipment
For the Year Ended June 30, 2001

Schedule 4

Furniture and Non-Computer Equipment	\$ 17,294
Computer Equipment/Printers	35,216
Leasehold Improvements	<u>2,500</u>
Total Property and Equipment	<u>\$ 55,010</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.

Washington County Child Advocacy Council, Inc.
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2001

Schedule 5

Match Provided at the Partnership Level:

Cash	\$ 810
In-Kind Goods and Services	<u>16,035</u>
	<u>\$ 16,845</u>

Match Provided at the Contractor Level:

Cash	<u>\$ 447,789</u>
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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
Washington County Child Advocacy Council, Inc.
Plymouth, North Carolina

We have audited the financial statements of the Washington County Child Advocacy Council, Inc. (Washington Council) as of and for the year ended June 30, 2001, and have issued our report thereon dated January 23, 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 Washington Council'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 Washington Council'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.

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 23, 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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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.
Ms. Karen Ponder	Executive Director North Carolina Partnership for Children, Inc.

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