

FINANCIAL STATEMENT AUDIT REPORT OF
ALEXANDER COUNTY PARTNERSHIP FOR CHILDREN
TAYLORSVILLE, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

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

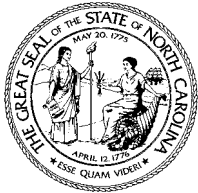
FINANCIAL STATEMENT AUDIT REPORT OF
ALEXANDER COUNTY PARTNERSHIP FOR CHILDREN
TAYLORSVILLE, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

LEEANNE WHISNANT, CHAIRMAN

ADMINISTRATIVE OFFICER

PAULA BRAWLEY, 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, Alexander County Partnership for Children

This report presents the results of the financial statement audit of the Alexander 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 Alexander 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 Alexander County Partnership for Children is one of these local partnerships. As such, the Alexander 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 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
Alexander County Partnership for Children
Taylorsville, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Alexander County Partnership for Children (Alexander County 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 Alexander County 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 Alexander 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 18, 2002 on our consideration of the Alexander County 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 Alexander 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 18, 2002

Crisp Hughes Evans LLP

Alexander County Partnership for Children

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

Exhibit A

	Unrestricted Funds		
	Smart Start Fund	Other Funds	Total Funds
Receipts:			
State Awards (less refunds of \$173,201)	\$ 335,668	\$ 12,000	\$ 347,668
Private Contributions	-	7,556	7,556
Interest and Investment Earnings	-	383	383
Sales Tax Refunds	-	2,663	2,663
Total Receipts	335,668	22,602	358,270
Expenditures:			
Programs:			
Child Care and Education Quality	289,786	700	290,486
Child Care and Education Accessibility and Availability	41,428	-	41,428
Health and Safety	56,171	-	56,171
Family Support	7,740	-	7,740
Support:			
Management and General	95,313	21,329	116,642
Program Evaluation	4,756	-	4,756
Other:			
Sales Tax Paid	-	2,044	2,044
Total Expenditures	495,194	24,073	519,267
Deficiency of Receipts Over Expenditures	(159,526)	(1,471)	(160,997)
Net Assets at Beginning of Year	175,659	22,702	198,361
Net Assets at End of Year	\$ 16,133	\$ 21,231	\$ 37,364
Net Assets Consisted of:			
Petty Cash	\$ -	\$ 200	\$ 200
Cash on Deposit	15,715	21,031	36,746
Refunds Due From Contractors	418	-	418
	\$ 16,133	\$ 21,231	\$ 37,364

The accompanying notes are an integral part of these statements.

Alexander County Partnership for Children
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	\$ 289,786	\$ 83,318	\$ 7,420	\$ 7,182	\$ 11,788	\$ 6,529	\$ -	\$ 173,549
Child Care and Education Accessibility and Availability	41,428	-	-	-	-	-	-	41,428
Health and Safety	56,171	-	-	-	-	-	-	56,171
Family Support	7,740	-	7,740	-	-	-	-	-
Support:								
Management and General	95,313	61,782	2,845	5,858	11,988	8,163	4,677	-
Program Evaluation	4,756	1,082	3,674	-	-	-	-	-
Total Smart Start Fund Expenditures	\$ 495,194	\$ 146,182	\$ 21,679	\$ 13,040	\$ 23,776	\$ 14,692	\$ 4,677	\$ 271,148
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Support:								
Management and General	21,329	4,635	9,000	3,296	3,480	918	-	-
Other:								
Sales Tax Paid	2,044	-	-	2,044	-	-	-	-
Total Other Funds Expenditures	\$ 24,073	\$ 4,635	\$ 9,000	\$ 5,340	\$ 3,480	\$ 918	\$ -	\$ 700

The accompanying notes are an integral part of these statements.

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Alexander County Partnership for Children (Alexander County Partnership) is a legally separate nonprofit organization incorporated on July 28, 1994. The Alexander County Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Alexander County 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 Alexander County 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 Alexander County 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)

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 Alexander County 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 Alexander County Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Alexander County 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, the Department of Health and Human Services (DHHS) entered into contracts with and made payments to service providers selected by the Alexander County Partnership. These service provider contracts are not reflected on the accompanying financial statement. However, a summary of the service provider contracts entered into by DHHS are presented on Schedule 2 accompanying the financial statements.

The Alexander County Partnership was awarded and has received \$508,869 under current year Smart Start contracts with NCPC. The unexpended balance of these contracts is subject to reversion to the State. The Partnership has returned \$42 of these contracts to the State based on financial status reports submitted to NCPC prior to June 30, 2001, and \$13,633 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 Alexander County Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Alexander County 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. 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 program upgrade projects, child care resource and referral, salary supplements and school readiness programs.

Child Care and Education Accessibility and Availability - Used to account for service activities associated with inclusion support.

Health and Safety - Used to account for service activities associated with outreach nurses.

Family Support - Used to account for service activities associated with information and resources.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Salaries and Benefits - Allocated based on employee time reports.

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	\$ 5,476
2003	5,476
2004	5,476
2005	5,476
2006	<u>2,282</u>
Total Minimum Lease Payments	<u>\$ 24,186</u>

Total rental expenditure for all operating leases was \$10,750 for the year ended June 30, 2001.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

NOTE 7 - PENSION PLAN

IRC Sections 403(b)(7) - All permanent employees who are at least half-time can participate in tax sheltered annuity plans created under Internal Revenue Code Section 403(b)(7). 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 these plans are the responsibility of the plans. No costs are incurred by the Alexander County Partnership. The voluntary contributions by employees amounted to \$11,722 during the year ended June 30, 2001.

Alexander 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 Funds		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Alexander County Head Start	\$ 99,402	\$ -	\$ -	\$ -
Alexander County Health Department	56,171	-	-	-
Quality Improvement Grants	11,931	-	-	-
Quality Improvement Grants	9,690	-	-	-
Reimbursement to Petty Cash	50	-	-	-
Risk Watch Coalition	-	-	700	-
Village Inn	40	-	-	-
Western Carolina Center	41,847	(418)	-	-
Individuals:				
WAGES Salary Supplement	52,285	-	-	-
Transition Forum Parent Stipends	150	-	-	-
	\$ 271,566	\$ (418)	\$ 700	\$ -

- * 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.

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

Schedule 2

Organization Name	DHHS Contracts
Alexander County Department of Social Services	* \$ 233,115

* 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.

***Alexander 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)	* 1-90-5-03-001	\$ (173,159)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-5-03-001	486,869	473,236
Encumbrance of Early Childhood Initiatives Program (Prior Year)	* 1-01-5-03-001E	22,000	21,958
Encumbrance of Early Childhood Initiatives Program (Prior Year)	* 1-01-5-03-001E	(42)	-
Multi-County Accounting and Contracting Services Grant	-	12,000	12,000
Total State Awards		<u>\$ 347,688</u>	<u>\$ 507,194</u>

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

See Independent Auditors' Report.

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

Schedule 4

Furniture and Non-Computer Equipment	\$ 9,885
Computer Equipment/Printers	<u>16,183</u>
Total Property and Equipment	<u>\$ 26,068</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.

***Alexander 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	\$ 7,556
In-Kind Goods and Services	<u>31,878</u>
	<u>\$ 39,434</u>

Match Provided at the Contractor Level:

Cash	\$ 56,108
In-Kind Goods and Services	<u>12,831</u>
	<u>\$ 68,939</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
Alexander County Partnership for Children
Taylorsville, North Carolina

We have audited the financial statements of the Alexander County Partnership for Children (Alexander County Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated January 18, 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 Alexander County 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 Alexander County 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

**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)**

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 18, 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 Richard H. Moore
The Honorable Roy A. Cooper, III
Mr. David T. McCoy
Mr. Robert L. Powell
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Governor of North Carolina
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North Carolina Partnership for Children, Inc.
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North Carolina Partnership for Children, Inc.

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