



STATE OF NORTH CAROLINA

FINANCIAL STATEMENT AUDIT REPORT OF

MCDOWELL COUNTY PARTNERSHIP FOR CHILDREN AND FAMILIES, INC.

MARION, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

FINANCIAL STATEMENT AUDIT REPORT OF
MCDOWELL COUNTY PARTNERSHIP FOR CHILDREN
AND FAMILIES, INC.

MARION, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

JOY GRIFFITH, BOARD CHAIR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
Office of the State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet <http://www.osa.state.nc.us>

AUDITOR'S TRANSMITTAL

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina
Board of Directors, McDowell County Partnership for Children and Families, Inc.

This report presents the results of our financial statement audit of the McDowell County Partnership for Children and Families, Inc. (McDowell Partnership) for the year ended June 30, 2002. Our audit was made by authority of Article 5A of Chapter 147 of the General Statutes.

The accounts and operations of the McDowell Partnership were subject to audit procedures as we considered necessary for us to report on the accompanying financial statements and supplementary information. The audit procedures were conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

The audit of the McDowell Partnership was made in conjunction with the Early Childhood Initiatives (Smart Start) program authorized by General Statutes 143B-168.10-.16. These statutes created the North Carolina Partnership for Children, Inc. and required the implementation of local demonstration projects (local partnerships). The McDowell Partnership is one of these local partnerships. As such, the McDowell Partnership is a private nonprofit 501(c)(3) organization and is required by General Statute 143B-168.14(b) to have an annual financial and compliance audit conducted by the State Auditor.

The purpose of this report is to present the results of our audit on the accompanying financial statements. A summary of our reporting objectives and audit results are:

- 1. Objective** - Express an opinion on the accompanying financial statements and supplementary information.

Results – The accompanying financial statements present fairly, in all material respects, the amounts and disclosures made in accordance with the regulatory basis of accounting established by the North Carolina Partnership for Children, Inc. The accompanying supplementary information presents information that is fairly stated in all material respects in relation to the basic financial statements.

AUDITOR'S TRANSMITTAL (CONCLUDED)

2. **Objective** - Present instances of noncompliance, if any, with laws, regulations, contracts, or grants.

Results - Our tests disclosed no instances of noncompliance that require disclosure herein under *Government Auditing Standards*.

3. **Objective** - Present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the McDowell Partnership's ability to record, process, summarize, and report financial data in the financial statements.

Results - Our tests disclosed no material weaknesses in the internal control over financial reporting which require disclosure herein under *Government Auditing Standards*.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of 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.



Ralph Campbell, Jr.
State Auditor

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR’S 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.....	9
2 Schedule of State Level Service Provider Contracts.....	10
3 Schedule of State Awards - Regulatory Basis	11
4 Schedule of Property and Equipment	12
5 Schedule of Qualifying Match (Non-GAAP).....	13
INDEPENDENT AUDITOR’S 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



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
Office of the State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
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Internet <http://www.osa.state.nc.us>

INDEPENDENT AUDITOR'S REPORT

Board of Directors

McDowell County Partnership for Children and Families, Inc.
Marion, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the McDowell County Partnership for Children and Families, Inc. (McDowell Partnership) as of June 30, 2002, and the related Statement of Functional Expenditures – Regulatory Basis for the year then ended. These financial statements are the responsibility of the McDowell 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 statements are free of material misstatements. 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of the McDowell County Partnership for Children and Families, Inc. as of June 30, 2002, and the results of its operations for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2003 on our consideration of the McDowell 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 auditor's report in considering the results of our audit.

INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

Our audit was made for the purpose of forming an opinion on the basic financial statements of the McDowell County Partnership for Children and Families, 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.

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

Ralph Campbell, Jr.
State Auditor
March 7, 2003

McDowell County Partnership for Children and Families, Inc.
Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis
For the Year Ended June 30, 2002

Exhibit A

	Unrestricted Funds		Temporarily	Total
	Smart Start	Other	Restricted	Funds
	Fund	Funds	Funds	Funds
Receipts:				
State Awards (less refunds of \$2,399)	\$ 613,823	\$ 11,983	\$ 0	\$ 625,806
Private Contributions		10,000	12,855	22,855
Interest and Investment Earnings		291		291
Sales Tax Refunds		786		786
Other Receipts	666	133		799
Total Receipts	614,489	23,193	12,855	650,537
Expenditures:				
Programs:				
Child Care and Education Quality	115,741	597		116,338
Child Care and Education Affordability	191,943			191,943
Health and Safety	77,424			77,424
Family Support	73,835			73,835
Support:				
Management and General	109,265	20,670		129,935
Program Evaluation	43,438			43,438
Other:				
Sales Tax Paid		751		751
Total Expenditures	611,646	22,018		633,664
Excess of Receipts Over Expenditures	2,843	1,175	12,855	16,873
Net Assets at Beginning of Year	797	14,392	4,476	19,665
Net Assets at End of Year	\$ 3,640	\$ 15,567	\$ 17,331	\$ 36,538
Net Assets Consisted of:				
Cash and Cash Equivalents	\$ 2,108	\$ 15,567	\$ 17,331	\$ 35,006
Refunds Due From Contractors	1,532			1,532
	\$ 3,640	\$ 15,567	\$ 17,331	\$ 36,538

The accompanying notes to the financial statements are an integral part of this statement.

*McDowell County Partnership for Children and Families, Inc.
 Schedule of Functional Expenditures - Regulatory Basis
 For the Year Ended June 30, 2002*

Exhibit B

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating Expenditures	Fixed Charges and Other Expenditures	Property and Equipment Outlay	Services/ Contracts/ Grants	Participant Training Expenditures
Smart Start Fund:									
Programs:									
Child Care and Education Quality	\$ 115,741							115,741	
Child Care and Education Affordability	\$ 191,943							191,943	
Health and Safety	\$ 77,424							77,424	
Family Support	\$ 73,835		9,799	3,163	1,968			58,905	
	\$ 458,943	\$ 0	\$ 9,799	\$ 3,163	\$ 1,968	\$ 0	\$ 0	\$ 444,013	\$ 0
Support:									
Management and General	\$ 109,265	74,862	1,579	3,902	18,695	10,227			
Program Evaluation	\$ 43,438	39,788		672	578	2,400			
	\$ 152,703	\$ 114,650	\$ 1,579	\$ 4,574	\$ 19,273	\$ 12,627	\$ 0	\$ 0	\$ 0
Total Smart Start Fund Expenditures	\$ 611,646	\$ 114,650	\$ 11,378	\$ 7,737	\$ 21,241	\$ 12,627	\$ 0	\$ 444,013	\$ 0
Other Funds:									
Programs:									
Child Care and Education Quality	\$ 597	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 597	\$ 0
Support:									
Management and General	\$ 20,670	\$ 2,500	\$ 10,712	\$ 0	\$ 0	\$ 0	\$ 7,458	\$ 0	\$ 0
Other:									
Sales Tax Paid	\$ 751	\$ 0	\$ 0	\$ 751	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Funds Expenditures	\$ 22,018	\$ 2,500	\$ 10,712	\$ 751	\$ 0	\$ 0	\$ 7,458	\$ 597	\$ 0

The accompanying notes to the financial statements are an integral part of this statement.

MCDOWELL COUNTY PARTNERSHIP FOR CHILDREN AND FAMILIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

- A. Organization and Purpose** - The McDowell County Partnership for Children and Families, Inc. (McDowell Partnership) is a legally separate nonprofit organization incorporated on August 25, 1994. The McDowell Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The McDowell 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 McDowell Partnership’s Board of Directors is responsible. Pursuant to the provisions of 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 McDowell Partnership did not have any permanently restricted net assets at June 30, 2002.

- 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 generally accepted accounting principles 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. Cash and Cash Equivalents – This classification appears on the Statement of Receipts, Expenditures, and Net Assets –Regulatory Basis and consists of cash on deposit with private bank accounts, savings accounts, and money market accounts.

E. Refunds Due From Contractors - Refunds due from contractors represent the unexpended amount of advances to contractors at year-end that 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 McDowell Partnership are deposited with a commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subjects the McDowell Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the McDowell 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 McDowell Partnership. 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The McDowell Partnership was awarded and has received \$616,205 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 \$3,971 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2002.

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 McDowell Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the McDowell 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:

A. Program Functions

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

Child Care and Education Affordability - Used to account for service activities including child care subsidy administration (DCD), child care cost supports (DCD), supplement for quality (DCD), part day care programs, and supplements for quality.

Health and Safety - Used to account for service activities including prenatal/newborn services and child abuse and neglect intervention.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

Family Support - Used to account for service activities including family resource centers and ongoing parenting education.

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 - LEASE OBLIGATIONS

Operating Lease Obligations - Future minimum lease payments under non-cancelable operating leases consist of the following at June 30, 2002:

<u>Fiscal Year</u>	<u>Operating Leases</u>
2003	\$ 9,753
2004	5,353
2005	4,353
2006	4,353
2007	<u>3,683</u>
Total Minimum Lease Payments	\$ <u>27,495</u>

Rental expense for all operating leases during the year was \$10,361.

NOTE 7 - RESTRICTIONS ON NET ASSETS

Temporarily Restricted Net Assets - Temporarily restricted net assets at June 30, 2002 are available for the following purposes:

<u>Purpose</u>	<u>Amount</u>
Family Support	\$ 4,476
Positive Parenting Program	<u>12,855</u>
	\$ <u>17,331</u>

*McDowell County Partnership for Children and Families, Inc.
 Schedule of Contract and Grant Expenditures - Regulatory Basis
 For the Year Ended June 30, 2002*

Schedule 1

Organization Name	Smart Start Fund		Other Funds		
	Amount Advanced	Refund Due	Amount Advanced	Refund Due	
McDowell County Department of Social Services	*	134,486	(3)		
McDowell County Schools	*	57,461			
McDowell Technical Community College	*	116,883	(1,143)	597	
The Endowment Fund of the McDowell County Schools - McPals FRC	*	30,356			
The McDowell Hospital	*	77,650	(226)		
The Riddle Institute	*	28,709	(160)		
		\$ 445,545	\$ (1,532)	\$ 597	\$ 0

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

McDowell County Partnership for Children and Families, Inc.

Schedule of State Level Service Provider Contracts

For the Year Ended June 30, 2002

Schedule 2

Organization Name	DHHS Contracts	NCPC Contracts	Total Contracts
McDowell County Department of Social Services	* \$ 397,660	\$ 0	\$ 397,660
* 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 either the Department of Health and Human Services (DHHS) or the North Carolina Partnership for Children, Inc. (NCPC) as described in Note 3 - Funding from Grant Awards.			

McDowell County Partnership for Children and Families, Inc.
Schedule of Federal and State Awards - Regulatory Basis
For the Year Ended June 30, 2002

Schedule 3

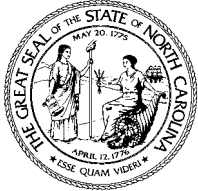
Federal/State Grantor/Pass-through Grantor/Program	Contract #	Receipts	Expenditures
State Awards:			
North Carolina Department of Health and Human Services			
Division of Child Development			
Pass-through from the North Carolina Partnership for Children, Inc.			
Early Childhood Initiatives Program (Prior Years)	Various	\$ (2,382)	\$ (585)
Early Childhood Initiatives Program (Current Year)	* 1-12-4-10-001	616,205	612,231
Multi-County Accounting and Contracting Grant (Prior Year)	N/A	(17)	
Multi-County Accounting and Contracting Grant (Current Year)	N/A	12,000	10,712
Total State Awards		\$ 625,806	\$ 622,358
* Programs with compliance requirements that have a direct and material effect on the financial statements.			

McDowell County Partnership for Children and Families, Inc.
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2002

Schedule 5

Match Provided at the Partnership Level:			
Cash		\$	22,986
In-Kind Goods and Services			19,493
		\$	<u>42,479</u>
Match Provided at the Contractor Level:			
Cash		\$	78,386
In-Kind Goods and Services			32,230
		\$	<u>110,616</u>
<p>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 generally accepted accounting principles.</p>			

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Ralph Campbell, Jr.
State Auditor

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2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet <http://www.osa.state.nc.us>

**INDEPENDENT AUDITOR'S 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
McDowell County Partnership for Children and Families, Inc.
Marion, North Carolina

We have audited the financial statements of the McDowell County Partnership for Children and Families, Inc. (McDowell Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated March 7, 2003. 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 McDowell 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 McDowell 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 level the risk that misstatements in amounts that would be material

**INDEPENDENT AUDITOR'S 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)**

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, 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.



Ralph Campbell, Jr.
State Auditor
March 7, 2003

DISTRIBUTION OF AUDIT REPORT

In accordance with General Statutes 147-64.5 and 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.
	Executive Director
	North Carolina Partnership for Children, Inc.
Ms. Karen Ponder	

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Mr. James D. Johnson	Director, Fiscal Research Division

May 6, 2003

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