

FINANCIAL STATEMENT AUDIT REPORT OF
HYDE COUNTY PARTNERSHIP FOR CHILDREN
SWAN QUARTER, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2002

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

FINANCIAL STATEMENT AUDIT REPORT OF

HYDE COUNTY PARTNERSHIP FOR CHILDREN

SWAN QUARTER, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

CLAY CARTER AND KATHIE MANGUS, CO-CHAIRPERSONS

ADMINISTRATIVE OFFICER

RUTH MANNING, 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, Hyde County Partnership for Children

This report presents the results of the financial statement audit of the Hyde County Partnership for Children for the year ended June 30, 2002. 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 Hyde 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 Hyde County Partnership for Children is one of these local partnerships. As such, the Hyde 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
Hyde County Partnership for Children
Swan Quarter, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets--Regulatory Basis of the Hyde County Partnership for Children (Hyde 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 Hyde 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 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 Hyde County Partnership for Children 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 13, 2003 on our consideration of the Hyde Partnership's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

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 Hyde 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.

March 13, 2003

Crisp Hughes Evans LLP

HYDE COUNTY PARTNERSHIP FOR CHILDREN
STATEMENT OF RECEIPTS, EXPENDITURES, AND NET ASSETS--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2002 **EXHIBIT A**

	Unrestricted Funds		Temporarily	
	Smart Start Fund	Other Funds	Restricted Funds	Total Funds
Receipts:				
State Awards (Less Refunds of \$9,482)	\$ 118,424	\$ 43,592	\$ 18,750	\$ 180,766
Private Contributions	-	6,667	-	6,667
Interest and Investment Earnings	-	369	-	369
Other Receipts	95	221	-	316
Total Receipts	<u>118,519</u>	<u>50,849</u>	<u>18,750</u>	<u>188,118</u>
Expenditures:				
Programs:				
Child Care and Education Quality	2,276	6,622	-	8,898
Health and Safety	14,247	-	-	14,247
Family Support	35,020	-	-	35,020
Support Our Students	-	37,500	-	37,500
Support:				
Management and General	55,276	8,399	-	63,675
Program Evaluation	2,555	-	-	2,555
Other:				
Sales Tax Paid	-	465	-	465
Total Expenditures	<u>109,374</u>	<u>52,986</u>	<u>-</u>	<u>162,360</u>
Excess of Receipts Over (Under)				
Expenditures	9,145	(2,137)	18,750	25,758
Net Assets at Beginning of Year	<u>3,574</u>	<u>6,321</u>	<u>-</u>	<u>9,895</u>
Net Assets at End of Year	<u>\$ 12,719</u>	<u>\$ 4,184</u>	<u>\$ 18,750</u>	<u>\$ 35,653</u>
Net Assets Consisted of:				
Cash on Deposit	\$ 13,184	\$ 4,184	\$ 18,750	\$ 36,118
Less: Funds Held for Others	<u>(465)</u>	<u>-</u>	<u>-</u>	<u>(465)</u>
	<u>\$ 12,719</u>	<u>\$ 4,184</u>	<u>\$ 18,750</u>	<u>\$ 35,653</u>

The accompanying notes are an integral part of these statements.

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
STATEMENT OF FUNCTIONAL EXPENDITURES--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2002**

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	\$ 2,276	\$ -	\$ -	\$ 1,668	\$ -	\$ 608	\$ -	\$ -
Health and Safety	14,247	652	8,266	540	3,342	-	-	1,447
Family Support	35,020	-	-	-	-	-	-	35,020
Support:								
Management and General	55,276	38,223	-	2,456	8,823	5,229	545	-
Program Evaluation	2,555	-	-	290	860	1,405	-	-
Total Smart Start Fund Expenditures	\$ 109,374	\$ 38,875	\$ 8,266	\$ 4,954	\$ 13,025	\$ 7,242	\$ 545	\$ 36,467
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 6,622	\$ -	\$ 3,308	\$ -	\$ -	\$ -	\$ -	\$ 3,314
Support Our Students	37,500	-	-	-	-	-	-	37,500
Support:								
Management and General	8,399	-	5,052	375	256	-	2,716	-
Other:								
Sales Tax Paid	465	-	-	465	-	-	-	-
Total Other Funds Expenditures	\$ 52,986	\$ -	\$ 8,360	\$ 840	\$ 256	\$ -	\$ 2,716	\$ 40,814

The accompanying notes are an integral part of these statements.

HYDE COUNTY PARTNERSHIP FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

- A. Organization and Purpose** - The Hyde County Partnership for Children (Hyde Partnership) is a legally separate nonprofit organization incorporated on April 17, 1998. The Hyde Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Hyde 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 Hyde 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 Hyde 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 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, amounts withheld from employee paychecks or other amounts received in an agency capacity are recorded as funds held for others.

- D. Funds Held for Others** - Funds held for others includes amounts received that are fiduciary in nature in which the Partnership acts in an agency capacity. For the year ended, the Hyde Partnership was holding amounts withheld from employee paychecks for distribution to taxing authorities.

NOTE 2 - DEPOSITS

All funds of the Hyde 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 Hyde Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Hyde 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 Hyde 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 is presented on Schedule 2 accompanying the financial statements.

The Hyde Partnership was awarded and has received \$102,488 under a current year Smart Start contract with NCPC. The unexpended balance of this contract is subject to reversion to the State. The Partnership returned \$6,941 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Support Our Students Program (SOS) - The Hyde Partnership also received revenue and support from the State of North Carolina based on a cost-reimbursement contract with the Department of Juvenile Justice (DJJ) for the Support our Students Program.

The Hyde Partnership was awarded and has received \$56,250 under a current year SOS contract with DJJ. The unexpended balance of this contract is subject to reversion to the State. The Partnership expects to receive continued funding through new SOS Program contracts with the State.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Hyde Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Hyde 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: professional development, mentoring programs, and learning materials and teaching aids.

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

Support Our Students - Used to account for service activities including the provision of high quality after school activities for school aged children.

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 - 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>
Support Our Students	<u>\$ 18,750</u>

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
 SCHEDULE OF CONTRACT AND GRANT EXPENDITURES--REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 1

<u>Organization Name</u>	<u>Smart Start Fund</u>		<u>Other Funds</u>	
	<u>Amount Advanced</u>	<u>Refund Due</u>	<u>Amount Advanced</u>	<u>Refund Due</u>
Economic Improvement Council--Head Start	* \$ 24,560	\$ -	\$ -	\$ -
Hyde County Schools	* -	-	40,814	-
Ocracoke Child Care, Inc.	* 10,460	-	-	-
Individuals:				
Quality Enhancement Grants	1,447	-	-	-
	\$ 36,467	\$ -	\$ 40,814	\$ -

* 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.

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
 SCHEDULE OF STATE LEVEL SERVICE PROVIDER CONTRACTS
 FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 2

Organization Name	DHHS Contracts
Child Care Services Association--WAGES Program	\$ 12,877
Hyde County Department of Social Services	* 23,100
	\$ 35,977

* This organization is 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.

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
SCHEDULE OF STATE AWARDS--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2002**

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)	* 1-01-5-14-001	\$ (3,574)	\$ -
Early Childhood Initiatives Program (current year)	* 1-12-5-14-001	102,488	95,547
Multi-County Accounting and Contract Grant (prior year)	-	(5,908)	-
Multi-County Accounting and Contract Grant (current year)	-	12,000	8,324
Capacity Building Grant	* 1-12-5-14-002	19,510	13,827
North Carolina Department of Juvenile Justice:			
Support Our Students	* -	<u>56,250</u>	<u>37,500</u>
Total State Awards		\$ <u>180,766</u>	\$ <u>155,198</u>

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

See Independent Auditors' Report.

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
SCHEDULE OF PROPERTY AND EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 4

Furniture and Non-Computer Equipment	\$ 10,706
Computer Equipment/Printers	9,717
Leasehold Improvements	<u>2,150</u>
Total Property and Equipment	<u>\$ 22,573</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.

**HYDE COUNTY PARTNERSHIP FOR CHILDREN
SCHEDULE OF QUALIFYING MATCH (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 5

Match Provided at the Partnership Level:

Cash	\$	6,667
In-Kind Goods and Services		<u>9,621</u>
	\$	<u><u>16,288</u></u>

Match Provided at the Contractor Level:

Cash	\$	6,919
In-Kind Goods and Services		<u>6,695</u>
	\$	<u><u>13,614</u></u>

Note: This schedule is presented in accordance with the program match requirement as provided for by North Carolina Session Law 1999-237, Section 11.48(1). 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
Hyde County Partnership for Children
Swan Quarter, North Carolina

We have audited the financial statements of the Hyde County Partnership for Children (Hyde Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated March 13, 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 Hyde 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 Hyde 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. However we noted a certain matter involving the internal control over

**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)**

financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Hyde Partnership's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted as a result of our audit is described in the Audit Findings and Recommendations section of this report.

1. CONTRACT MANAGEMENT AND MONITORING

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

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 13, 2003

Crisp Hughes Evans LLP

AUDIT FINDINGS AND RECOMMENDATIONS

Matters Related to Financial Reporting

Current Year Findings and Recommendations Also Reported in Prior Audit - The following finding and recommendation was identified during the current and prior audit and represents a significant deficiency in internal control.

1. CONTRACT MANAGEMENT AND MONITORING

In the prior audit, we reported that the Hyde Partnership lacked an adequate contract management and monitoring system. In the current audit we noted the following:

- Payment was approved and the check was prepared and signed on one contract prior to the execution of the contract. No documentation was available to indicate that the check was not delivered until after the contract was fully executed.
- The Hyde Partnership's procedures require payments be made only after receipt of a Financial Status Report from the direct service provider. We noted payments to contractors that were made prior to receipt of Financial Status Reports.
- Contractors did not always submit monthly Financial Status Reports as required by the Hyde Partnership's policies.

The achievement of the Hyde Partnership's goals is dependent on the effectiveness of its contract management system and its monitoring of contractor performance.

Recommendation: This finding is partially resolved. The partnership has adopted contract management policies and procedures and is now making site visits. However, contract management policies are not always being followed. We recommend the Hyde Partnership ensure that all Financial Status Reports are received and reviewed prior to payment on the contracts. In addition, documentation should be maintained to clearly indicate that no payments are made to direct service providers prior to execution of the contract with that provider.

Partnership's Response: Payment was approved and a check was cut prior to signing the contract. The check, however, was not delivered until after the contract was signed. Records show that the check was written on August 29, 2001 and the contract was signed on September 4, 2001. Notes indicate the check was mailed on September 11, 2001. The bank statement shows that the check was debited to Hyde County Partnership for Children's checking account on September 24, 2001. Since this incident, however, we have re-enforced procedures to assure that contracts are completed before authorization for any payment is made.

AUDIT FINDINGS AND RECOMMENDATIONS (CONCLUDED)

After review of this situation, we realized that payment was authorized in accordance with reports as submitted monthly to the Division of Child Development. We have since re-enforced the submission of Financial Status Reports with this Direct Service Provider and are working towards obtaining timely submissions.

We now hold reimbursement until Financial Status Reports (as well as the Division of Child Development reports) are received as indicated in the contract.

These contract issues have been resolved through review and re-enforcement of procedures to ensure that contract policies and procedures are adhered to.

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 Richard H. Moore
The Honorable Roy A. Cooper, III
Mr. David T. McCoy
Mr. Robert L. Powell
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Mr. Ashley Thrift

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North Carolina Partnership for Children, Inc.

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