

**FINANCIAL STATEMENT AUDIT REPORT OF
POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.
MILL SPRING, 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
POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.**

MILL SPRING, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

DOLORES MYHRE, CHAIRPERSON

ADMINISTRATIVE OFFICER

CATHY BROOKS, 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, Polk County Partnership for Children, Inc.

This report presents the results of the financial statement audit of the Polk County Partnership for Children, Inc. 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 Polk County Partnership for Children, Inc. was made in conjunction with the Early Childhood Initiatives (Smart Start) program authorized by G.S. 143B-168.10-.16. This statute created the North Carolina Partnership for Children, Inc. and required the implementation of local partnerships. The Polk County Partnership for Children, Inc. is one of these local partnerships. As such, the Polk County Partnership for Children, Inc. is a private nonprofit 501(c)(3) organization and is required by G.S. 143B-168.14 to have an annual financial and compliance audit conducted by the State Auditor. The State Auditor's authority to perform or coordinate all audit functions for state government is set forth in Article 5 of Chapter 147 of the North Carolina General Statutes.

The significant Smart Start expansion authorized in the 1998 fiscal year almost doubled the related audit burden placed on the Office of the State Auditor. Therefore, the General Assembly, in its 1998-99 Expansion Budget, gave recognition to the resources needed to provide the audit oversight required by statute. Those resources incorporated a combination of permanent positions and contract funding to make the Smart Start audit effort self-sustaining.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of all audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

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

Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Polk County Partnership for Children, Inc.
Mill Spring, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets--Regulatory Basis of the Polk County Partnership for Children, Inc. (Polk 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 Polk 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 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 Polk County Partnership for Children, 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.

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2003 on our consideration of the Polk 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 Polk County Partnership for Children, Inc. taken as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the management of the partnership, the North Carolina Partnership for Children, Inc., the Governor, and the General Assembly and is not intended to be, and should not be, used by anyone other than these specified parties.

April 2, 2003

Crisp Hughes Evans LLP

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

	Unrestricted		Temporarily	
	Smart Start	Other	Restricted	Total
	Fund	Funds	Funds	Funds
Receipts:				
State Awards (less refunds of \$714)	\$ 269,835	\$ 12,000	\$ -	\$ 281,835
Private Contributions	-	17,799	210	18,009
Interest and Investment Earnings	-	1,043	-	1,043
Sales Tax Refunds	-	192	-	192
Total Receipts	269,835	31,034	210	301,079
Expenditures:				
Programs:				
Child Care and Education Quality	79,618	3,704	-	83,322
Child Care and Education Affordability	29,000	-	-	29,000
Health and Safety	2,113	4,100	-	6,213
Family Support	12,000	15,083	-	27,083
Support:				
Management and General	95,593	37,626	-	133,219
Program Evaluation	24,733	-	-	24,733
Program Coordination	20,891	-	-	20,891
Other:				
Sales Tax Paid	-	224	-	224
Total Expenditures	263,948	60,737	-	324,685
Excess of Receipts Over (Under)				
Expenditures	5,887	(29,703)	210	(23,606)
Net Assets at Beginning of Year	714	38,132	-	38,846
Net Assets at End of Year	\$ 6,601	\$ 8,429	\$ 210	\$ 15,240
Net Assets Consisted of:				
Cash on Deposit	\$ 6,540	\$ 316	\$ 210	\$ 7,066
Investments	-	8,113	-	8,113
Refunds Due from Contractors	61	-	-	61
	\$ 6,601	\$ 8,429	\$ 210	\$ 15,240

The accompanying notes are an integral part of these statements.

**POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.
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	\$ 79,618	\$ 30,388	\$ 30	\$ 2,339	\$ 2,672	\$ 3,060	\$ 1,163	\$ 39,966
Child Care and Education Affordability	29,000	-	-	-	-	-	-	29,000
Health and Safety	2,113	1,982	-	31	100	-	-	-
Family Support	12,000	-	-	-	-	-	-	12,000
Support:								
Management and General	95,593	72,567	1,048	2,138	11,790	5,290	2,760	-
Program Evaluation	24,733	20,587	30	303	2,364	1,134	315	-
Program Coordination	20,891	17,949	8	51	1,615	1,204	64	-
Total Smart Start Fund Expenditures	\$ 263,948	\$ 143,473	\$ 1,116	\$ 4,862	\$ 18,541	\$ 10,688	\$ 4,302	\$ 80,966
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 3,704	\$ 3,213	\$ -	\$ 90	\$ 215	\$ 186	\$ -	\$ -
Health and Safety	4,100	-	-	-	-	-	-	4,100
Family Support	15,083	-	15,000	83	-	-	-	-
Support:								
Management and General	37,626	2,370	28,757	1,649	4,078	772	-	-
Other:								
Sales Tax Paid	224	-	-	224	-	-	-	-
Total Other Funds Expenditures	\$ 60,737	\$ 5,583	\$ 43,757	\$ 2,046	\$ 4,293	\$ 958	\$ -	\$ 4,100

The accompanying notes are an integral part of these statements.

POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

- A. Organization and Purpose** - The Polk County Partnership for Children, Inc. (Polk Partnership) is a legally separate nonprofit organization incorporated on April 3, 1996. The Polk Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Polk 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 Polk 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 Polk 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, unexpended advances to contractors that revert back to the State are recognized as a reduction to expenditures and an increase to net assets.

- D. Investments** - This classification includes certificates of deposit greater than 90 days. Investments are reported at cost, if purchased, or at fair value or appraised value at date of gift, if donated.
- E. 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.
- F. 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 Polk Partnership are deposited with commercial banks and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subject the Polk Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Polk 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 Polk 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The Polk Partnership was awarded and has received \$270,549 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 \$6,601 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 Polk Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Polk 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 quality enhancement (upgrade), child care substitutes, salary supplements, and learning materials and teaching aids.

Child Care and Education Affordability - Used to account for service activities including public preschool classes, subsidy, and child care subsidy administration.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Family Support - Used to account for service activities associated with ongoing parent 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.

Program Coordination - Expenditures that are incurred to coordinate the policies, procedures, and daily practices of service delivery. Also, costs associated with monitoring in-house and direct service provider activities.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Salaries and Benefits - Allocated based on time spent by employees for each function.

Occupancy Costs - Rent and utilities are cost allocated based on square footage method.

Other Costs - Other costs associated with the leased copier were allocated based on estimates of utilization.

NOTE 6 - PENSION PLAN

All permanent employees who are at least half-time can participate in a tax sheltered annuity plan created under Internal Revenue Code Section 403(b). The employee's eligible contributions, made through salary reduction agreements, are exempt from federal and state income taxes until the annuity is received or the contributions are withdrawn. All costs of administering and funding this plan are

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

the responsibility of the plan. The Polk Partnership contributed \$5,802 for pension benefits during the year ended June 30, 2002. The voluntary contributions by employees totaled \$2,015 during the year ended June 30, 2002.

NOTE 7 - 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, 2002:

Fiscal Year	Operating Leases
2003	\$ <u>1,380</u>

Total rental expenditure for all operating leases was \$4,500 for the year ended June 30, 2002.

NOTE 8 - RESTRICTIONS ON NET ASSETS

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

Purpose	Amount
Parenting Initiative Activity	\$ <u>210</u>

**POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.
 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>
Polk County Department of Social Services	* \$ 22,500	\$ (61)	\$ -	\$ -
Polk County Schools	* 29,000	-	-	-
Individuals:				
Grants to Individuals	12,000	-	4,100	-
Salary Supplements	17,527	-	-	-
	\$ 81,027	\$ (61)	\$ 4,100	\$ -

* 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.

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

SCHEDULE 2

Organization Name	DHHS Contracts
Polk County Department of Social Services--Subsidized Care	* \$ 43,377

* 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.

**POLK COUNTY PARTNERSHIP FOR CHILDREN, INC.
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)	*1-01-5-24-001	\$ (714)	\$ -
Early Childhood Initiatives Program (current year)	*1-12-5-24-001	270,549	263,948
Multi-County Accounting and Contract Grant		<u>12,000</u>	<u>12,000</u>
Total State Awards		<u>\$ 281,835</u>	<u>\$ 275,948</u>

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

See Independent Auditors' Report.

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

SCHEDULE 4

Furniture and Non-Computer Equipment	\$ 13,290
Computer Equipment/Printers	<u>6,428</u>
Total Property and Equipment	<u>\$ 19,718</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.

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

SCHEDULE 5

Match Provided at the Partnership Level:

Cash	\$	18,009
In-Kind Goods and Services		<u>7,933</u>
	\$	<u><u>25,942</u></u>

Match Provided at the Contractor Level:

Cash	\$	51,493
In-Kind Goods and Services		<u>11,678</u>
	\$	<u><u>63,171</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
Polk County Partnership for Children, Inc.
Mill Spring, North Carolina

We have audited the financial statements of the Polk County Partnership for Children, Inc. (Polk Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated April 2, 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 Polk 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 Polk 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

**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)**

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 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.

April 2, 2003

Crisp Hughes Evans LLP

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
Ms. Carmen Hooker Odom
Mr. Ashley Thrift

Governor of North Carolina
Lieutenant Governor of North Carolina
State Treasurer
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State Controller
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