

FINANCIAL STATEMENT AUDIT REPORT OF
SMART START OF TRANSYLVANIA COUNTY
BREVARD, 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

SMART START OF TRANSYLVANIA COUNTY

BREVARD, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

MARY ANNE MIGAN, CHAIRPERSON

ADMINISTRATIVE OFFICER

VICKIE COLLIER, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
**Office of the State
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AUDITOR'S TRANSMITTAL

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina
Board of Directors, Smart Start of Transylvania County

This report presents the results of the financial statement audit of the Smart Start of Transylvania County 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 Smart Start of Transylvania County 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 Smart Start of Transylvania County is one of these local partnerships. As such, the Smart Start of Transylvania County is a private nonprofit 501(c)(3) organization and is required by G.S. 143B-168.14 to have an annual financial and compliance audit conducted by the State Auditor. The State Auditor's authority to perform or coordinate all audit functions for state government is set forth in Article 5 of Chapter 147 of the North Carolina General Statutes.

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

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

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

Ralph Campbell, Jr.
State Auditor

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
EXHIBITS	
A - Statement of Receipts, Expenditures, and Net Assets--Regulatory Basis	3
B - Statement of Functional Expenditures--Regulatory Basis	4
Notes to the Financial Statements	5
SUPPLEMENTARY SCHEDULES	
1 Schedule of Contract and Grant Expenditures--Regulatory Basis	9
2 Schedule of State Level Service Provider Contracts.....	10
3 Schedule of Federal and State Awards--Regulatory Basis	11
4 Schedule of Property and Equipment.....	12
5 Schedule of Qualifying Match (Non-GAAP)	13
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	14
DISTRIBUTION OF AUDIT REPORT	16

INDEPENDENT AUDITORS' REPORT

Board of Directors
Smart Start of Transylvania County
Brevard, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets--Regulatory Basis of the Smart Start of Transylvania County (Transylvania 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 Transylvania 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 Smart Start of Transylvania County 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 February 13, 2003 on our consideration of the Transylvania 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 Smart Start of Transylvania County 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.

February 13, 2003

Crisp Hughes Evans LLP

SMART START OF TRANSYLVANIA COUNTY
STATEMENT OF RECEIPTS, EXPENDITURES, AND NET ASSETS--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2002 **EXHIBIT A**

	<u>Unrestricted Funds</u>		<u>Temporarily Restricted Funds</u>	<u>Total Funds</u>
	<u>Smart Start Fund</u>	<u>Other Funds</u>		
Receipts:				
State Awards (Less Refunds of \$14,533)	\$ 198,994	\$ 12,000	\$ -	\$ 210,994
Federal Awards	-	10,604	-	10,604
Private Contributions	-	39,480	1,520	41,000
Interest and Investment Earnings	-	162	-	162
Sales Tax Refunds	-	617	-	617
Other Receipts	<u>8,634</u>	<u>-</u>	<u>-</u>	<u>8,634</u>
Total Receipts	<u>207,628</u>	<u>62,863</u>	<u>1,520</u>	<u>272,011</u>
Expenditures:				
Programs:				
Child Care and Education Quality	52,096	39,480	-	91,576
Health and Safety	24,335	-	-	24,335
Family Support	5,100	2,069	-	7,169
Support:				
Management and General	93,844	27,123	-	120,967
Program Evaluation	25,096	-	-	25,096
Other:				
Sales Tax Paid	-	371	-	371
Refund of Prior Year Grants	<u>-</u>	<u>343</u>	<u>-</u>	<u>343</u>
Total Expenditures	<u>200,471</u>	<u>69,386</u>	<u>-</u>	<u>269,857</u>
Excess of Receipts Over (Under)				
Expenditures	7,157	(6,523)	1,520	2,154
Net Assets at Beginning of Year	<u>5,899</u>	<u>8,500</u>	<u>-</u>	<u>14,399</u>
Net Assets at End of Year	<u>\$ 13,056</u>	<u>\$ 1,977</u>	<u>\$ 1,520</u>	<u>\$ 16,553</u>
Net Assets Consisted of:				
Cash on Deposit	\$ 4,556	\$ 1,977	\$ 1,520	\$ 8,053
Refunds Due from Contractors	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>8,500</u>
	<u>\$ 13,056</u>	<u>\$ 1,977</u>	<u>\$ 1,520</u>	<u>\$ 16,553</u>

The accompanying notes are an integral part of these statements.

**SMART START OF TRANSYLVANIA COUNTY
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	\$ 52,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,096
Health and Safety	24,335	-	-	-	-	-	-	24,335
Family Support	5,100	-	-	-	-	-	-	5,100
Support:								
Management and General	93,844	65,085	3,767	4,437	11,242	7,626	1,687	-
Program Evaluation	25,096	-	-	-	-	-	-	25,096
Total Smart Start Fund Expenditures	\$ 200,471	\$ 65,085	\$ 3,767	\$ 4,437	\$ 11,242	\$ 7,626	\$ 1,687	\$ 106,627
Other Funds:								
Programs:								
Child Care and Education Quality	\$ 39,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,480
Family Support	2,069	-	-	-	-	-	-	2,069
Support:								
Management and General	27,123	876	25,583	664	-	-	-	-
Other:								
Sales Tax Paid	371	-	-	371	-	-	-	-
Refund of Prior Year Grants	343	-	-	-	343	-	-	-
Total Other Funds Expenditures	\$ 69,386	\$ 876	\$ 25,583	\$ 1,035	\$ 343	\$ -	\$ -	\$ 41,549

The accompanying notes are an integral part of these statements.

SMART START OF TRANSYLVANIA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Smart Start of Transylvania County (Transylvania Partnership) is a legally separate nonprofit organization incorporated on April 1, 1996. The Transylvania Partnership changed its name from the Smart Start of Transylvania County effective December 4, 2000. The Transylvania Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Transylvania 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 Transylvania 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 Transylvania 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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

when received rather than when earned; and it recognizes expenditures when paid rather than when incurred.

However, unexpended advances to contractors that revert back to the State are recognized as a reduction to expenditures and an increase to net assets

- D. Refunds Due From Contractors** - Refunds due from contractors represent the unexpended amount of advances to contractors at year end which are to be refunded back to the State. As recoveries are collected, the receivable balance is reduced. Payments to the State for the recovered advances are recorded as a reduction to the state awards balance.

NOTE 2 - DEPOSITS

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

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Transylvania 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 Transylvania 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 Transylvania Partnership was awarded and has received \$213,527 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 \$13,056 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2002.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The Partnership expects to receive continued funding through new Smart Start contracts with the State.

The Transylvania Partnership also received a grant from First Union for the Successful Learning Innovatively Designed Education (SLIDE) project. The Transylvania Partnership was awarded \$41,000 for the grant period September 1, 2001 to December 31, 2002. The unexpended balance of this grant is subject to reversion to the State.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Transylvania Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Transylvania 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, special needs training for child care professionals, and Successful Learning Innovatively Designed Education (SLIDE).

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

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

Family Support - Used to account for service activities including parenting education and general family support.

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 - PENSION PLAN

The Transylvania Partnership did not have a pension plan in place for its employees. However, each full-time employee of the Transylvania Partnership is provided, as part of the benefit package, an additional 6% of his/her salary to be applied to an individual retirement plan. The Partnership has no liability for any cost other than the required percentage. The Partnership contributed \$2,823 for retirement benefits during the year.

NOTE 7 - RESTRICTIONS ON NET ASSETS

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

Purpose	Amount
SLIDE project	\$ 1,520

**SMART START OF TRANSYLVANIA COUNTY
 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>
The Children's Center	\$ -	\$ -	\$ 2,069	\$ -
The Family Place	5,100	-	-	-
Transylvania County Citizens Concerned for Children	16,000	(2,931)	-	-
Transylvania County Health Department	27,700	(3,365)	-	-
Transylvania County Schools	* -	-	39,480	-
Trend Community Mental Health Services	* 39,027	-	-	-
Individuals:				
Program Evaluator	27,300	(2,204)	-	-
	\$ 115,127	\$ (8,500)	\$ 41,549	\$ -

* 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.

**SMART START OF TRANSYLVANIA COUNTY
 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	\$ 59,000
Transylvania County Department of Social Services	* 163,383
	\$ 222,383

* 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.

**SMART START OF TRANSYLVANIA COUNTY
SCHEDULE OF FEDERAL AND STATE AWARDS--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 3

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Contract #</u>	<u>Receipts</u>	<u>Expenditures</u>
Federal Awards:				
US Department of Health and Human Services:				
Pass-through from the University of North Carolina at Chapel Hill School of Public Health:				
Quality Enhancement Project for Infants and Toddlers				
	93.575	5918	\$ <u>10,604</u>	\$ <u>14,459</u>
State Awards:				
North Carolina Department of Human Services:				
Division of Child Development:				
Pass-through from the North Carolina Partnership for Children, Inc.:				
Early Childhood Initiatives Program (prior year)				
	N/A	* 1-01-5-30-001	(14,533)	-
Early Childhood Initiatives Program (current year)				
	N/A	* 1-12-5-30-001	213,527	200,471
Multi-County Accounting and Contracting Grant				
	N/A	-	<u>12,000</u>	<u>12,000</u>
Total State Awards			<u>210,994</u>	<u>212,471</u>
Total Federal and State Awards			\$ <u>221,598</u>	\$ <u>226,930</u>

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

See Independent Auditors' Report.

**SMART START OF TRANSYLVANIA COUNTY
SCHEDULE OF PROPERTY AND EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 4

Furniture and Non-Computer Equipment	\$	4,741
Computer Equipment/Printers		7,035
Leasehold Improvements		<u>1,290</u>
Total Property and Equipment	\$	<u>13,066</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

**SMART START OF TRANSYLVANIA COUNTY
SCHEDULE OF QUALIFYING MATCH (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2002**

SCHEDULE 5

Match Provided at the Partnership Level:

Cash	\$	41,000
In-Kind Goods and Services		<u>8,443</u>
	\$	<u>49,443</u>

Match Provided at the Contractor Level:

Cash	\$	11,197
In-Kind Goods and Services		<u>37,253</u>
	\$	<u>48,450</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
Smart Start of Transylvania County
Brevard, North Carolina

We have audited the financial statements of the Smart Start of Transylvania County (Transylvania Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated February 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 Transylvania 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 Transylvania 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.

**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)**

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.

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.

February 13, 2003

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 Michael F. Easley	Governor of North Carolina
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

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