

# STATE OF NORTH CAROLINA

## FINANCIAL STATEMENT AUDIT REPORT OF TYRRELL COUNTY SMART START, INC.

COLUMBIA, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2004

OFFICE OF THE STATE AUDITOR

LESLIE W. MERRITT, JR., CPA, CFP

STATE AUDITOR

**FINANCIAL STATEMENT AUDIT REPORT OF**

**TYRRELL COUNTY SMART START, INC.**

**COLUMBIA, NORTH CAROLINA**

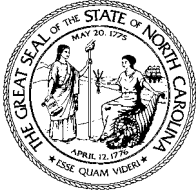
**FOR THE YEAR ENDED JUNE 30, 2004**

**BOARD OF DIRECTORS**

**DENISE LANDINO, BOARD CHAIR**

**ADMINISTRATIVE OFFICER**

**LORETTA MICHAEL, CONTRACT EXECUTIVE DIRECTOR**



Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

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## AUDITOR'S TRANSMITTAL

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

This report presents the results of our financial statement audit of the Tyrrell County Smart Start, Inc. (Tyrrell Partnership) for the year ended June 30, 2004. Our audit was made by authority of Article 5A of Chapter 147 of the *North Carolina General Statutes*.

The accounts and operations of the Tyrrell 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 Tyrrell 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 Tyrrell Partnership is one of these local partnerships. As such, the Tyrrell Partnership is a private nonprofit 501(c)(3) organization and is required by General Statute 143B-168.14(b) to have a financial and compliance audit conducted by the Office of 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** – To express an opinion on the accompanying financial statements.

**Results** – The accompanying financial statements present fairly, in all material respects, the amounts and disclosures made in accordance with the modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles.

## AUDITOR'S TRANSMITTAL (CONCLUDED)

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2. **Objective** – To present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the Tyrrell Partnership's ability to record, process, summarize, and report financial data in the financial statements and present instances of noncompliance or other matters, if any, with laws, regulations, contracts, or grant agreements.

**Results** - Our tests disclosed no significant deficiencies in the internal control over financial reporting and no instances of noncompliance or other matters that 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.

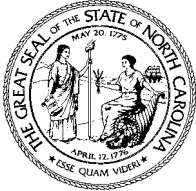


Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

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State Auditor

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**INDEPENDENT AUDITOR'S REPORT**

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Board of Directors  
Tyrrell County Smart Start, Inc.  
Columbia, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets – Modified Cash Basis of the Tyrrell County Smart Start, Inc. (Tyrrell Partnership) as of June 30, 2004, and the related Statement of Functional Expenditures – Modified Cash Basis for the year then ended. These financial statements are the responsibility of the Tyrrell 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 modified cash basis of accounting, 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 Tyrrell County Smart Start, Inc. as of June 30, 2004, and the results of its operations arising from modified cash basis transactions 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 May 20, 2005, on our consideration of the Tyrrell Partnership's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

## INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

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Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tyrrell County Smart Start, Inc.'s basic financial statements. The information in Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. These Schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Leslie W. Merritt, Jr.*

Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

May 20, 2005

***Tyrrell County Smart Start, Inc.***

***Statement of Receipts, Expenditures, and Net Assets - Modified Cash Basis  
For the Year Ended June 30, 2004***

***Exhibit A***

	<b>Unrestricted Funds</b>		<b>Total Funds</b>
	<b>Smart Start Fund</b>	<b>Other Funds</b>	
<b>Receipts:</b>			
State Awards (less refunds of \$3,261)	\$ 90,714	\$ 9,839	\$ 100,553
Private Contributions		5,125	5,125
Sales Tax Refunds		15	15
<b>Total Receipts</b>	<b>90,714</b>	<b>14,979</b>	<b>105,693</b>
<b>Expenditures:</b>			
Programs:			
Child Care and Education Affordability	30,297		30,297
Child Care and Education Quality	15,892		15,892
Support:			
Management and General	34,398	8,078	42,476
Other:			
Sales Tax Paid		3	3
<b>Total Expenditures</b>	<b>80,587</b>	<b>8,081</b>	<b>88,668</b>
<b>Excess of Receipts Over Expenditures</b>	<b>10,127</b>	<b>6,898</b>	<b>17,025</b>
<b>Net Assets at Beginning of Year</b>	<b>1,365</b>	<b>3,584</b>	<b>4,949</b>
<b>Net Assets at End of Year</b>	<b>\$ 11,492</b>	<b>\$ 10,482</b>	<b>\$ 21,974</b>
<b>Net Assets Consisted of:</b>			
Cash and Cash Equivalents	\$ 265	\$ 10,482	\$ 10,747
Refunds Due From Contractors	11,227		11,227
	<b>\$ 11,492</b>	<b>\$ 10,482</b>	<b>\$ 21,974</b>

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



***Tyrrell County Smart Start, Inc.  
Statement of Functional Expenditures - Modified Cash Basis  
For the Year Ended June 30, 2004***

***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
<b>Smart Start Fund:</b>									
<b>Programs:</b>									
Child Care and Education Affordability	\$ 30,297	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,297	\$ 0
Child Care and Education Quality	15,892							15,892	
	<u>46,189</u>							<u>46,189</u>	
<b>Support:</b>									
Management and General	34,398		34,398						
<b>Total Smart Start Fund Expenditures</b>	<u>\$ 80,587</u>	<u>\$ 0</u>	<u>\$ 34,398</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 46,189</u>	<u>\$ 0</u>
<b>Other Funds:</b>									
<b>Support:</b>									
Management and General	\$ 8,078	\$ 2,910	\$ 5,100	\$ 50	\$ 0	\$ 18	\$ 0	\$ 0	\$ 0
<b>Other:</b>									
Sales Tax Paid	3			3					
<b>Total Other Funds Expenditures</b>	<u>\$ 8,081</u>	<u>\$ 2,910</u>	<u>\$ 5,100</u>	<u>\$ 53</u>	<u>\$ 0</u>	<u>\$ 18</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**TYRRELL COUNTY SMART START, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization and Purpose** - The Tyrrell County Smart Start, Inc. (Tyrrell Partnership) is a legally separate nonprofit organization incorporated on May 28, 1996. The Tyrrell Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Tyrrell 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 Tyrrell 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.

The Tyrrell Partnership did not have any temporarily or permanently restricted net assets at June 30, 2004.

**C. Basis of Accounting** - The accompanying financial statements were prepared on the modified cash basis of accounting. 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.

However, unexpended advances to contractors that revert back to the State of North Carolina are recognized as a reduction to expenditures and an increase to net assets. In addition, amounts withheld from employee paychecks or other amounts received in an agency capacity are recorded as funds held for others.

**D. Cash and Cash Equivalents** – This classification appears on the Statement of Receipts, Expenditures, and Net Assets – Modified Cash Basis and includes all demand and savings accounts and certificate of deposits or short-term investments with an original maturity of three months or less.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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- 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.
- F. Property and Equipment** – Under the modified cash basis of accounting, purchases of property and equipment are reported as expenditures in the year occurred. However, Tyrrell Partnership is required by contract regulation to track and maintain property and equipment items as presented in Schedule 4 of this report. The Tyrrell Partnership has a policy to track purchases of property and equipment items with an individual cost of \$500 or more and an estimated useful life greater than one year. Such items are valued at their original purchase price, which may be different from their valuation as of June 30, 2004. Donated items are recorded at estimated fair market value at the date of donation.
- G. Use of Estimates** - The preparation of financial statements in conformity with the modified cash basis of accounting used by the Tyrrell Partnership requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as allocation of joint costs); accordingly, actual results could differ from those estimates. It is management's belief that these estimates are reasonable and fair.

### NOTE 2 - DEPOSITS

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

### NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Tyrrell Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to children and families for the service-delivery area.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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The Tyrrell Partnership was awarded and has received \$91,814 under a current year Smart Start contract with NCPC. The unexpended balance of this contract is subject to reversion to the State. The Tyrrell Partnership has returned \$1,467 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2004.

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

### NOTE 4 - RELATED PARTY TRANSACTIONS

**A. Service Provider Contracts with Board Member Organizations** - The board members of the Tyrrell Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Tyrrell Partnership that board members not be involved with decisions regarding organizations they represent. During the year, the Tyrrell Partnership entered into contracts with board member organizations for program activities as identified on Schedule 1 accompanying the financial statements.

**B. Management and Administrative Services** - The Children and Youth Partnership for Dare County, Inc. provided management and administrative services to the Tyrrell Partnership during the 2004 fiscal year. The Executive Director of the Dare Partnership also served as an Executive Director of the Tyrrell Partnership. All costs associated with the payment for these services are recorded as management and general expenses in the accompanying financial statements:

### 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 – Modified Cash Basis. Also, the Statement of Functional Expenditures – Modified Cash 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 Affordability** - Used to account for service activities including public pre-K classes or Head Start wraparound/extended day programs.

## NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

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**Child Care and Education Quality** - Used to account for service activities associated with quality enhancement grants for upgrades.

### 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.

### NOTE 6 - RISK MANAGEMENT

The Tyrrell Partnership is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Tyrrell Partnership manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, errors and omissions, health and life	Purchased commercial insurance	None
Physical property loss and natural disasters	Purchased commercial insurance	None

Management believes such coverage is sufficient to preclude any significant losses to the Tyrrell Partnership. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

***Tyrrell County Smart Start, Inc.  
Schedule of Contract and Grant Expenditures - Modified Cash Basis  
For the Year Ended June 30, 2004***

***Schedule 1***

<b>Organization Name</b>	<b>Smart Start Fund</b>		<b>Other Funds</b>	
	<b>Amount Advanced</b>	<b>Refund Due</b>	<b>Amount Advanced</b>	<b>Refund Due</b>
Children & Youth Partnership for Dare County	\$ 16,399	\$ (507)	\$ 0	\$ 0
Economic Improvement Council, Inc.	27,000	(10,720)		
Tyrrell County Public Schools	* 14,017			
	<u>\$ 57,416</u>	<u>\$ (11,227)</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**Tyrrell County Smart Start, Inc.**  
**Schedule of State Awards - Modified Cash Basis**  
**For the Year Ended June 30, 2004**

**Schedule 2**

State Grantor/Pass-through Grantor/Program	Contract #	Receipts	Expenditures
<b>State Awards:</b>			
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)	N/A	\$ (1,100)	\$ 0
Early Childhood Initiatives Program (Current Year)	N/A	91,814	80,587
Multi-County Accounting and Contracting Grant (Prior Year)		(2,161)	
Multi-County Accounting and Contracting Grant (Current Year)		<u>12,000</u>	<u>8,013</u>
<b>Total State Awards</b>		<u>\$ 100,553</u>	<u>\$ 88,600</u>

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

***Tyrrell County Smart Start, Inc.***  
***Schedule of Property and Equipment - Modified Cash Basis***  
***For the Year Ended June 30, 2004***

***Schedule 3***

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Furniture and Noncomputer Equipment	\$ 11,491
Computer Equipment/Printers	<u>12,380</u>
Total Property and Equipment	<u><u>\$ 23,871</u></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. The valuations represent historical cost. On the modified basis of accounting, these items are expensed in the year of purchase.



***Tyrrell County Smart Start, Inc.  
Schedule of Qualifying Match (Non-GAAP)  
For the Year Ended June 30, 2004***

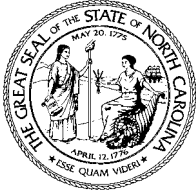
***Schedule 4***

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***Match Provided at the Partnership Level:***

Cash	\$	5,125
In-Kind Goods and Services		<u>8,900</u>
	\$	<u><u>14,025</u></u>

Note: This schedule is presented in accordance with the program match requirement as provided for by North Carolina Session Law 2003-284, Section 10.38(c). The North Carolina Partnership for Children, Inc. and all local partnerships are required to match the total amount budgeted for the Smart Start Program in each fiscal year. The match is comprised of both cash and in-kind amounts. Only in-kind contributions that are verifiable, quantifiable, and related to the Smart Start Program can be applied to the in-kind match requirement, including volunteer services. The law allows for volunteer services to be valued for match purposes, a concept that deviates from generally accepted accounting principles. This schedule identifies those amounts allowable for this partnership in meeting the statewide match requirement.



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**INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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Board of Directors  
Tyrrell County Smart Start, Inc.  
Columbia, North Carolina

We have audited the financial statements of the Tyrrell County Smart Start, Inc. (Tyrrell Partnership) as of and for the year ended June 30, 2004, and have issued our report thereon dated May 20, 2005. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tyrrell 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 an opinion 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 reportable 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 caused by error or fraud 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tyrrell Partnership's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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

**INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS (CONCLUDED)**

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objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management of the Tyrrell 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.

*Leslie W. Merritt, Jr.*

Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

May 20, 2005

## DISTRIBUTION OF AUDIT REPORT

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In accordance with North Carolina 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.

### EXECUTIVE BRANCH

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
	The North Carolina Partnership for Children, Inc.
	Executive Director
	The 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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June 20, 2005

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