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**Return of Organization Exempt From Income Tax**

**2009**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

**A For the 2009 calendar year, or tax year beginning JUL 1, 2009 and ending JUN 30, 2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <b>BURKE COUNTY SMART START INC</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. BOX 630</b> City or town, state or country, and ZIP + 4 <b>MORGANTON, NC 28680-0630</b>	<b>D Employer identification number</b> <b>56-1852721</b>
	<b>F Name and address of principal officer</b> <b>JOAN ROVENSTINE</b> <b>304 WEST UNION ST, MORGANTON, NC 28655</b>	<b>E Telephone number</b> <b>828-439-2326</b>
	<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>G Gross receipts \$</b> <b>4,182,404.</b>
	<b>J Website:</b> <b>WWW.SMARTSTARTKIDS.ORG</b>	<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c) Group exemption number</b>
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L Year of formation:</b> 1993 <b>M State of legal domicile:</b> NC

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: <b>TO DEVELOP AND PROVIDE, THRU PUBLIC AND PRIVATE MEANS, EARLY CHILDHOOD EDUCATION AND</b>		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3 Number of voting members of the governing body (Part VI, line 1a)	3 24	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 24	
5 Total number of employees (Part V, line 2a)	5 7	
6 Total number of volunteers (estimate if necessary)	6 25	
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
<b>Revenue</b> 8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year <b>4,432,894.</b> Current Year <b>4,179,583.</b>	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,959,031. 1,608,074.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	327,657. 341,358.
	16a Professional fundraising fees (Part IX, column (A), line 11) b Total fundraising expenses (Part IX, column (D), line 25)	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,195,722. 2,191,093.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,482,410. 4,140,525.	
19 Revenue less expenses. Subtract line 18 from line 12	-39,755. 41,879.	
<b>Net Assets or Fund Balances</b> 20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year <b>130,663.</b> End of Year <b>183,610.</b>	
	21 Total liabilities (Part X, line 26)	1,854. 12,923.
	22 Net assets or fund balances. Subtract line 21 from line 20	128,809. 170,687.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: *Joan Rovenstine* Signature of officer Date: 11/1/10  
**JOAN ROVENSTINE, EXECUTIVE DIRECTOR**  
 Type or print name and title

Paid Preparer's Use Only: Preparer's signature: **DONALD D. ISENHOUR** Date: 10/26/10 Check if self-employed:  Preparer's identifying number (see instructions):  
 Firm's name (or yours if self-employed), address, and ZIP + 4: **MAST, EVANS & ISENHOUR, L.L.P.**  
**P O BOX 1029**  
**CONOVER, NC 28613-1029**  
 EIN: Phone no.: **828-464-2812**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

TO REACH OUT, BRING TOGETHER AND EMPOWER FAMILIES, CHURCHES, SCHOOLS, BUSINESSES, AND GOVERNMENT TO IMPROVE THE LIVES OF YOUNG CHILDREN

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No X

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No X

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code ) (Expenses \$ 631,650. including grants of \$ 631,650. ) (Revenue \$ )

CHILD CARE & EDUCATION AFFORDABILITY - HEAD START EXPANSION EXTENDED THE HEAD START PROGRAM 50 ADDITIONAL DAYS FOR 97 ELIGIBLE CHILDREN. BY JUNE 30, 2010, 100% OF CHILDREN GRADUATING HEAD START WILL SUCCESSFULLY TRANSITION INTO KINDERGARTEN. MOBILE PRESCHOOL CLASSROOMS SERVED 343 CHILDREN AT 18 SITES IN BURKE COUNTY PROVIDING EDUCATION. 96% OF PARTICIPANT CHILDREN DEMONSTRATED AT LEAST ONE MONTH OF DEVELOPMENTAL GROWTH FOR EVERY CALENDER MONTH OF PARTICIPATION. QUALITY BONUSES PROVIDED TO 18 CHILD CARE FACILITIES SERVING 438 NON-SUBSIDIZED CHILDREN. 85% OF CHILD CARE FACILITIES RECEIVING QUALITY BONUSES MAINTAINED OR INCREASED THEIR QUALITY AS MEASURED BY THE STAR LICENSURE RATING.

4b (Code: ) (Expenses \$ 2,184,931. including grants of \$ 4,224. ) (Revenue \$ )

MORE AT FOUR - DEVELOPMENT AND IMPLEMENTATION OF MORE AT FOUR PREKINDERGARTEN PROGRAM FOR AT-RISK FOUR-YEAR-OLDS WHO ARE AT RISK OF FAILURE IN KINDERGARTEN. THE GOAL IS TO PROVIDE QUALITY PREKINDERGARTEN SERVICES IN ORDER TO ENHANCE KINDERGARTEN READINESS. 464 CHILDREN SERVED IN 36 CLASSROOMS AT 23 SITES LOCATED IN AREA PUBLIC SCHOOLS.

4c (Code: ) (Expenses \$ 564,901. including grants of \$ 564,651. ) (Revenue \$ )

CHILD CARE AND EDUCATION QUALITY - CHILD CARE RESOURCE AND REFERRAL SERVICES, SALARY SUPPLEMENTS, AND HEALTH CARE BENEFITS FOR CHILD CARE PROVIDERS TO ENHANCE THE QUALITY OF CHILD CARE FACILITIES. PROFESSIONAL DEVELOPMENT SUPPLEMENTS PAID TO 47 CHILD CARE PROVIDERS ENROLLED IN EARLY CHILDHOOD CLASSES WITH 61% COMPLETING HIGHER LEVELS OF EDUCATION. HEALTH INSURANCE BENEFITS PROVIDED TO 149 CHILD CARE PROVIDERS IN 12 CHILD CARE FACILITIES WITH 52% IN 4 OR 5 STAR FACILITIES PROVIDING HEALTH INSURANCE BY JUNE 30, 2010. A PARENT COUNSELOR PROVIDED SERVICES TO 196 FAMILIES OF CHILDREN BETWEEN THE AGES BIRTH TO FIVE TO ASSIST THEM IN LOCATING AND ACCESSING CHILD CARE RESOURCES BY MAINTAINING A DATABASE OF 56 CHILD CARE FACILITIES. A PROFESSIONAL DEVELOPMENT COORDINATOR PROVIDED INSTRUCTIONAL AND

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 407,549. including grants of \$ 407,549. ) (Revenue \$ )

4e Total program service expenses \$ 3,789,031.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1a</b>			6
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		7
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4a</b>	If "Yes," enter the name of the foreign country: <input type="text"/>		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (24); 1b Enter the number of voting members that are independent (24); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (X); 6 Does the organization have members or stockholders? (X); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (X); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (X); 11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (X); 13 Does the organization have a written whistleblower policy? (X); 14 Does the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed (NONE); 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. (Own website, Another's website, [X] Upon request); 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: (THE CORPORATION - 828-439-2326, PO BOX 630, MORGANTON, NC 28680-0630).

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JOY GRIFFITH DIRECTOR	1.00	X					0.	0.	0.	
BILL ALLMAN DIRECTOR	1.00	X					0.	0.	0.	
RICHARD C. AVERY VICE-CHAIR	2.00	X		X			0.	0.	0.	
REV. TIMOTHY HORLDT DIRECTOR	1.00	X					0.	0.	0.	
A. WILSON HAMMER SECRETARY	2.00	X		X			0.	0.	0.	
SHERRY GORDON DIRECTOR	1.00	X					0.	0.	0.	
KIM RUDISILL DIRECTOR	1.00	X					0.	0.	0.	
TINA KYES DIRECTOR	1.00	X					0.	0.	0.	
JUDY HAWKINS DIRECTOR	1.00	X					0.	0.	0.	
HELEN HARRIGER DIRECTOR	1.00	X					0.	0.	0.	
KIM LOGAN DIRECTOR	1.00	X					0.	0.	0.	
SUSAN POLLPETER DIRECTOR	1.00	X					0.	0.	0.	
DAVID L. RUST JR. DIRECTOR	1.00	X					0.	0.	0.	
SPRING WILLIAMS-BYRD CHAIR	2.00	X		X			0.	0.	0.	
CHUCK SCHLEIN TREASURER	2.00	X		X			0.	0.	0.	
DAVID SMITH DIRECTOR	1.00	X					0.	0.	0.	
KAREN J. JOHNSON DIRECTOR	1.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SALLY SANDY DIRECTOR	1.00	X						0.	0.	0.
RUTH ANN SUTTLE DIRECTOR	1.00	X						0.	0.	0.
JANET FISHER DIRECTOR	1.00	X						0.	0.	0.
JACK PERRY DIRECTOR	1.00	X						0.	0.	0.
ELEANOR H. SUMMERS DIRECTOR	1.00	X						0.	0.	0.
JAN WYATT DIRECTOR	1.00	X						0.	0.	0.
JANICE ROSTAN DIRECTOR	1.00	X						0.	0.	0.
JIM WILSON DIRECTOR	1.00	X						0.	0.	0.
JOAN ROVENSTINE EXECUTIVE DIRECTOR	40.00			X				66,108.	0.	10,104.
<b>1b Total</b>								<b>66,108.</b>	<b>0.</b>	<b>10,104.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns						
	b	Membership dues						
	c	Fundraising events						
	d	Related organizations						
	e	Government grants (contributions)	4,177,711.					
	f	All other contributions, gifts, grants, and similar amounts not included above	1,872.					
	g	Noncash contributions included in lines 1a-1f \$						
	h	<b>Total.</b> Add lines 1a-1f		4,179,583.				
Program Service Revenue	2 a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	<b>Total.</b> Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,263.		1,263.		
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real					
			(ii) Personal					
			b	Less: rental expenses				
			c	Rental income or (loss)				
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
			b	Less: direct expenses				
c			Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19	a						
		b	Less: direct expenses					
		c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a						
		b	Less: cost of goods sold					
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code						
11 a	<b>SALES TAX REFUNDS</b>	900099	1,558.	1,558.				
b								
c								
d	All other revenue							
e	<b>Total.</b> Add lines 11a-11d		1,558.					
12	<b>Total revenue.</b> See instructions.		4,182,404.	1,558.	0.	1,263.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1,608,074.	1,608,074.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	66,769.		66,769.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	200,279.	50,593.	149,686.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	14,672.	2,848.	11,824.	
9 Other employee benefits	35,401.	7,755.	27,646.	
10 Payroll taxes	24,237.	4,860.	19,377.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	13,895.		13,895.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	4,289.	1,797.	2,492.	
13 Office expenses	11,813.	610.	11,203.	
14 Information technology	5,959.		5,959.	
15 Royalties				
16 Occupancy	26,766.	50.	26,716.	
17 Travel	3,571.	830.	2,741.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,658.	96.	1,562.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	4,074.	525.	3,549.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>PURCHASE OF SERVICES -</b>	2,110,663.	2,110,663.		
b <b>COMPUTER EQUIPMENT/PRIN</b>	3,702.		3,702.	
c <b>DUES AND SUBSCRIPTIONS</b>	1,516.		1,516.	
d <b>SALES TAX PAID</b>	1,442.		1,442.	
e <b>BANK CHARGES</b>	725.		725.	
f All other expenses	1,020.	330.	690.	
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>4,140,525.</b>	<b>3,789,031.</b>	<b>351,494.</b>	<b>0.</b>
<b>26 Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing		<b>1</b>	
	<b>2</b> Savings and temporary cash investments	100,975.	<b>2</b>	142,220.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	1,769.	<b>4</b>	12,882.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities See Part IV, line 11	27,919.	<b>12</b>	28,508.
	<b>13</b> Investments - program-related See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	130,663.	<b>16</b>	183,610.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	1,854.	<b>17</b>	12,923.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25	1,854.	<b>26</b>	12,923.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	128,809.	<b>27</b>	170,687.
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances</b>	128,809.	<b>33</b>	170,687.
<b>34 Total liabilities and net assets/fund balances</b>	130,663.	<b>34</b>	183,610.	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <b>MODIFIED CASH</b> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? .....		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? .....		X
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....		
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2009)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3387283.	3901472.	4235712.	4432894.	4179583.	20136944.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	3387283.	3901472.	4235712.	4432894.	4179583.	20136944.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						20136944.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	3387283.	3901472.	4235712.	4432894.	4179583.	20136944.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	7,372.	11,488.	8,027.	2,221.	1,262.	30,370.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	8,447.	6,044.	4,780.	7,540.	1,558.	28,369.
<b>11 Total support.</b> Add lines 7 through 10						20195683.

**12** Gross receipts from related activities, etc. (see instructions) 12

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	99.71	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	15	99.68	%
<b>16a 33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <span style="float: right;"><input checked="" type="checkbox"/></span>			
<b>b 33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <span style="float: right;"><input type="checkbox"/></span>			
<b>17a 10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <span style="float: right;"><input type="checkbox"/></span>			
<b>b 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <span style="float: right;"><input type="checkbox"/></span>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <span style="float: right;"><input type="checkbox"/></span>			

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**SALES TAX REIMBURSEMENT**

**OTHER**

Lined area for providing supplemental information.

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization **BURKE COUNTY SMART START INC** Employer identification number **56-1852721**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Pnor year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	27,919.	27,047.			
b Contributions					
c Net investment earnings, gains, and losses	589.	872.			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	28,508.	27,919.			

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  100.00 %
  - b Permanent endowment  %
  - c Term endowment  %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) unrelated organizations   | X   |    |
| (ii) related organizations  |     | X  |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b  |    |

- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 0.



Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Table with 10 rows for reconciliation of net assets. Rows include: 1 Total revenue, 2 Total expenses, 3 Excess or (deficit) for the year, 4 Net unrealized gains, 5 Donated services, 6 Investment expenses, 7 Prior period adjustments, 8 Other, 9 Total adjustments, 10 Excess or (deficit) for the year per audited financial statements.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows for revenue reconciliation. Sub-rows include: 2a Net unrealized gains, 2b Donated services, 2c Recoveries of prior year grants, 2d Other, 2e Add lines 2a through 2d, 3 Subtract line 2e from line 1, 4a Investment expenses not included, 4b Other, 4c Add lines 4a and 4b, 5 Total revenue.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows for expense reconciliation. Sub-rows include: 2a Donated services, 2b Prior year adjustments, 2c Other losses, 2d Other, 2e Add lines 2a through 2d, 3 Subtract line 2e from line 1, 4a Investment expenses not included, 4b Other, 4c Add lines 4a and 4b, 5 Total expenses.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information. PART V, LINE 4: THE ENDOWMENT'S PURPOSE IS TO ALLOW CONTINUANCE OF PROGRAMS IN THE EVENT OF REVENUE AND SUPPORT DEFICIENCIES.

Blank lines for providing supplemental information.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

Name of the organization **BURKE COUNTY SMART START INC** Employer identification number **56-1852721**

**Part I General Information on Grants and Assistance**

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
BURKE COUNTY HEALTH DEPARTMENT 700 E. PARKER RD MORGANTON, NC 28655	56-6000280		49,301.	0.			HEALTH SCREENINGS CHILD CARE RESOURCE & REFERRAL; PROFESSIONAL DEVELOPMENT; CHILD CARE QUALITY; PARENT
CHILD CARE CONNECTIONS OF BURKE COUNTY INC - 304 WEST UNION ST - MORGANTON, NC 28655	58-2222983	501(C)(3)	774,261.	0.			PARENT EDUCATION, MOBILE PRE-SCHOOL CLASSROOM & FAMILY LITERACY
BURKE COUNTY PUBLIC SCHOOL 700 EAST PARKER RD MORGANTON, NC 28680	56-0935935		517,796.	3,276.	PURCHASED COST	EDUCATIONAL SUPPLIES & MATERIALS	PROFESSIONAL DEVELOPMENT - EDUCATION ENHANCEMENT FOR CHILD CARE PROVIDERS
WESTERN PIEDMONT COMMUNITY COLLEGE 1001 BURKEMONT AVE MORGANTON, NC 28655	56-0816544		50,196.	0.			FAMILY LITERACY PROGRAM - EARLY CHILDHOOD EDUCATION
BURKE COUNTY LITERACY COUNCIL INC 300 N. GREEN STREET, #204 MORGANTON, NC 28655	58-1814596	501(C)(3)	37,196.	0.			HEALTHY FAMILIES - IN HOME ASSESSMENT, SERVICES & SUPPORT FOR CHILD HEALTH & WELL BEING
APPALACHIAN FAMILY INNOVATIONS 203 AVERY AVE MORGANTON, NC 28655	56-1176030		88,870.	0.			

**2** Enter total number of section 501(c)(3) and government organizations **7.**

**3** Enter total number of other organizations **0.**

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

**SCHEDULE I, PART I, LINE 2: THE PARTNERSHIP PROVIDES ONGOING MONITORING FOR EACH GRANT ACTIVITY THROUGHOUT THE FISCAL YEAR ON A MONTHLY BASIS VIA REQUIRED DOCUMENTATION FORWARDED TO THE PARTNERSHIP OFFICE EACH MONTH. FINANCIAL, PROGRAM MATCH, AND PROGRAMMATIC DATA ARE COLLECTED AND REVIEWED BY STAFF; THIS INFORMATION IS COMPILED QUARTERLY AND REVIEWED BY THE BOARD. THE PARTNERSHIP STAFF ALSO PROVIDES ON-SITE FINANCIAL AND PROGRAMMATIC MONITORING AT LEAST ANNUALLY. A STANDARD MONITORING INSTRUMENT FOR PROGRAM (GRANT) EVALUATION IS USED AND THE RESULTS ARE PRESENTED TO THE BOARD. THIS DOCUMENT IS USED IN PARTNERSHIP ANNUAL PLAN MEETINGS AND THE PERFORMANCE OF**



**Part IV** Supplemental Information

THE GRANT IS EVALUATED PRIOR TO ACTIVITY REVIEW AND BID SELECTION.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

CHILD CARE CONNECTIONS OF BURKE COUNTY INC

(H) PURPOSE OF GRANT OR ASSISTANCE: CHILD CARE RESOURCE & REFERRAL;

PROFESSIONAL DEVELOPMENT; CHILD CARE QUALITY; PARENT EDUCATION; CHILD

MENTAL HEALTH CONSULTANTS



**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

**BURKE COUNTY SMART START INC**

Employer identification number

**56-1852721**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

**DEVELOPMENTAL SERVICES FOR CHILDREN AND FAMILIES.**

**FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:**

**PROFESSIONAL DEVELOPMENT SERVICES TO EARLY CHILDHOOD EDUCATION STUDENTS  
IN ORDER TO INCREASE THE LEVEL OF FORMAL EDUCATION. 27% OF EMPLOYED  
CHILD CARE TEACHERS WHO PARTICIPATED IN LEARNING ABOUT EARLY CHILDHOOD  
FROM THE PROFESSIONAL DEVELOPMENT EMPLOYEE WILL ENROLL IN THE ECE  
PROGRAM.**

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:**

**HEALTH & SAFETY - CHILD CARE HEALTH CONSULTANTS AND INTENSIVE HOME  
VISITING FOR HEALTHY CHILDRENS DEVELOPMENT.**

**EXPENSES \$ 49301. INCLUDING GRANTS OF \$ 49301. REVENUE \$ 0.**

**FAMILY SUPPORT - PARENT/CHILD LITERACY, PARENTING AND CHILD DEVELOPMENT  
EDUCATION. INCLUDING IN-HOME VISITS USING THE PARENTS AS TEACHERS BORN  
TO LEARN CURRICULUM; INTERACTIVE PARENT AND CHILD LITERACY ACTIVITIES  
SERVING 83 CHILDREN; 221 FAMILIES SERVED THRU FAMILY LITERACY PROGRAM.**

**EXPENSES \$ 358248. INCLUDING GRANTS OF \$ 358248. REVENUE \$ 0.**

**FORM 990, PART VI, SECTION B, LINE 11: THE 990 IS REVIEWED THE EXECUTIVE  
DIRECTOR AND FINANCE COORDINATOR. UPON COMPLETION OF EXECUTIVE DIRECTOR  
AND FINANCIAL COORDINATOR, EXECUTIVE COMMITTEE REVIEWS AND MAKES MOTION TO  
THE FULL BOARD TO APPROVE AS PREPARED. COPIES ARE MADE AVAILABLE TO BOARD  
MEMBERS. UPON BOARD APPROVAL, EXECUTIVE DIRECTOR SIGNS AND FILES THE FORM**

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

**BURKE COUNTY SMART START INC**

Employer identification number

**56-1852721**

**990 WITH THE IRS.**

**FORM 990, PART VI, SECTION B, LINE 12C: A BOARD COMPOSITION SHEET IS  
PREPARED FROM THE INDIVIDUAL CONFLICT OF INTEREST SIGNED STATEMENTS. THIS  
SHEET IS USED AT EACH BOARD MEETING.**

**FORM 990, PART VI, SECTION B, LINE 15A: THE EXECUTIVE COMMITTEE SET A  
SALARY RANGE BASED UPON THE CURRENT SALARY SCALE OF STATE EMPLOYEES IN  
SIMILAR POSITIONS. SEVERAL STATE PERSONNEL OFFICES CONTACTED. ANNUAL  
REVIEW CONDUCTED BY EXECUTIVE COMMITTEE.**

**FORM 990, PART VI, SECTION C, LINE 19: ORGANIZATION MAINTAINS A PUBLIC  
DISCLOSE FILE FOLDER THAT IT UPDATES ANNUALLY. THE FILE FOLDER IS  
AVAILABLE TO ANYONE WHO MAKES A REQUEST TO VIEW ITS CONTENTS.**

**FORM 990, PART XI, FINANCIAL STATEMENTS AND REPORTING, QUESTION 1  
THE ORGANIZATION USES THE MODIFIED CASH BASIS OF ACCOUNTING FOR ITS  
BOOKS AND RECORDS AND ALSO FOR 990 PURPOSES. THIS METHOD OF ACCOUNTING  
IS REQUIRED BY THE NC STATE AUDITORS OFFICE AS WELL AS THE NORTH  
CAROLINA PARTNERSHIP FOR CHILDREN, INC. THESE ORGANIZATIONS HAVE  
REGULATORY OVERSITE OF THE BURKE COUNTY SMART START INC.**

**SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**

**(A) NAME OF PERSON: CHUCK SCHLEIN**

**(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

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Schedule O (Form 990) 2009

932211  
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**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

**BURKE COUNTY SMART START INC**

Employer identification number  
**56-1852721**

**BOARD MEMBER OF BLUE RIDGE COMMUNITY ACTION THRU 2/22/2010.**

**(D) DESCRIPTION OF TRANSACTION: BLUE RIDGE COMMUNITY ACTION IS A DIRECT  
SERVICE PROVIDER/GRANTEE**

**(A) NAME OF PERSON: TINA KYES**

**(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

**KEY EMPLOYEE OF BLUE RIDGE COMMUNITY ACTION**

**(D) DESCRIPTION OF TRANSACTION: BLUE RIDGE COMMUNITY ACTION IS A DIRECT  
SERVICE PROVIDER/GRANTEE**

**(A) NAME OF PERSON: SUSAN POLLPETER**

**(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

**KEY EMPLOYEE OF BURKE COUNTY SCHOOLS**

**(D) DESCRIPTION OF TRANSACTION: BURKE COUNTY PUBLIC SCHOOLS IS A DIRECT  
SERVICE PROVIDER/GRANTEE**

**(A) NAME OF PERSON: DAVID RUST, JR**

**(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

**KEY EMPLOYEE OF BURKE COUNTY HEALTH DEPARTMENT**

**(D) DESCRIPTION OF TRANSACTION: BURKE COUNTY HEALTH DEPARTMENT IS A  
DIRECT SERVICE PROVIDER/GRANTEE**

**(A) NAME OF PERSON: BILL ALLMAN**

**(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

**TRUSTEE OF WESTERN PIEDMONT COMMUNITY COLLEGE**

**(D) DESCRIPTION OF TRANSACTION: WESTERN PIEDMONT COMMUNITY COLLEGE IS A**

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Schedule O (Form 990) 2009

932211  
02-03-10

SCHEDULE O  
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Department of the Treasury  
Internal Revenue Service

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2009

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Name of the organization

BURKE COUNTY SMART START INC

Employer identification number

56-1852721

DIRECT SERVICE PROVIDER/GRANTEE

(A) NAME OF PERSON: JAN WYATT

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OWNER/KEY EMPLOYEE OF CREATIVE BEGINNING CHILD CARE CENTER LLC

(D) DESCRIPTION OF TRANSACTION: BURKE COUNTY SMART START PURCHASES MORE

@ FOUR SERVICES FROM CREATIVE BEGINNINGS CHILD CARE LLC

(A) NAME OF PERSON: KIM RUDISILL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

KEY EMPLOYEE OF BURKE COUNTY PUBLIC SCHOOLS

(C) AMOUNT OF TRANSACTION \$ 521072.

(D) DESCRIPTION OF TRANSACTION: BURKE COUNTY PUBLIC SCHOOLS IS A DIRECT

SERVICE PROVIDER/GRANTEE

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JANET FISHER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

KEY EMPLOYEE OF WESTERN PIEDMONT COMMUNITY COLLEGE

(C) AMOUNT OF TRANSACTION \$ 50196.

(D) DESCRIPTION OF TRANSACTION: WESTERN PIEDMONT COMMUNITY COLLEGE IS A

DIRECT SERVICE PROVIDER/GRANTEE

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: KAREN JOHNSON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

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Schedule O (Form 990) 2009

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02-03-10

**SCHEDULE O**  
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Department of the Treasury  
Internal Revenue Service

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Name of the organization

**BURKE COUNTY SMART START INC**

Employer identification number

**56-1852721**

**OWNER OF JOHNSON'S LITTLE TOUCH CHILD CARE CENTER**

**(C) AMOUNT OF TRANSACTION \$ 774261.**

**(D) DESCRIPTION OF TRANSACTION: JOHNSON'S LITTLE TOUCH CHILD CARE CENTER**

**RECEIVES FUNDS FROM CHILD CARE CONNECTIONS OF BURKE COUNTY INC**

**(E) SHARING OF ORGANIZATION REVENUES? = NO**

Multiple horizontal lines for providing additional information or details.