



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Return of Organization Exempt From Income Tax

2011

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 2011 calendar year, or tax year beginning JUL 1, 2011 and ending JUN 30, 2012

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	C Name of organization BURKE COUNTY SMART START INC Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 630 City or town, state or country, and ZIP + 4 MORGANTON, NC 28680-0630 F Name and address of principal officer: JOAN ROVENSTINE 304 WEST UNION ST, MORGANTON, NC 28655	D Employer identification number 56-1852721 E Telephone number 828-439-2326 G Gross receipts \$ 3,094,104. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.SMARTSTARTKIDS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1993		M State of legal domicile: NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO DEVELOP AND PROVIDE, THRU PUBLIC AND PRIVATE MEANS, EARLY CHILDHOOD EDUCATION AND 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 individuals employed in calendar year 2011 (Part V, line 2a) 5 6 6 Total number of volunteers (estimate if necessary) 6 25 7 a Total 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.																	
Revenue	8 Contributions and grants (Part VIII, line 1h) 4,060,987. 9 Program service revenue (Part VIII, line 2g) 0. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,414. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,442. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,063,843.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> <tr> <td>4,060,987.</td> <td>3,091,336.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>1,414.</td> <td>1,114.</td> </tr> <tr> <td>1,442.</td> <td>1,267.</td> </tr> <tr> <td>4,063,843.</td> <td>3,093,717.</td> </tr> </table>	Prior Year	Current Year	4,060,987.	3,091,336.	0.	0.	1,414.	1,114.	1,442.	1,267.	4,063,843.	3,093,717.				
Prior Year	Current Year																	
4,060,987.	3,091,336.																	
0.	0.																	
1,414.	1,114.																	
1,442.	1,267.																	
4,063,843.	3,093,717.																	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,518,703. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 340,351. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. b Total fundraising expenses (Part IX, column (D), line 25) 0. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,156,672. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 4,015,726. 19 Revenue less expenses. Subtract line 18 from line 12 48,117.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> <tr> <td>1,518,703.</td> <td>1,040,897.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>340,351.</td> <td>314,885.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>2,156,672.</td> <td>1,807,221.</td> </tr> <tr> <td>4,015,726.</td> <td>3,163,003.</td> </tr> <tr> <td>48,117.</td> <td>-69,286.</td> </tr> </table>	Prior Year	Current Year	1,518,703.	1,040,897.	0.	0.	340,351.	314,885.	0.	0.	2,156,672.	1,807,221.	4,015,726.	3,163,003.	48,117.	-69,286.
Prior Year	Current Year																	
1,518,703.	1,040,897.																	
0.	0.																	
340,351.	314,885.																	
0.	0.																	
2,156,672.	1,807,221.																	
4,015,726.	3,163,003.																	
48,117.	-69,286.																	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 223,288. 21 Total liabilities (Part X, line 26) 4,484. 22 Net assets or fund balances. Subtract line 21 from line 20 218,804.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Beginning of Current Year</th> <th style="width:50%;">End of Year</th> </tr> <tr> <td>223,288.</td> <td>151,480.</td> </tr> <tr> <td>4,484.</td> <td>1,962.</td> </tr> <tr> <td>218,804.</td> <td>149,518.</td> </tr> </table>	Beginning of Current Year	End of Year	223,288.	151,480.	4,484.	1,962.	218,804.	149,518.								
Beginning of Current Year	End of Year																	
223,288.	151,480.																	
4,484.	1,962.																	
218,804.	149,518.																	

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.

Signature of officer JOAN ROVENSTINE, EXECUTIVE DIRECTOR Type or print name and title	Date 10/26/12
---	--------------------------------

Print/Type preparer's name DONALD D. ISENHOUR	Preparer's signature DONALD D. ISENHOUR	Date 10/06/12	Check if self-employed <input type="checkbox"/> PTIN P00128276
Firm's name MAST, EVANS & ISENHOUR, L.L.P.		Firm's EIN 56-1758856	
Firm's address P O BOX 1029 CONOVER, NC 28613-1029		Phone no. 828-464-2812	

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

Gilb

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured 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.

4a (Code _____) (Expenses \$ 408,380. including grants of \$ 408,380.) (Revenue \$ _____)
CHILD CARE & EDUCATION AFFORDABILITY - MOBILE PRESCHOOL CLASSROOMS SERVED 192 CHILDREN AT 12 SITES IN BURKE COUNTY PROVIDING EDUCATION. 95% OF PARTICIPANT CHILDREN DEMONSTRATED AT LEAST ONE MONTH OF DEVELOPMENTAL GROWTH FOR EVERY CALENDER MONTH OF PARTICIPATION. QUALITY BONUSES PROVIDED TO 16 CHILD CARE FACILITIES SERVING 447 NON-SUBSIDIZED CHILDREN. 94% OF CHILD CARE FACILITIES RECEIVING QUALITY BONUSES MAINTAINED OR INCREASED THEIR QUALITY AS MEASURED BY THE STAR LICENSURE RATING.

4b (Code _____) (Expenses \$ 1,742,760. including grants of \$ 0.) (Revenue \$ _____)
NC PRE K - DEVELOPMENT AND IMPLEMENTATION OF NC PRE K 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. 371 CHILDREN SERVED IN 31 CLASSROOMS AT 19 SITES LOCATED IN AREA PUBLIC SCHOOLS.

4c (Code _____) (Expenses \$ 395,873. including grants of \$ 395,873.) (Revenue \$ _____)
CHILD CARE AND EDUCATION QUALITY - CHILD CARE RESOURCE AND REFERRAL SERVICES AND HEALTH CARE BENEFITS FOR CHILD CARE PROVIDERS TO ENHANCE THE QUALITY OF CHILD CARE FACILITIES. HEALTH INSURANCE BENEFITS PROVIDED TO 131 CHILD CARE PROVIDERS IN 8 CHILD CARE FACILITIES AND 4 CHILD CARE HOME CENTERS WITH 29% IN 4 OR 5 STAR FACILITIES PROVIDING HEALTH INSURANCE BY JUNE 30, 2012. A PARENT COUNSELOR PROVIDED SERVICES TO 188 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. BY JUNE 30, 2012, 72% (49/68) OF PARENTS RESPONDING TO SURVEYS WHO INDICATED THEY USED 3 TO 5 QUALITY INDICATORS WHEN SELECTING CHILD CARE.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 236,644. including grants of \$ 236,644.) (Revenue \$ _____)

4e Total program service expenses **2,783,657.**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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 (or a family member thereof) 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
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with 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? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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.

Check if Schedule O contains a response to any question in this Part VI

X

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No responses. Questions 1a-1b, 2-9. Responses: 1a=24, 1b=24, 2=X, 3=X, 4=X, 5=X, 6=X, 7a=X, 7b=X, 8a=X, 8b=X, 9=X.

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

Table with columns for question number, description, and Yes/No responses. Questions 10a-16b. Responses: 10a=X, 11a=X, 12a=X, 12b=X, 12c=X, 13=X, 14=X, 15a=X, 15b=X, 16a=X, 16b=X.

Section C. Disclosure

- 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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
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

Check if Schedule O contains a response to any question in this Part VII

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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) BRUCE HAWKINS, SR DIRECTOR	1.00	X					0.	0.	0.	
(2) BILL ALLMAN DIRECTOR	1.00	X					0.	0.	0.	
(3) RICHARD C. AVERY VICE-CHAIR	2.00	X		X			0.	0.	0.	
(4) REV. TIMOTHY HORLDT DIRECTOR	1.00	X					0.	0.	0.	
(5) A. WILSON HAMMER SECRETARY	2.00	X		X			0.	0.	0.	
(6) SHERRY GORDON DIRECTOR	1.00	X					0.	0.	0.	
(7) KIM RUDISILL DIRECTOR	1.00	X					0.	0.	0.	
(8) TINA KYES DIRECTOR	1.00	X					0.	0.	0.	
(9) JUDY HAWKINS DIRECTOR	1.00	X					0.	0.	0.	
(10) HELEN HARRIGER DIRECTOR	1.00	X					0.	0.	0.	
(11) DORRAINE HERNANDEZ DIRECTOR	1.00	X					0.	0.	0.	
(12) DAVID L. RUST JR. DIRECTOR	1.00	X					0.	0.	0.	
(13) SPRING WILLIAMS-BYRD CHAIR	2.00	X		X			0.	0.	0.	
(14) CHUCK SCHLEIN TREASURER	2.00	X		X			0.	0.	0.	
(15) DAVID SMITH DIRECTOR	1.00	X					0.	0.	0.	
(16) KAREN J. JOHNSON DIRECTOR	1.00	X					0.	0.	0.	
(17) SALLY SANDY 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 (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) RUTH ANN SUTTLE DIRECTOR	1.00	X						0.	0.	0.
(19) JANET FISHER DIRECTOR	1.00	X						0.	0.	0.
(20) VALERIE SHOOK DIRECTOR	1.00	X						0.	0.	0.
(21) ELEANOR H. SUMMERS DIRECTOR	1.00	X						0.	0.	0.
(22) JAN WYATT DIRECTOR	1.00	X						0.	0.	0.
(23) JANICE ROSTAN DIRECTOR	1.00	X						0.	0.	0.
(24) JIM WILSON DIRECTOR	1.00	X						0.	0.	0.
(25) JOAN ROVENSTINE EXECUTIVE DIRECTOR	40.00			X				65,996.	0.	7,690.
1b Sub-total								65,996.	0.	7,690.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								65,996.	0.	7,690.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of 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 or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of 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	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,081,824.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	9,512.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		3,091,336.				
	Program Service Revenue	Business Code					
2 a							
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,114.			1,114.	
	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	767.				
		b Less: direct expenses	b	387.			
		c Net income or (loss) from fundraising events		380.			380.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
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	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a SALES TAX REFUNDS		900099	785.	785.			
b OTHER		900099	102.	102.			
c							
d All other revenue							
e Total. Add lines 11a-11d			887.				
12 Total revenue. See instructions.			3,093,717.	887.	0.	1,494.	

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).

Check if Schedule O contains a response to any question in this Part IX

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 United States. See Part IV, line 21	1,040,897.	1,040,897.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	60,000.		60,000.	
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	181,285.		181,285.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	14,963.		14,963.	
9 Other employee benefits	35,907.		35,907.	
10 Payroll taxes	22,730.		22,730.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	14,595.		14,595.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	1,300.		1,300.	
13 Office expenses	9,807.		9,807.	
14 Information technology	7,417.		7,417.	
15 Royalties				
16 Occupancy	22,521.		22,521.	
17 Travel	1,303.		1,303.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	519.		519.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,892.		3,892.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PURCHASE OF SERVICES	1,742,760.	1,742,760.		
b DUES AND SUBSCRIPTIONS	1,262.		1,262.	
c SALES TAX PAID	621.		621.	
d BANK CHARGES	599.		599.	
e All other expenses	625.		625.	
25 Total functional expenses. Add lines 1 through 24e	3,163,003.	2,783,657.	379,346.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1		1	
	2	189,672.	2	119,698.
	3		3	
	4	4,482.	4	1,902.
	5		5	
	6		6	
	7		7	
	8		8	
	9		9	
	10a			
	b		10c	
	11		11	
	12	29,134.	12	29,880.
	13		13	
	14		14	
	15		15	
16	223,288.	16	151,480.	
Liabilities	17	4,484.	17	1,962.
	18		18	
	19		19	
	20		20	
	21		21	
	22		22	
	23		23	
	24		24	
	25		25	
	26	4,484.	26	1,962.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	213,804.	27	149,206.
	28	5,000.	28	312.
	29		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30		30	
	31		31	
	32		32	
	33	218,804.	33	149,518.
	34	223,288.	34	151,480.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,093,717.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,163,003.
3	Revenue less expenses. Subtract line 2 from line 1	3	-69,286.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	218,804.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	149,518.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other MODIFIED CASH If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	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.		
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	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
3b	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 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

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

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 a Type I b Type II c Type III - Functionally integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2011

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4235712.	4432894.	4179583.	3394131.	3091716.	19334036.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	4235712.	4432894.	4179583.	3394131.	3091716.	19334036.
5 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)						
6 Public support. Subtract line 5 from line 4						19334036.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	4235712.	4432894.	4179583.	3394131.	3091716.	19334036.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ..	8,027.	2,221.	1,262.	1,414.	1,114.	14,038.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ..						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) ..	4,780.	7,540.	1,558.	1,442.	887.	16,207.
11 Total support. Add lines 7 through 10						19364281.
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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.84 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	99.77 %

- 16a 33 1/3% support test - 2011.** 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
- b 33 1/3% support test - 2010.** 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
- 17a 10% -facts-and-circumstances test - 2011.** 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
- b 10% -facts-and-circumstances test - 2010.** 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
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") ..						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 ..						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf ..						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5 ..						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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 ..						
c Add lines 7a and 7b ..						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6 ..						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ..						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 ..						
c Add lines 10a and 10b ..						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on ..						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) ..						
13 Total support (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

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) ..	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15 ..	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) ..	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17 ..	18	%

19a 33 1/3% support tests - 2011. 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 - 2010. 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

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

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 education) 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, and not on a historic structure listed in the National Register	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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 the 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	29,134.	28,508.	27,919.	27,047.	
b Contributions					
c Net investment earnings, gains, and losses	746.	626.	589.	872.	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	29,880.	29,134.	28,508.	27,919.	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 100.00 %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No

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

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

Description of property	(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 VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) MUTUAL FUNDS	29,880.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)	29,880.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)

FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		1
2	Total expenses (Form 990, Part IX, column (A), line 25)		2
3	Excess or (deficit) for the year Subtract line 2 from line 1		3
4	Net unrealized gains (losses) on investments		4
5	Donated services and use of facilities		5
6	Investment expenses		6
7	Prior period adjustments		7
8	Other (Describe in Part XIV.)		8
9	Total adjustments (net). Add lines 4 through 8		9
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		10

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

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5

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

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5

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.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2011

Open to Public
Inspection

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

Complete if the organization answered "Yes" to 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BURKE COUNTY HEALTH DEPARTMENT 700 E. PARKER RD MORGANTON, NC 28655	56-6000280		46,533.	0.			HEALTH SCREENINGS CHILD CARE RESOURCE & REFERRAL; CHILD CARE QUALITY; PARENT EDUCATION; CHILD MENTAL
CHILD CARE CONNECTIONS OF BURKE COUNTY INC - 304 WEST UNION ST - MORGANTON, NC 28655	58-2222983	501(C)(3)	623,437.	0.			PARENT EDUCATION, MOBILE PRE-SCHOOL CLASSROOM & FAMILY LITERACY
BURKE COUNTY PUBLIC SCHOOL 700 EAST PARKER RD MORGANTON, NC 28680	56-0935935		279,797.	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)	30,000.	0.			HEALTHY FAMILIES - IN HOME ASSESSMENT, SERVICES & SUPPORT FOR CHILD HEALTH & WELL-BEING,
BARIUM SPRINGS HOME FOR CHILDREN PO BOX 1 BARIUM SPRINGS, NC 28010	56-0529993	501(C)(3)	57,508.	0.			

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **5.**

3 Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. **SEE PART IV FOR COLUMN (H) DESCRIPTIONS** Schedule I (Form 990) (2011)

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. Part III can be duplicated 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;

CHILD CARE QUALITY; PARENT EDUCATION; CHILD MENTAL HEALTH CONSULTANTS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
TINA KYES	KEY EMPLOYEE OF BLU	905,524.	BLUE RIDGE		X
DAVID RUST, JR	KEY EMPLOYEE OF BUR	46,533.	BURKE COUNT		X
VALARIE SHOOK	KEY EMPLOYEE OF CHI	623,437.	CHILD CARE		X
JAN WYATT	OWNER/KEY EMPLOYEE	777,038.	BURKE COUNT		X
KIM RUDISILL	KEY EMPLOYEE OF BUR	1,542,473.	BURKE COUNT		X
KAREN JOHNSON	OWNER OF JOHNSON'S	623,437.	LITTLE TOUC		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

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

(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, RECEIVES FUNDS FROM CHILD CARE CONNECTIONS OF BURKE COUNTY INC, BURKE COUNTY SMART START PURCHASES NC PRE K SERVICES.

(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: VALARIE SHOOK

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

KEY EMPLOYEE OF CHILD CARE CONNECTIONS OF BURKE COUNTY, INC.

(D) DESCRIPTION OF TRANSACTION: CHILD CARE CONNECTIONS OF BURKE COUNTY, INC IS A DIRECT SERVICE PROVIDER/GRANTEE

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

(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 NC

PRE K SERVICES FROM CREATIVE BEGINNINGS CHILD CARE CENTER LLC AND

CREATIVE BEGINNINGS CHILD CARE CENTER LLC RECEIVES FUNDS FROM CHILD CARE

CONNECTIONS OF BURKE COUNTY INC.

(A) NAME OF PERSON: KIM RUDISILL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

KEY EMPLOYEE OF BURKE COUNTY PUBLIC SCHOOLS

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

SERVICE PROVIDER/GRANTEE AND BURKE COUNTY SMART START PURCHASES NC PRE K

SERVICES FROM BURKE COUNTY SCHOOLS.

(A) NAME OF PERSON: KAREN JOHNSON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OWNER OF JOHNSON'S LITTLE TOUCH CHILD CARE CENTER

(D) DESCRIPTION OF TRANSACTION: LITTLE TOUCH CHILD CARE CENTER RECEIVES

FUNDS FROM CHILD CARE CONNECTIONS OF BURKE COUNTY INC. CHILD CARE

CONNECTIONS OF BURKE COUNTY IS A DIRECT SERVICE PROVIDER/GRANTEE.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

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 4D, OTHER PROGRAM SERVICES:

HEALTH & SAFETY - CHILD CARE HEALTH CONSULTANTS AND INTENSIVE HOME

VISITING FOR HEALTHY CHILDRENS DEVELOPMENT. 100% OR 44/44 OF THE

FAMILIES PARTICIPATING FOR 6 MONTHS HAVE DEMONSTRATED PROGRESS TOWARD

GOAL ATTAINMENT ON THEIR IFSP. 100% OF THE TARGETED CHILD CARE

FACILITIES THAT RECEIVED INTENSIVE CHILD CARE HEALTH CONSULTATION

SERVICES INDICATED AN INCREASE IN THE PERSONAL CARE ROUTINES SCORE OF

THE APPROPRIATE ENVIRONMENTAL RATING. A FULL-TIME CHILD CARE HEALTH

CONSULTANT PROVIDED ON AND OFF SITE CONSULTATION/TRAINING TO CHILDCARE

PROGRAMS. 38 CONSULTATIONS CONDUCTED.

EXPENSES \$ 46,532. INCLUDING GRANTS OF \$ 46,532. REVENUE \$ 0.

FAMILY SUPPORT - PARENT/CHILD LITERACY, PARENTING AND CHILD DEVELOPMENT

EDUCATION. FAMILY CONNECTIONS PROVIDED PARENTING AND CHILD DEVELOPMENT

INFORMATION IN THE HOMES OF 114 FAMILIES USING THE PARENTS AS TEACHERS

(PAT) BORN TO LEARN CURRICULUM. OF THE 48 FAMILIES WHO PARTICIPATED IN

AT LEAST 6 PERSONAL VISITS, 98% (47/48) EXPERIENCED AN INCREASE IN

THEIR CONFIDENCE AND COMPETENCE IN PARENTING SKILLS.

MOTHEREAD/FATHERREAD COMBINED THE TEACHING OF LITERACY SKILLS WITH CHILD

DEVELOPMENT AND FAMILY EMPOWERMENT ISSUES SERVING 142 FAMILIES. BY JUNE

30, 2012, 84% (63 TO 75) OF PARTICIPATING PARENTS INDICATED THEY READ

MORE TO THEIR CHILDREN.

EXPENSES \$ 190,112. INCLUDING GRANTS OF \$ 190,112. REVENUE \$ 0.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2011)

132211
01-23-12

Name of the organization

BURKE COUNTY SMART START INC

Employer identification number

56-1852721

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 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.

