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Form **990**

OMB No 1545-0047

Return of Organization Exempt From Income Tax**2011**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**Department of the Treasury
Internal Revenue Service

▶ 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 Wake County Smart Start, Inc.		D Employer identification number 56-1949415
	Doing Business As		E Telephone number (919) 851-9550
	Number and street (or P.O. box if mail is not delivered to street addr) Room/suite 4901 Waters Edge Drive Suite 101		
	City, town or country State ZIP code + 4 Raleigh NC 27606		
	F Name and address of principal officer Pamela Dowdy 4901 Waters Edge Dr Raleigh NC 27606		G Gross receipts \$ 11,868,692.
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		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 checked="" type="checkbox"/> No If 'No,' attach a list (see instructions)	
J Website: ▶ www.wakesmartstart.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 1994	M State of legal domicile NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>Wake County SmartStart works to ensure that young children, birth to 5, are prepared for success in school and in life. The organization works with community partners to assess local needs, funds local programs, ensures accountability and leverages resources to support parents.</u>		
	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	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	33
	6 Total number of volunteers (estimate if necessary)	6	134
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	13,657,891.	11,768,015.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,857.	10,277.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	75,417.	90,400.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,744,165.	11,868,692.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,517,805.	10,093,248.
	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)	1,801,648.	1,556,312.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	323,669.	278,331.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	13,643,122.	11,927,891.
19 Revenue less expenses Subtract line 18 from line 12	101,043.	-59,199.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,935,366.	1,882,294.
	22 Net assets or fund balances Subtract line 21 from line 20	27,808.	33,935.
		1,907,558.	1,848,359.

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	Signature of officer <u>Camille R. Schaffer</u>		Date <u>10-24-2012</u>
	Type or print name and title <u>Camille R. Schaffer, Treasurer</u>		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ <u>N/A</u>		Check <input type="checkbox"/> if self-employed
	Firm's address ▶ <u>N/A</u>		PTIN
	<u>N/A</u>	<u>NA N/A</u>	Firm's EIN ▶
			Phone no

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☒ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

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Form 990 (2011)

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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:

Wake County SmartStart works to ensure that young children, birth to 5, are prepared for success in school and in life.

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 \$ 980,665. including grants of \$ 402,573.) (Revenue \$ 800.)Child Care and Education Quality

In Wake County, more than 24 percent of the the birth to five population attended regulated child care. Because a child's experiences in the first five years are of such a critical nature, Wake County SmartStart works to ensure that quality child care is both accessible and available to families who need it. Wake County SmartStart invests in community partners who: provide sudsidy payments in regulated day care, work with licensed child care facilities to maintain or improve quality, provide opportunities for child care professionals to increase their skills; and foster opportunities for child care teachers to further their education. Additional areas of support include: training, resource and referral, curriculum enhancements and mentoring programs. For 2011-2012, approximately 1,890 child care providers were served.

4b (Code:) (Expenses \$ 8,479,811. including grants of \$ 8,181,696.) (Revenue \$ 0.)NC Pre-Kindergarten Program

The NC Pre-Kindergarten program is designed to provide high quality educational experiences to enhance school readiness for eligible four year olds. Children in pre-k attend a full day, full school year program. Children participating in the program may be served in license programs in the public schools, child care facilities or Head Start programs. For the 2011-2012 fiscal year, appoximately 1,290 children participated in the program.

4c (Code:) (Expenses \$ 1,484,584. including grants of \$ 1,484,284.) (Revenue \$ 10.)Family Support/Health and Safety

Wake County SmartStart funds family support and health and safety activities that benefit families and children in Wake County. Family supports includes: parenting skills training, ongoing parent education, family literacy iniatives, transportation, community outreach and resource assessments. Health and Safety includes: Training technical assistance, counseling, and referrals to address health care mental health needs, dental care and preventative services. Appoximately 2,600 children directly benefited from at least one Wake County SmartStart family support or health and safety activity.

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

(Expenses \$ 326,627. including grants of \$ 24,396.) (Revenue \$ 5,500.)

4e Total program service expenses ► 11,271,687.

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)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part 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? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		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? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b 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? If 'Yes,' complete Schedule D, Part VII		X
c 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? If 'Yes,' complete Schedule D, Part VIII		X
d 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? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f 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 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		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? If 'Yes,' complete Schedule F, Parts II and IV		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? If 'Yes,' complete Schedule F, Parts III and IV		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? If 'Yes,' complete Schedule G, Part I (see instructions)		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? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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, and 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	

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Form 990 (2011)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	375
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a 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	2 a	33
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2 b	X
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3 b	
4 a 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)?	4 a	X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a 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?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a 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?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on Part VIII, line 12	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11 Section 501(c)(12) organizations. Enter.		
a Gross income from members or shareholders	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b	
c Enter the amount of reserves on hand	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 b	

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 ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	20	
1b Enter the number of voting members included in line 1a, above, who are independent	11	
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 governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		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 or 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.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did 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 of 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
b If 'Yes,' did the organization follow 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

17 List the states with which a copy of this Form 990 is required to be filed: _____

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 ☒ 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 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

Pamela Dowdy **4901 Waters Edge Dr, Ste 101 Raleigh NC 27606** **(919) 851-9550**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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) Lorie Barnes Director	1.00	X						0.	0.	0.
(2) Arvelis Byrd Secretary	1.00	X		X				0.	0.	0.
(3) Dale Cousins Vice Chair	1.00	X		X				0.	0.	0.
(4) Sandy Dietrich Director	1.00	X						0.	0.	0.
(5) Shirley Herndon Director	1.00	X						0.	0.	0.
(6) Mark Langford Director	1.00	X						0.	0.	0.
(7) Giang Le Director	1.00	X						0.	0.	0.
(8) Marcia Mandel Director	1.00	X						0.	0.	0.
(9) Shante' Martin Chair	1.00	X		X				0.	0.	0.
(10) Susan McCullen Director	1.00	X						0.	0.	0.
(11) Michele Miller-Cox Director	1.00	X						0.	0.	0.
(12) Carol Mitchell Director	1.00	X						0.	0.	0.
(13) Peter Morris Director	1.00	X						0.	0.	0.
(14) Ervin Portman Director	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch 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			
(15) Camille Schaffer Treasurer	1.00	X		X				0.	0.	0.
(16) Mike Smith Director	1.00	X						0.	0.	0.
(17) Joe Stewart Director	1.00	X						0.	0.	0.
(18) Anthony Tata Director	1.00	X						0.	0.	0.
(19) Michael Weisel Director	1.00	X						0.	0.	0.
(20) Tyrone Williamson Director	1.00	X						0.	0.	0.
(21) David Zonderman Past Chair	1.00	X		X				0.	0.	0.
(22) Pamela Dowdy Executive Director	40.00			X				117,551.	0.	12,089.
(23) _____										
(24) _____										
(25) _____										
1 b Sub-total								117,551.	0.	12,089.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								117,551.	0.	12,089.

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 **1**

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

	Yes	No
3		X
4		X
5		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

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

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

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 **1**

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	10,068,852.	10,068,852.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	24,396.	24,396.		
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	128,165.	0.	128,165.	0.
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	1,124,427.	825,232.	299,195.	0.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	59,897.	44,832.	15,065.	0.
9 Other employee benefits	141,208.	116,553.	24,655.	0.
10 Payroll taxes	102,615.	67,765.	34,850.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	150.	0.	150.	0.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	79,080.	10,208.	68,872.	0.
12 Advertising and promotion	937.	538.	399.	0.
13 Office expenses	45,639.	26,610.	19,029.	0.
14 Information technology	1,750.	1,308.	442.	0.
15 Royalties				
16 Occupancy	57,557.	35,099.	22,458.	0.
17 Travel	18,410.	14,983.	3,427.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	38,749.	32,857.	5,892.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	14,697.	0.	14,697.	0.
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 Dues & Subscriptions	10,868.	1,897.	8,971.	0.
b Equipment	1,699.	557.	1,142.	0.
c Sales Taxes Paid	8,795.	0.	8,795.	0.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	11,927,891.	11,271,687.	656,204.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	50,150.	1	50,150.
	2 Savings and temporary cash investments	1,864,047.	2	1,808,732.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	21,169.	4	23,412.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments – publicly traded securities		11	
	12 Investments – other securities See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,935,366.	16	1,882,294.	
LIABILITIES	17 Accounts payable and accrued expenses	1,926.	17	2,464.
	18 Grants payable	25,882.	18	31,471.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	27,808.	26	33,935.
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 Unrestricted net assets	1,878,964.	27	1,794,371.
	28 Temporarily restricted net assets	28,594.	28	53,988.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,907,558.	33	1,848,359.	
34 Total liabilities and net assets/fund balances	1,935,366.	34	1,882,294.	

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Form 990 (2011)

Part XI Reconciliation of Net AssetsCheck 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	11,868,692.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,927,891.
3	Revenue less expenses. Subtract line 2 from line 1	3	-59,199.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,907,558.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
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	1,848,359.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

- 1 Accounting method used to prepare the Form 990. ☒ Cash ☐ Accrual ☐ Other _____
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? ☐ Yes ☒ No
- b Were the organization's financial statements audited by an independent accountant? ☐ Yes ☒ No
- c 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
- d 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:
☐ Separate basis ☐ Consolidated basis ☐ 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? ☐ Yes ☒ No
- 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

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

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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

Wake County Smart Start, Inc.

Employer identification number

56-1949415

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 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 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?

- (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?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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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'.)	12,282,823.	14,266,835.	14,482,568.	13,657,891.	11,768,015.	66,458,132.
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	12,282,823.	14,266,835.	14,482,568.	13,657,891.	11,768,015.	66,458,132.
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						66,458,132.

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	12,282,823.	14,266,835.	14,482,568.	13,657,891.	11,768,015.	66,458,132.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	28,476.	9,708.	22,229.	10,857.	10,277.	81,547.
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.)	79,029.	36,255.	89,354.	75,417.	90,400.	370,455.
11 Total support. Add lines 7 through 10						66,910,134.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.32 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	99.15 %
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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Schedule A (Form 990 or 990-EZ) 2011

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 yr 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 yr 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 <input type="checkbox"/>						

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 ☐

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. Also complete this part for any additional information.
(See instructions).Other Income Part II, Line 10Description: Sales Tax Refunds

2007: 18524.

2008: 16622.

2009: 26042.

2010: 14213.

2011: 14124.

Description: MAC Services

2007: 59750.

2008: 17896.

2009: 63000.

2010: 60704.

2011: 69966.

Description: Program Service Fees

2007: 755.

2008: 0.

2009: 0.

2010: 0.

2011: 0.

Description: Training Registration Fees

2007: 0.

2008: 1737.

2009: 0.

2010: 500.

2011: 810.

Description: More at Four Data Input

2007: 0.

See Schedule A (Form 990 or 990-EZ) - Part IV - Supplemental Information (Continuation Sheet)

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Schedule A (Form 990 or 990-EZ) 2011

SCHEDULE I
(Form 990)

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

OMB No 1545-0047

2011

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Wake County Smart Start, Inc.

Employer identification number

56-1949415

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.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed ☐

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
(1) A Safe Place 201 Clarendon Crescent Raleigh NC 27610	20-1187875		497,326.	1,291.	Cost	Educ Supp & Eq	PreK Educ Serv
(2) ABC Land, Inc. 55 Liles Dean Rd Wendell NC 27591	56-1239648		342,027.	1,050.	Cost	Educ Supp & Eq	PreK Educ Serv
(3) Academically Based 916 Rock Quarry Rd Raleigh NC 27610	56-2056643		497,316.				PreK Educ Serv
(4) Appletree Day Care, Inc. 5105 Poole Road Raleigh NC 27610	56-1719379		318,672.				PreK Educ Serv
(5) Babes & Kids Creative Ctr 4309 Ten Ten Road Apex NC 27539	20-1953173		130,933.				PreK Educ Serv
(6) Bright Beginnings 123 Bright Beginnings Way Cary NC 27519	56-2134126		356,724.	1,728.	Cost	Educ Supp & Eq	PreK Educ Serv
(7) Buttons & Bows PO Box 69 Rolesville NC 27571	56-1619630		404,633.				PreK Educ Serv
(8) Catholic Charities 715 Nazareth Street Raleigh NC 27606	56-0529943	501 (c) 3	108,781.				Family Support

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

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

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TEEA3901 06/01/11

Schedule I (Form 990) (2011)

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2011

Name of the organization		Employer identification number		Continuation Page 1 of 4	
Wake County Smart Start, Inc.		56-1949415			

Part III Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(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
Child Care Services PO Box 901 Chapel Hill NC 27514	56-1514058	501 (c) 3	103,481.				Child Care/Educ
Childcare Network, Inc. 3912 Brentwood Rd Raleigh NC 27604	63-0986576		1,130,365.	1,056.	Cost	Educ Supp & Eq	PreK Educ Serv
Childtime Learning Center 9420 Six Forks Rd Raleigh NC 27615	36-2616190			9,802.	Cost	Educ Supp & Eq	PreK Educ Serv
Country Day Montessori 720 Gannett Street Raleigh NC 27606	26-4785036			9,982.	Cost	Educ Supp & Eq	Child Care/Edu
Early Preschool 2614 Fairway Drive Raleigh NC 27603	56-2222511		283,119.	1,996.	Cost	Educ Supp & Eq	PreK Educ Serv
Harps Mill Creative Sch 8504 Harps Mill Road Raleigh NC 27615	56-1469260		156,904.				PreK Educ Serv
Heather Park 932 Heather Park Drive Garner NC 27529	56-2046537		182,691.	1,026.	Cost	Educ Supp & Eq	PreK Educ Serv
Jordan Ctr(Methodist Home 1305 Glenwood Avenue Raleigh NC 27605	56-0547428	501 (c) 3	282,411.				PreK Educ Serv
Kiddie Academy 150 Rosewood Centre Drive Holly Springs NC 27541	20-4258659		158,483.				PreK Educ Serv
Kidzone Learning Ctr 100 East Judd Street Zebulon NC 27597	20-1497310			9,121.	Cost	Educ Supp & Eq	Child Care/Edu

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Schedule I Cont (Form 990) 2011

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2011

Continuation Page 2 of 4

Name of the organization		Employer identification number					
Wake County Smart Start, Inc.		56-1949415					
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(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
Kindercare 2300 Bridgeport Drive Raleigh NC 27615	63-0941966						
La Petite Academy 9313 Leesville Road Raleigh NC 27613	43-1243221		317,799.	18,298.	Cost	Educ Supp & Eq	Child Care/Edu
Learning Together, Inc. 4501 New Bern Ave. Raleigh NC 27610	56-0161593	501(c)3	87,794.				PreK Educ Serv
Little Pros Academy 3311 Carl Sandburg Court Raleigh NC 27610	80-0575983		159,336.				PreK Educ Serv
Lord of Life Preschool 2100 Buffalo Road Garner NC 27529	56-1956392		318,672.				PreK Educ Serv
Lucy Daniels Center 9303 Weston Parkway Cary NC 27513	58-1863104	501(c)3	213,034.				Health & Safet
Method Child Dev Ctr 900 Trailwood Drive Raleigh NC 27606	56-0939512	501(c)3	157,590.				PreK Educ Serv
Motheread, Inc 3008 Anderson Dr. Suite 1 Raleigh NC 27609	58-1881126	501(c)3	122,632.				Family Support
Preston Children's Acad 551 James Jackson Avenue Cary NC 27513	20-3690113		178,146.	1,051.	Cost	Educ Supp & Eq	PreK Educ Serv
SAFEchild 864 W. Morgan Street Raleigh NC 27603	56-1817816	501(c)3	75,895.				Family Support

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Schedule I Cont (Form 990) 2011

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2011

Continuation Page 3 of 4

Name of the organization		Employer identification number					
Wake County Smart Start, Inc.		56-1949415					
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(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
Salvation Army PO Box 27584 Raleigh NC 27611	58-0660607	501 (C) 3	55,889.				Family Support
Shaw University Ctr 317 E. Lenoir Street Raleigh NC 27601	56-0530235	501 (c) 3	159,336.				PreK Educ Serv
Spanish For Fun 100 Endeavor Way Cary NC 27501	56-2238662			9,176.	Cost	Educ Supp & Eq	Child Care/Edu
Tammy Lynn Center 739 Chappell Drive Raleigh NC 27606	56-1949972	501 (c) 3	155,541.				PreK Educ Serv
Telamon Corporation 5560 Mumford Rd., Ste. 201 Raleigh NC 27612	56-1022483	501 (c) 3	234,081.	1,119.	Cost	Educ Supp & Eq	PreK Educ Serv
The Happy Face Preschool 5010 Fort Sumter Road Raleigh NC 27606	56-1836772		365,382.	2,349.	Cost	Educ Supp & Eq	PreK Educ Serv
Unique Creations 523 N. Main Street Fuquay Varina NC 27526	56-2321876			6,939.	Cost	Educ Supp & Eq	PreK Educ Serv
Upper Room Christian Acad 3330 Idlewood Village Dri Raleigh NC 27610	56-2125192	501 (c) 3	418,519.	883.	Cost	Educ Supp & Eq	PreK Educ Serv
Wake County Human Service PO Box 46833 Raleigh NC 27620	56-6000347	Wake County Govt	403,560.				Hlth&Fam Supp
Wake County Public School 3600 Wake Forest Rd Raleigh NC 27609	56-1137759	Public Schools	631,282.				PreK & Fam Sup

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Schedule I Cont (Form 990) 2011

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(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
1 Young Child Mental Health Collaborative	1	23,203.			
2 Training	3	753.	440. Cost		Training Registration
3					
4					
5					
6					
7					
Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.					

Pt I Line 2 All funded activities are monitored to assure compliance with proposal
 and contracted requirements which include program and financial requirements
 Program sites are visited to document program activity and compliance
 delivery of services, outputs, and outcomes. Technical assistance is
 provided to achieve expected goals.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered
'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Wake County Smart Start, Inc.

Employer identification number

56-1949415

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total				► \$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

Schedule L (Form 990 or 990-EZ) 2011

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
(1) Bright Beginnings of Cary, Inc.	Board Member	358,452.	PreK Educ Services		X
(2) Child Care Services Assoc.	Board Member	103,481.	Child Care/Educ Qual Grant		X
(3) Telamon Corporation	Board Member	235,200.	Prek Ecuc/Family Supp Grant		X
(4) Wake County Human Services	Board Member	403,650.	Health & Safety/Child Care/Educ Qual		X
(5) Wake County Public Schools	Board Member	631,282.	PreK Educ/Child Care/Educ Qual/Famil		X
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

Wake County Smart Start, Inc.

Employer identification number

56-1949415

Pt VI, Line 1a The Executive Committee of the Board consists of the
Officers of the Corporation, the Executive Director
and up to three other members from the Board of Directors
to be appointed by the Chair and approved by the Board
of Directors. The Executive Committee shall have and
may exercise all the authority of the Board in matters
pertaining to the Corporation between meetings of the
Board except as limited by N.C.G.S. Section 55A-23.
Actions of the Executive Committee may be ratified by
the Board of Directors at its next regular meeting,
except where advance authority for such action has been
granted.

Pt VI, Line 11a The 990 is completed by the Controller. It is then reviewed by the
Board Finance Committee, after review it is distributed to the
full Board and questions are directed to the Board Finance
Committee. After this process is completed the return is signed by
a Board Officer.

Pt VI, Line 12c Our conflict of interest policy requires Board Members to
annually complete a conflict of interest disclosure form.
The forms are reviewed by the Board Finance Committee. A
schedule of Board Members with conflicts is taken to the
full Board for action. Board Members are required to abstain
from voting on items which they have a conflict. Board Members
are required to update their conflict of interest disclosure for
any changes during the year.

Pt VI, Line 15 Compensation and review process for the Executive Director

Name of the organization

Wake County Smart Start, Inc.

Employer identification number

56-1949415

is conducted by the Board Executive Committee. Compensation

is determined using independent comparable data. The

organization has a written contract with the Executive

Director. The last compensation review was 2008.

Pt VI, Line 19 The organization's governing documents, conflict of

interest policy, and audited financial statements are

contained in a public file at the organization's

office. Documents are available electronically upon

request and the organization's website.

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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.

Code: _____	Description: <u>Program Coordination and Evaluation</u>
Expenses <u>326,627.</u>	<u>Staff work with community stakeholders to achieve organizational goals articulated</u>
Grants Of <u>24,396.</u>	<u>in the strategic plan. Staff work with partners to develop evaluation</u>
Revenue <u>5,500.</u>	<u>plans and track implementation for funded activities; conduct</u>
	<u>visits to assess progress toward goals; participate in strategic</u>
	<u>planning; gather analyze and report relevant data; prepare community</u>
	<u>needs assessments, manage request for proposal processes</u>
	<u>and participate in the development of funding recommendations.</u>
Code: _____	Description: _____
Expenses <u>0.</u>	_____
Grants Of <u>0.</u>	_____
Revenue <u>0.</u>	_____

Schedule A (Form 990 or 990EZ) - Part IV - Supplemental Information (continued)

Schedule A (Form 990 or 990EZ) - Part IV - Supplemental Information (Continuation Sheet)

2008: 0.	_____
2009: 312.	_____
2010: 0.	_____
2011: 0.	_____
Description: <u>Service Fees</u>	_____
2007: 0.	_____
2008: 0.	_____
2009: 0.	_____
2010: 0.	_____
2011: 5500.	_____

Supporting Statement of:

Form 990 p 2/Line 4b Grants

Description	Amount
Smart Start	2,820,154.
NC PreK	5,361,542.
Total	<u>8,181,696.</u>

Supporting Statement of:

Form 990 p 2/Line 4c Expenses

Description	Amount
Family Support	942,902.
Health & Safety	541,682.
Total	<u>1,484,584.</u>

Supporting Statement of:

Form 990 p 2/Line 4c Grants

Description	Amount
Family Support	942,602.
Health & Safety	541,682.
Total	<u>1,484,284.</u>

Supporting Statement of:

Form 990 p 2/Other Grants-1

Description	Amount
Smart Start	1,193.
YCMHC	23,203.
Total	<u>24,396.</u>

Supporting Statement of:

Schedule L/Part IV, column c-1

Description	Amount
NC PreK Payments	356,724.

Continued

Supporting Statement of:

Schedule L/Part IV, column c-1

Description	Amount
Noncash Grant	1,728.
Total	358,452.