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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No 1545-0047

2012Open to Public
Inspection**A** For the 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization**SMART START OF FORSYTH COUNTY**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

7820 NORTH POINT BLVD.

Room/suite

200

City, town, or post office, state, and ZIP code

WINSTON-SALEM, NC 27106**F** Name and address of principal officer **LAWRENCE D. VELLANI****SAME AS C ABOVE****D** Employer identification number**56-1899564****E** Telephone number**336.725.6011****G** Gross receipts \$**7,950,355.****H(a)** Is this a group return

for affiliates?

☐ Yes☒ No**H(b)** Are all affiliates included?☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.SMARTSTART-FC.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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 **TO PREPARE ALL YOUNG CHILDREN FOR SCHOOL AND LIFE-LONG SUCCESS THROUGH COMMUNITY PARTNERSHIPS.****2** Check this box ☐ 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****26****4** Number of independent voting members of the governing body (Part VI, line 1b)**4****20****5** Total number of individuals employed in calendar year 2012 (Part V, line 2a)**5****24****6** Total number of volunteers (estimate if necessary)**6****200****7a** Total unrelated business revenue from Part VII, column (C), line 34**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)

Prior Year

7,412,259.

Current Year

7,934,694.**9** Program service revenue (Part VIII, line 2g)**3,348.****4,393.****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**1,873.****530.****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**8,406.****10,738.****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**7,425,886.****7,950,355.**

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)**6,073,577.****6,631,494.****14** Benefits paid to or for members (Part IX, column (A), line 4)**0.****0.****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**1,016,256.****886,429.****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0.****0.****b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **0.****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**416,072.****449,648.****18** Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)**7,505,905.****7,967,571.****19** Revenue less expenses. Subtract line 18 from line 12**<80,019.>****<17,216.>**

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year

159,644.

End of Year

130,414.**21** Total liabilities (Part X, line 26)**12,335.****321.****22** Net assets or fund balances - Subtract line 21 from line 20**147,309.****130,093.****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

LAWRENCE D. VELLANI, EXECUTIVE DIRECTOR

Type or print name and title

Date

Paid

Print/Type preparer's name

JANE R POTTER

Preparer's signature

Jane R Potter

Date

1/16/14Check if self-employed ☐

PTIN

P01057495

Preparer

Firm's name ▶ **BUTLER & BURKE, L.L.P.**

Firm's EIN ▶

56-1138530

Use Only

Firm's address ▶ **100 CLUB OAKS COURT, SUITE A****WINSTON-SALEM, NC 27104**

Phone no.

(336) 768-2310

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

☒ Yes☐ No

SCANNED JAN 28 2014

977 11

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

THE ORGANIZATION HAS DEVELOPED A LONG-RANGE PLAN OF SERVICES TO
PROVIDE BENEFITS TO PARENTS AND THEIR CHILDREN BIRTH TO PRE-K AND
WORKS WITH THE STATE OF NORTH CAROLINA TO IDENTIFY AGENCIES TO RECEIVE
THE FUNDS TO ACHIEVE THE GOALS. OUR VISION IS THAT ALL 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 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 \$ 3,535,062. including grants of \$ 3,384,185.) (Revenue \$ 0.)
THE NC PRE-KINDERGARTEN PROGRAM IS A HIGH QUALITY PRE-K PROGRAM THAT
SERVES CHILDREN WHO ARE AT RISK AND PREPARES THEM FOR SUCCESS IN
SCHOOL. PRE-KINDERGARTEN IS A RESEARCH PROVEN STRATEGY FOR SCHOOL
READINESS. THIS PROGRAM SERVED OVER 700 CHILDREN IN PUBLIC ELEMENTARY
SCHOOLS, HEADSTART PROGRAMS, AND BOTH NON-PROFIT AND FOR-PROFIT CHILD
CARE CENTERS.

4b (Code _____) (Expenses \$ 1,848,037. including grants of \$ 1,848,037.) (Revenue \$ 0.)
CHILD CARE SUBSIDIES PROVIDE CHILD CARE ASSISTANCE TO QUALIFYING
FAMILIES LIVING OR WORKING IN FORSYTH COUNTY (NC) WHO INCUR CHILD CARE
COSTS IN LICENSED AND/OR REGISTERED FACILITIES. OVER 400 CHILDREN
RECEIVED SUBSIDIES FOR CHILD CARE IN 3, 4 OR 5 STAR EARLY CHILDHOOD
PROGRAMS.

4c (Code _____) (Expenses \$ 754,867. including grants of \$ 264,979.) (Revenue \$ 4,393.)
SMART START OF FORSYTH COUNTY TECHNICAL ASSISTANCE SERVICES PROVIDE
CLASSROOM AND MANAGEMENT CONSULTATION, CURRICULUM ENHANCEMENT
MATERIALS, RESOURCES, ACTIVITIES, AND PROFESSIONAL DEVELOPMENT
OPPORTUNITIES INCLUDING WORKSHOPS. QUALITY IMPROVEMENT SERVED
APPROXIMATELY 20 ELIGIBLE TEMPORARY 1, 2, 3 STAR AND FAITH-BASED
CENTERS IN FORSYTH COUNTY ENHANCING CLASSROOM QUALITY THROUGH TECHNICAL
ASSISTANCE AND ENVIRONMENT RATING SCALES ASSESSMENTS. TECHNICAL
ASSISTANCE SERVICES INCLUDE A QUALITY MAINTENANCE COMPONENT WHICH
OFFERS CASH AWARDS TO ELIGIBLE 4 AND 5 STAR CENTERS AND HOMES IN
FORSYTH COUNTY.

4d Other program services (Describe in Schedule O)(Expenses \$ 1,454,097. including grants of \$ 1,134,293.) (Revenue \$ _____)**4e** Total program service expenses 7,592,063.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	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? <i>If "Yes," complete Schedule C, Part II</i>	4	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? <i>If "Yes," complete Schedule C, Part III</i>	5	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? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	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? <i>If "Yes," complete Schedule D, Part VI</i>	11a	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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e 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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(iii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 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? <i>If "Yes," complete Schedule J</i>	23	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
25b 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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	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? <i>If "Yes," complete Schedule L, Part III</i>	27	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)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
28c 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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	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? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

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

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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	97	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	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	24	
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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	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 as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter.		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter.		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
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.	13a	
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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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.	26	
b Enter the number of voting members included in line 1a, above, who are independent	20	
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 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, 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 was 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 or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 take 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 **NC**

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.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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: **KENT GRAHAM - 336.714.4341**
7820 NORTH POINT BLVD. STE 200, WINSTON-SALEM, NC 27106-3299

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****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 (list any hours for related organizations below line)	(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) MANITA BROADDUS DIRECTOR	1.00	X						0.	0.	0.
(2) KAY BOLICK DIRECTOR	1.00	X						0.	0.	0.
(3) JANIE COSTELLO DIRECTOR	1.00	X						0.	0.	0.
(4) ED EKLUND DIRECTOR	1.00	X						0.	0.	0.
(5) MATT FAIRCLOTH DIRECTOR	1.00	X						0.	0.	0.
(6) SANDRA FISHEL-BOOTH SECRETARY	2.00	X		X				0.	0.	0.
(7) MATT BRITT DIRECTOR	1.00	X						0.	0.	0.
(8) KATURA JACKSON DIRECTOR	1.00	X						0.	0.	0.
(9) CAROL KIRBY DIRECTOR	1.00	X						0.	0.	0.
(10) MICHAEL LAWLESS DIRECTOR	1.00	X						0.	0.	0.
(11) PATRICIA LUNA DIRECTOR	1.00	X						0.	0.	0.
(12) JENNIFER BRYAN DIRECTOR	1.00	X						0.	0.	0.
(13) MARY MCAFEE DIRECTOR	1.00	X						0.	0.	0.
(14) KEMONA MCCARTER DIRECTOR	1.00	X						0.	0.	0.
(15) THERESA PAUCA DIRECTOR	1.00	X						0.	0.	0.
(16) DOUGLAS PUNGER DIRECTOR	2.00	X						0.	0.	0.
(17) MONICA RIVERS VICE-CHAIR	2.00	X		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 (list any hours for related organizations below line)	(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) MARK TUCKER CHAIR	2.00	X		X				0.	0.	0.
(19) CLAUDIA WARREN DIRECTOR	1.00	X						0.	0.	0.
(20) GLENDA WELCH DIRECTOR	1.00	X						0.	0.	0.
(21) ELLEN WENNER DIRECTOR	1.00	X						0.	0.	0.
(22) EVERETTE WITHERSPOON DIRECTOR	1.00	X						0.	0.	0.
(23) LORI FULLER DIRECTOR	1.00	X						0.	0.	0.
(24) RONDA TATUM TREASURER	2.00	X		X				0.	0.	0.
(25) NATALIE WEBB DIRECTOR	1.00	X						0.	0.	0.
(26) MILLIE METCALF DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								49,642.	0.	5,286.
d Total (add lines 1b and 1c)								49,642.	0.	5,286.

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**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2012)

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

232201
07-25-12

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

				(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	7,903,662.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	31,032.				
	g Noncash contributions included in lines 1a-1f \$						
h Total. Add lines 1a-1f			7,934,694.				
Program Service Revenue	2 a PROVIDER SERVICE FEES	Business Code	900099	4,393.	4,393.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			4,393.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			410.			410.
	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)				120.		120.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less direct expenses	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 REFUND OF SALES TAX		900099	10,738.			10,738.	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			10,738.				
12 Total revenue. See instructions.			7,950,355.	4,393.	0.	11,268.	

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)

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	6,592,514.	6,592,514.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	38,980.	38,980.		
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	101,704.	18,068.	83,636.	
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	591,551.	465,870.	125,681.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	31,969.	25,480.	6,489.	
9 Other employee benefits	103,560.	85,940.	17,620.	
10 Payroll taxes	57,645.	41,158.	16,487.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,980.		1,980.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	15,645.	13,951.	1,694.	
13 Office expenses	78,248.	57,307.	20,941.	
14 Information technology				
15 Royalties				
16 Occupancy	148,382.	112,869.	35,513.	
17 Travel	16,951.	12,733.	4,218.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	30,784.	17,805.	12,979.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,562.		4,562.	
23 Insurance				
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 CONTRACTED SERVICES	108,245.	85,137.	23,108.	
b CAPITAL OUTLAY	18,680.	17,482.	1,198.	
c SALES AND USE TAXES	17,144.		17,144.	
d EMPLOYEE TRAINING	8,853.	6,769.	2,084.	
e All other expenses	174.		174.	
25 Total functional expenses Add lines 1 through 24e	7,967,571.	7,592,063.	375,508.	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 SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	159,644.	1	130,414.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other 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 instr). Complete Part II of Sch L		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)	159,644.	16	130,414.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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	12,335.	25	321.
	26 Total liabilities. Add lines 17 through 25	12,335.	26	321.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	132,202.	27	123,157.
	28 Temporarily restricted net assets	15,107.	28	6,936.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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	147,309.	33	130,093.
34 Total liabilities and net assets/fund balances	159,644.	34	130,414.	

Form 990 (2012)

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	7,950,355.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,967,571.
3	Revenue less expenses. Subtract line 2 from line 1	3	<17,216.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	147,309.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	130,093.

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

	Yes	No
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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
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	X	
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
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2012)

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

2012

Open to Public
Inspection

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number

56-1899564

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 - Non-functionally integrated
 - 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 monetary 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) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	9,558,635.	9,356,886.	8,925,447.	7,412,259.	7,934,694.	43,187,921.
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	9,558,635.	9,356,886.	8,925,447.	7,412,259.	7,934,694.	43,187,921.
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						43,187,921.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	9,558,635.	9,356,886.	8,925,447.	7,412,259.	7,934,694.	43,187,921.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,491.	4,611.	3,502.	1,873.	410.	11,887.
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.)	20,547.	6,819.	18,712.	8,406.	10,738.	65,222.
11 Total support. Add lines 7 through 10						43,265,030.
12 Gross receipts from related activities, etc. (see instructions)					12	4,393.
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 2012 (line 6, column (f) divided by line 11, column (f))	14	99.82 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	99.77 %
16a 33 1/3% support test - 2012. 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 - 2011. 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 - 2012. 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 - 2011. 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2012. 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 - 2011. 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

2012
Open to Public
Inspection

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number

56-1899564

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?		☐ Yes ☐ 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?		☐ Yes ☐ 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 XIII, 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 XIII, 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 XIII

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 XIII and complete the following table:

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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

a Board designated or quasi-endowment ► _____ %

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

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

4 Describe in Part XIII 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				
1b Buildings				
1c Leasehold improvements				
1d Equipment				
1e 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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

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) FUNDS HELD FOR OTHERS- HEALTH	
(3) INSURANCE WITHHELD	321.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

2. FIN 48 (ASC 740) Footnote. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI 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 XIII)	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 XIII.)	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 XII 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 XIII)	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 XIII)	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 XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2: THE FORSYTH PARTNERSHIP DOES NOT BELIEVE THERE ARE ANY

UNRECOGNIZED TAX BENEFITS OR COSTS AS OF JUNE 30, 2013.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**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.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number
56-1899564

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. 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
A BETTER WORLD 1715 BREWER ROAD WINSTON-SALEM, NC 27127	56-2119319		11,106.	5,830.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM
A CHILD'S WORLD 1290 HARTMON DRIVE WINSTON-SALEM, NC 27127	56-1784661		186,723.	4,959.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM
BETHLEHEM COMM CENTER 520 N. CLEVELAND AVENUE WINSTON-SALEM, NC 27101	56-0543242	501(C)(3)	219,891.	2,335.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM, NCPK
CHILDREN'S CHOICE LEARNING CENTER 200 LOCKLAND AVENUE WINSTON-SALEM, NC 27103	62-1734015		29,362.	10,019.	COST	NEW CLASS MATERIALS	CC SUBSIDIES
CHURCH CHILD CARE 400 POINDESTER STREET WALKERTOWN, NC 27051	04-3793052		238,242.	1,360.	COST	NEW CLASS MATERIALS	CC SUBS, QM, NCPK
COUNTRY CLUB LEARNING CENTER 3842 COUNTRY CLUB ROAD WINSTON-SALEM, NC 27104	56-2032837		22,604.	4,750.	COST	NEW CLASS MATERIALS	CC SUBSIDIES

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

24.
47.

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

Schedule I (Form 990) (2012)

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
EPIPHANY EARLY CHILDHOOD CENTER 5200 SILAS CREEK PARKWAY WINSTON-SALEM, NC 27105	56-1029743	501(C)(3)	11,633.	0.			SUBSIDY
EXCHANGE SCAN 500 W. NORTHWEST BLVD WINSTON-SALEM, NC 27105	58-1443692	501(C)(3)	67,104.	0.			FAMILY SUPPORT
FAMILY SERVICES 1200 S. BROAD STREET WINSTON-SALEM, NC 27101	56-0689235	501(C)(3)	126,596.	0.			SUBSIDY, NCPK
FIRST BAPTIST CHILDREN'S CENTER 501 W. FIFTH STREET WINSTON-SALEM, NC 27101	56-0599227	501(C)(3)	33,606.	0.			SUBSIDY, OM
FORSYTH TECHNICAL COMMUNITY COLLEGE - 2100 SILAS CREEK PARKWAY - WINSTON-SALEM, NC 27103	56-0792614	501(C)(3)	106,747.	14,985. COST		NEW CLASS MATERIALS	PROFESSIONAL DEVELOPMENT
MAXX KINDER KOLLEGE 2411 WAUGHTOWN STREET WINSTON-SALEM, NC 27107	23-7290160		252,217.	0.			CC SUBS, OM, NCPK
MINERAL SPRINGS BAPTIST CHURCH 3733 OGBURN AVENUE WINSTON-SALEM, NC 27105	56-0615194	501(C)(3)	10,251.	0.			CC SUBSIDIES, OM
IMPRINTS 502 N. BROAD STREET WINSTON-SALEM, NC 27101	56-0949178	501(C)(3)	380,644.	0.			FAMILY SUPPORT
KJ'S KIDDELAND 1715 BREWER ROAD WINSTON-SALEM, NC 27127	56-1768762		31,499.	0.			CC SUBSIDIES

Schedule I (Form 990)

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
LA PETITE ACADEMY 2011 BETHABARA ROAD WINSTON-SALEM, NC 27106	43-1243221		247,933.	0.			CC SUBSIDIES, NCPK
SUGAR AND SPICE CHILD ENRICHMENT 1414 UNION CROSS ROAD KERNERSVILLE, NC 27284	56-2255244		67,020.	8,759.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, OM
NEW HORIZON'S CHILD CARE 6395 CEPHIS DRIVE CLEMONS, NC 27012	56-1901505		36,518.	0.			CC SUBSIDIES, OM
QUALITY EDUCATION ACADEMY 5012-C LANSING ROAD WINSTON-SALEM, NC 27101	56-2017872		102,039.	2,115.	COST	NEW CLASS MATERIALS	CC SUBS, OM, NCPK
SALEM COLLEGE 9 E. ACADEMY STREET WINSTON-SALEM, NC 27101	56-0530005	501(C)(3)	7,583.	0.			SCHOLARSHIPS
ST. ANNE'S DAY CARE 2690 FAIRLAWN DRIVE WINSTON-SALEM, NC 27106	56-1047834	501(C)(3)	27,518.	0.			CC SUBSIDIES
THE SUNSHINE HOUSE 600 E. POLO STREET WINSTON-SALEM, NC 27106	57-1000178		78,642.	0.			CC SUBSIDIES, OM
WAUGHTOWN KIDS R US 1330 WAUGHTOWN STREET WINSTON-SALEM, NC 27107	56-1902571		72,432.	0.			CC SUBSIDIES
WINSTON-SALEM FORSYTH COUNTY SCHOOLS - PO BOX 2513 - WINSTON-SALEM, NC 27102	56-0795164	501(C)(3)	1,624,767.	0.			NCPK, FIRST STEPS

Schedule I (Form 990)

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
WINSTON-SALEM STATE UNIVERSITY PO BOX 19292 WINSTON-SALEM, NC 27110	56-6001466	501(C)(3)	32,994.	0.			SCHOLARSHIPS
WORK FAMILY RESOURCE CENTER 313 INDERA MILLS COURT WINSTON-SALEM, NC 27101	56-1755762	501(C)(3)	332,300.	0.			QM, EARLY INTERVENTION
CHILD CARE NETWORK 1501-D 13TH STREET KERNERSVILLE, NC 27284	63-0986576		298,581.	0.			CC SUBS, QM, NCPK
CHILDTIME LEARNING CENTER 2101 W. CLEMONSVILLE RD WINSTON-SALEM, NC 27127	36-2616190		26,847.	0.			CC SUBSIDIES
LITTLE RED SCHOOLHOUSE 2842 OLD GREENSBORO ROAD WINSTON-SALEM, NC 27101	56-1902571		7,661.	5,988.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM
NORTH POINT ACADEMY 4950 INDIANA AVENUE WINSTON-SALEM, NC 27105	47-0899238		18,213.	0.			CC SUBSIDIES
BUCHANAN HEADSTART 2555 BUCHANAN STREET WINSTON-SALEM, NC 27101	56-0689235	501(C)(3)	73,389.	0.			QM, NCPK
CENTERS FOR EXCEPTIONAL CHILDREN 2315 COLISEUM DRIVE WINSTON-SALEM, NC 27106	56-0615188	501(C)(3)	80,740.	0.			CC SUBSIDIES, QM
IMMANUEL BAPTIST DC 1505 LEWISVILLE-CLEMONS ROAD CLEMONS, NC 27012	56-0992009	501(C)(3)	28,229.	525.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM

Schedule I (Form 990)

SMART START OF FORSYTH COUNTY

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
SARAH AUSTIN HEADSTART 2050 BIG HOUSE GAINES BLVD WINSTON-SALEM, NC 27101	56-0689235	501(C)(3)	434,406.	0.			CC SUBSIDIES, QM, NCPK
THE POTTER'S HOUSE 1035 HUTTON STREET WINSTON-SALEM, NC 27103	11-3778761		27,743.	0.			CC SUBSIDIES
BECK'S BAPTIST CC 5505 BECK'S CHURCH ROAD WINSTON-SALEM, NC 27106	56-0657299	501(C)(3)	13,472.	0.			CC SUBSIDIES, QM
BUNDLES OF LOVE 4005 SNYDER DRIVE WINSTON-SALEM, NC 27127	42-1695124		8,268.	0.			CC SUBSIDIES
BUNNY STOP CHILD CARE 4009 OLD VINEYARD ROAD WINSTON-SALEM, NC 27104	26-3556278		47,353.	0.			CC SUBSIDIES
CARVER EDUCATIONAL & DEVELOPMENT CENTER - 3111 CARVER SCHOOL ROAD - WINSTON-SALEM, NC 27105	56-2118640		40,566.	0.			CC SUBSIDIES
CHERRY TREE HOUSE 3508 N. CHERRY STREET WINSTON-SALEM, NC 27105	56-2271678		6,359.	0.			CC SUBSIDIES, QM
CUDDLING CUTIES 429 DEVONSHIRE STREET WINSTON-SALEM, NC 27127	80-0322789		6,232.	0.			CC SUBSIDIES, QM
EDUCATING ANGELS 5909 GERMANTON ROAD WINSTON-SALEM, NC 27105	23-8194812		11,375.	0.			CC SUBSIDIES, QM

Schedule I (Form 990)

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
	FIRST BAPTIST CHILD DEV CENTER 401 OAKHURST STREET KERNERSVILLE, NC 27284	56-0708156	501(C)(3)	23,251.	0.			SUBSIDY, QM
	FIRST STEP PRESCHOOL 1305 PLEASANT FORK CHURCH ROAD WINSTON-SALEM, NC 27127	74-3133873		27,396.	4,256.	COST	NEW CLASS MATERIALS	CC SUBSIDIES
	KELLY'S LEARNING CENTER 1000 EAST 4TH STREET WINSTON-SALEM, NC 27101	56-2248374		12,801.	0.			CC SUBSIDIES
	GULLICK'S LEARNING ROOM 4250 VIKING DRIVE WINSTON-SALEM, NC 27105	80-0342387		5,571.	0.			CC SUBSIDIES, QM
	LOLLIPOP STOP CHILD DEV. CENTER 160 NOEL DRIVE WINSTON-SALEM, NC 27105	20-3696881		15,122.	5,195.	COST	NEW CLASS MATERIALS	CC SUBSIDIES
	NORTHWEST CHILD DEVELOPMENT 530 SPRING STREET WINSTON-SALEM, NC 27101	56-0994730	501(C)(3)	493,582.	8,935.	COST	NEW CLASS MATERIALS	CC SUBS, QM, NCPK
	OAK SUMMIT LEARNING 230 OAK SUMMIT ROAD WINSTON-SALEM, NC 27105	20-3895184		31,799.	0.			CC SUBSIDIES
	PRIMROSE SCHOOL OF KERNERSVILLE 1009 MASTEN DRIVE KERNERSVILLE, NC 27284	56-1960415	501(C)(3)	8,069.	8,283.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM
	SANDBOX ACADEMY 5016 OLD WALKERTOWN ROAD WINSTON-SALEM, NC 27105	63-1285278		3,163.	3,670.	COST	NEW CLASS MATERIALS	CC SUBSIDIES, QM

Schedule I (Form 990)

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
SHARPE KIDZ 108 DAVIS STREET KERNERSVILLE, NC 27284	56-2019505		23,385.	1,144.COST		NEW CLASS MATERIALS	CC SUBSIDIES, QM
THE LEARNING ACADEMY 2832 S. MAIN STREET WINSTON-SALEM, NC 27127	56-2108650		13,333.	0.			CC SUBSIDIES
TONYA'S TINY TOTS 950 HAZELWOOD DRIVE WINSTON-SALEM, NC 27103	20-0940585		15,166.	0.			CC SUBSIDIES, QM
UNIQUE CHILD CARE 3811 WHITFIELD RD WINSTON-SALEM, NC 27105	01-0588759		11,167.	0.			CC SUBSIDIES
HOLY CROSS CHILD DEVELOPMENT CENTER - 616 SOUTH CHERRY STREET - KERNERSVILLE, NC 27284	56-1280841	501(C)(3)	16,172.	0.			CC SUBSIDIES, QM
CAESAR'S LIL PALACE 5720 SHATTALON DRIVE WINSTON-SALEM, NC 27105	20-3972976		816.	4,378.COST		NEW CLASS MATERIALS	CC SUBSIDIES
CHERISH UNIQUE KIDS 4364 MORNINGSIDE DRIVE WINSTON-SALEM, NC 27106	45-5508960		8,951.	0.			CC SUBSIDIES, QM
CREATIVE DAY SCHOOL 3595 REYNOLDA ROAD WINSTON-SALEM, NC 27106	56-1280334		17,548.	10,234.COST		NEW CLASS MATERIALS	SUBSIDY
DISCOVERING OUR WORLD 4080 BETHANIA STATION ROAD WINSTON-SALEM, NC 27106	02-0815089		6,360.	3,569.COST		NEW CLASS MATERIALS	CC SUBSIDIES, QM

Schedule I (Form 990)

Schedule I (Form 990) SMART START OF FORSYTH COUNTY

56-1899564

Page 1

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
FUTURE LEADERS CHILD DEVELOPMENT CENTER - 1352 NORTH TRADE STREET - WINSTON-SALEM, NC 27105	56-1129610		3,936.	3,137.COST		NEW CLASS MATERIALS	CC SUBSIDIES
GRANT'S DAY CARE 4848 THORNBROOK LANE WINSTON-SALEM, NC 27105	58-2670217		7,150.	0.			CC SUBSIDIES
LITTLE GIFTS LEARNING ACADEMY 1064 TREELE COURT WINSTON-SALEM, NC 27127	33-7565529		13,717.	0.			CC SUBSIDIES
KERNERSVILLE HEAD START 512 W. MOUNTAIN STREET KERNERSVILLE, NC 27284	56-0689235	501(C)(3)	34,230.	0.			CC SUBSIDIES, NCPK
LITTLE GENUISES 3150 STONE FOREST DRIVE WINSTON-SALEM, NC 27105	56-2364937		5,084.	0.			CC SUBSIDIES, QM
PREVENT BLINDNESS 4011 WEST CHASE BLVD RALEIGH, NC 27607	36-3667121	501(C)(3)	7,500.	0.		HEALTH	
ST. ANDREW'S DAY CARE 357 OLD HOLLOW ROAD WINSTON-SALEM, NC 27105	56-1078936		6,865.	5,906.COST		NEW CLASS MATERIALS	CC SUBSIDIES, QM
T'S CREATION 2816 ROSEMARY DRIVE WINSTON-SALEM, NC 27105	24-5131214		5,269.	0.			CC SUBSIDIES, QM
TODAY'S CHILD LEARNING CENTER 105 BETHESDA ROAD WINSTON-SALEM, NC 27103	58-1466368		18,784.	0.			CC SUBSIDIES

Schedule I (Form 990)

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
GRANTS TO INDIVIDUALS	21	8,163.	30,817. COST		BOOKS FOR PARENT BAGS & SCHOLARSHIPS

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: SMART START OF FORSYTH COUNTY IS RESPONSIBLE FOR MONITORING ITS FUNDED PROGRAMS TO ENSURE ACCOUNTABILITY OF FUNDS AND COMPLIANCE WITH CONTRACT REQUIREMENTS. BOTH THE SSFC AND NC PRE-K PROGRAMS ARE MONITORED ANNUALLY. SSFC MONITORS SMART START AND NC PRE-K FUNDED PROGRAMS BY REVIEWING PROGRAM AND FISCAL REPORTING THROUGHOUT THE YEAR. MONITORING SITE VISITS INCLUDE A REVIEW OF COMPLIANCE WITH CONTRACT ACTIVITY DESCRIPTION, DOCUMENTATION OF EVALUATION, COMPLIANCE WITH GRANTS MANAGEMENT, FINANCIAL STATUS REPORTS, CASH RECEIPTS, CASH DISBURSEMENTS, COMPETITIVE BIDDING, CASH AND IN-KIND CONTRIBUTIONS AND PROPERTY AND

Part IV Supplemental Information

EQUIPMENT. BASED ON THIS REVIEW AND COMPLETION OF MONITORING, A REPORT IS COMPLETED AND PROVIDED TO THE FUNDED AGENCY. FOLLOW-UP, TECHNICAL ASSISTANCE AND DEVELOPMENT OF A CORRECTIVE ACTION PLAN WILL OCCUR IF NECESSARY. PURPOSE OF GRANT ASSISTANCE: PROFESSIONAL DEVELOPMENT - PROGRAMS THAT SUPPORT PROFESSIONAL DEVELOPMENT FOR CHILD CARE PROVIDERS EMPHASIZING EARLY CHILDHOOD DEGREE PROGRAMS; CC SUBSIDIES - CHILD CARE SUBSIDIES PROVIDED TO QUALIFYING FAMILIES LIVING OR WORKING IN FORSYTH COUNTY, NC WITH COSTS INCURRED FOR CHILD CARE IN LICENSED AND/OR REGISTERED FACILITIES; QM - GRANTS TO SUPPORT QUALITY MAINTENANCE ACTIVITIES AND SUPPORT A CONTINUUM OF PROFESSIONAL DEVELOPMENT COSTS IN FORSYTH COUNTY; NC PRE-K PROVIDES CLASSROOM SLOTS FOR UP TO 700 CHILDREN IN SCHOOLS AND CENTERS IN FORSYTH COUNTY; 1ST STEPS - A COLLABORATIVE PLANNING/ASSESSMENT PROGRAM FOR KINDERGARTEN READINESS; FAMILY SUPPORT INCLUDES PROGRAMS SERVING PARENTS BY ENHANCING PARENT SKILLS AND PARENT EDUCATION.

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

2012

Open to Public
Inspection

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number

56-1899564

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

IN FORSYTH COUNTY ARE PROVIDED WITH EFFECTIVE RESOURCES TO SUCCEED NOT
ONLY IN SCHOOL BUT ALSO IN LIFE.

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

OTHER PROGRAM SERVICE EXPENSES INCLUDE:

- EXPENSES FOR FAMILY SUPPORT TO PROVIDE ONGOING PARENTING EDUCATION,
GENERAL FAMILY SUPPORT, PARENTS AS TEACHERS, COMMUNITY OUTREACH,
INFORMATION AND RESOURCES.

- EXPENSES FOR HEALTH PROGRAMS THAT PROVIDE EARLY HEALTH, INTERVENTION
AND REFERRAL SERVICES AND SUPPORT, EARLY INTERVENTION FOR CHILDREN WITH
SPECIAL NEEDS, NUTRITION EDUCATION.

- PROGRAM COORDINATION AND EVALUATION SERVICES THAT ARE INCURRED TO
COORDINATE POLICIES, PROCEDURES AND DAILY PRACTICES OF SERVICE DELIVERY
AND TO ENSURE SERVICE DELIVERY IS ADHERING TO SPECIFIC TERMS AND
CONDITIONS OF CONTRACTS.

EXPENSES \$ 1,454,097. INCLUDING GRANTS OF \$ 1,134,293. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11: A COPY OF THE FORM 990, PREPARED BY
STAFF AND REVIEWED BY AN INDEPENDENT CPA FIRM, IS PROVIDED TO THE FINANCE
COMMITTEE FOR REVIEW; THEN IT IS FORWARDED ELECTRONICALLY AND/OR IN HARD
COPY FORMAT TO SSFC'S BOARD PRIOR TO SUBMISSION TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: SMART START OF FORSYTH COUNTY HAS
A WRITTEN CONFLICT OF INTEREST POLICY AND PROCEDURE MANUAL THAT HAS BEEN
APPROVED BY THE BOARD OF DIRECTORS. THIS POLICY IS REVIEWED DURING THE

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number

56-1899564

BOARD ORIENTATION PROCESS. A BOARD DISCLOSURE STATEMENT IS REQUIRED TO BE COMPLETED ANNUALLY IN WHICH BOARD MEMBERS DISCLOSE IF THEY HAVE ANY RELATIONSHIPS WITH ANY SSFC VENDORS, CONTRACTORS AND/OR SERVICE PROVIDERS. ALL CONFLICTS ARE RECORDED AND SHARED WITH THE BOARD AND RECORDED IN MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15A: COMPENSATION SCALES ARE COMPILED BY A BOARD APPROVED INDEPENDENT CONTRACTOR THAT SPECIALIZES IN HUMAN RESOURCES. AFTER COMPENSATION SCALES ARE COMPILED, THEY ARE FORWARDED TO THE BOARD FOR APPROVAL. THE BOARD THEN ADOPTS THE COMPENSATION PLAN AND INCORPORATES IT INTO COMPENSATION PAY GRADES. THE COMPENSATION PAY GRADES ARE PROVIDED TO THE FULL BOARD AND STAFF AND ARE USED WHEN POSTING ANY POSITIONS AVAILABLE AT SSFC.

FORM 990, PART VI, SECTION C, LINE 19: SSFC'S FINANCIAL STATEMENTS ARE AUDITED EVERY TWO YEARS BY THE STATE OF NORTH CAROLINA OR AN INDEPENDENT AUDIT FIRM CONTRACTED WITH THE STATE OF NORTH CAROLINA. THESE AUDITED FINANCIAL STATEMENTS ARE FOR PUBLIC VIEW ON THE NC STATE AUDITOR'S WEBSITE. COPIES ARE KEPT AT SSFC AND ARE GIVEN OUT UPON REQUEST. AUDIT RESULTS ARE FORWARDED TO SSFC'S BOARD, ALONG WITH INDEPENDENT AUDITS. SSFC IS MONITORED EVERY TWO YEARS (OPPOSITE OF AUDIT YEARS) BY THE NC PARTNERSHIP FOR CHILDREN, OUR MAJOR FUNDER. RESULTS OF THESE MONITORING VISITS ARE SHARED WITH THE BOARD AND STAFF. SSFC MAINTAINS A WEBSITE THAT PROVIDES OUR CONTACT INFORMATION ALONG WITH A STAFF DIRECTORY. SSFC IS EASILY ACCESSIBLE BY PHONE OR THROUGH THE INTERNET. IN ADDITION, SSFC PROVIDES AN ANNUAL REPORT AND POSTS IT ON ITS WEBSITE: WWW.SMARTSTART-FC.ORG.

FORM 990, PART XII, LINE 2C:

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number

56-1899564

THE OVERSIGHT/SELECTION PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.
▶ Attach to Form 990.

► See separate instructions.

Name of the organization

SMART START OF FORSYTH COUNTY

Employer identification number
56-1899564

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33)

[illegible]

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

[illegible]

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

Schedule R (Form 990) 2012

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entry is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts I-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c	X	
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l		X
1m		X
1n		X
1o		X
1p		X
1q		X
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VII Supplemental Information

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

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