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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

2013

Open to Public
Inspection

A For the 2013 calendar year, or tax year beginning 07/01/13, and ending 06/30/14

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

SMART START OF DAVIDSON COUNTY, INC

D Employer identification number

56-1859989

Doing Business As

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

306 EAST HIGHWAY 64

Room/suite

E Telephone number

336-249-6688

City or town, state or province, country, and ZIP or foreign postal code

LEXINGTON NC 27292

G Gross receipts \$ 4,388,021

F Name and address of principal officer

H(a) Is this a group return for subordinates? Yes No H(b) Are all subordinates included? Yes No

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

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

J Website ► WWW.PARTNERSHIPFORCHILDREN.ORG

H(c) Group exemption number ►

K Form of organization Corporation Trust Association Other ►

L Year of formation

M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SEE SCHEDULE O

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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

b Net unrelated business taxable income from Form 990-T, line 34

Activities & Governance	3	0
	4	0
	5	16
	6	0
	7a	0
	7b	0
	11c Prior Year	11c Current Year
	4,609,817	4,378,872
	0	0
	326	574
Revenue	11,609	8,575
	4,621,752	4,388,021
	3,775,903	3,531,200
	0	0
	714,268	647,598
	0	0
	177,673	192,970
	4,667,844	4,371,768
	-46,092	16,253
	Beginning of Current Year	End of Year
Net Assets or Fund Balances	149,810	166,059
	0	0
	18	14
	149,792	166,045

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► *William R. Pluss*

Signature of officer

► *01/30/15*

Date

► *WILLIAM R. PLUSS - EXECUTIVE DIRECTOR*

Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name TEDMAN MYERS, CPA	Preparer's signature TEDMAN MYERS, CPA	Date 01/23/15	Check <input type="checkbox"/> if self-employed	PTIN P00601994
	Firm's name ► MYERS & MYERS, PLLC		Firm's EIN ►	56-2229168	
	PO BOX 1205				
	Firm's address ► LEXINGTON, NC 27293			Phone no	336-248-5205

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

Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2013)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

SEE SCHEDULE O

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 \$ 4,128,675 including grants of \$ 3,531,200) (Revenue \$)
**SMART START OF DAVIDSON COUNTY, INC. WAS
 ESTABLISHED IN 1994 TO DEVELOP AND IMPLEMENT SERVICES FOR
 CHILDREN, PRIMARILY AGES BIRTH THROUGH FIVE. THE FOCUS
 OF ALL PROGRAMS IS TO ENSURE THAT CHILDREN ARE HEALTHY
 AND READY TO SUCCEED IN SCHOOL AND IN LIFE. CORE
 SERVICES INCLUDE CHILD CARE SUBSIDIES, CHILD CARE QUALITY
 AND FAMILY SUPPORT.**

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 4,128,675

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

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

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

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

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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? If "Yes," complete Schedule D, Part IV

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

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

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

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

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

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

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 and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

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)

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

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

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	X	
2	X	
3	X	
4	X	
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20a	X	
20b		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d	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? If "Yes," complete Schedule L, Part I	25a	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	25b	X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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	X
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	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	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	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	33	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	34	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	35a	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	
b	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)? If "Yes," complete Schedule R, Part V, line 2	36	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	37	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	38	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O		

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable

1a	13
1b	0

1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1c	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

2a	16
----	----

2b 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)

2b	X
----	---

3a Did the organization have unrelated business gross income of \$1,000 or more during the year?

3a	X
----	---

3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O

3b	
----	--

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)?

4a	X
----	---

4b 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

4b	
----	--

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

5a	X
----	---

5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

5b	X
----	---

5c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?

5c	
----	--

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?

6a	
----	--

6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

6b	
----	--

7 **Organizations that may receive deductible contributions under section 170(c).**

7a 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?

7a	
----	--

7b If "Yes," did the organization notify the donor of the value of the goods or services provided?

7b	
----	--

7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

7c	
----	--

7d If "Yes," indicate the number of Forms 8282 filed during the year

7d	
----	--

7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

7e	
----	--

7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

7f	
----	--

7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?

7g	
----	--

7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

7h	
----	--

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.**

9a Did the organization make any taxable distributions under section 4966?

9a	
----	--

9b Did the organization make a distribution to a donor, donor advisor, or related person?

9b	
----	--

10 **Section 501(c)(7) organizations.** Enter

10a Initiation fees and capital contributions included on Part VIII, line 12

10a	
-----	--

10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

10b	
-----	--

11 **Section 501(c)(12) organizations.** Enter

11a Gross income from members or shareholders

11a	
-----	--

11b 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	
-----	--

12b 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.**

13a 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	
-----	--

13b 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	
-----	--

13c Enter the amount of reserves on hand

13c	
-----	--

14a Did the organization receive any payments for indoor tanning services during the tax year?

14a	
-----	--

14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

14b	X
-----	---

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 or note to any line in this Part VI. **[X]**

Section A. Governing Body and Management

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

1b

b Enter the number of voting members included in line 1a, above, who are independent

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?

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?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

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?

b Are any governance decisions of the organization reserved to (or subject to approval by) members,
stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

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

	Yes	No
1a		
1b		
2		[X]
3		[X]
4		[X]
5		[X]
6		[X]
7a		[X]
7b		[X]
8a	[X]	
8b	[X]	
9		[X]

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

10a Did the organization have local chapters, branches, or affiliates?

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?

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

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"
describe in Schedule O how this was done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

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

b Other officers or key employees of the organization
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?

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?

	Yes	No
10a		[X]
10b		
11a	[X]	
12a	[X]	
12b	[X]	
12c	[X]	
13	[X]	
14	[X]	
15a	[X]	
15b	[X]	
16a		[X]
16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply
 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 ► **MANDY CAMPBELL**

306 EAST US HIGHWAY 64
LEXINGTON NC 27292

336-249-6688

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

Check if Schedule O contains a response or note to any line 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 organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) WILLIAM R. PLESS EXEC DIR.	40.00 0.00		X					65,000	0	3,958
(2) SEE SCHEDULE	0.00 0.00			X				0	0	0
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

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

	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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
			Or individual director	Institutional trustee	Officer	Key employee	Highest compensated			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Sub-total								65,000		3,958
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								65,000		3,958
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►	0									
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
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									3	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									4	X
									5	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
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	4,346,857			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	32,015			
	g Noncash contributions included in lines 1a-1f		\$			
	h Total. Add lines 1a-1f		►	4,378,872		
Program Service Revenue	2a	Busn. Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		►			
	3 Investment income (including dividends, interest, and other similar amounts)		►	574	574	
4 Income from investment of tax-exempt bond proceeds	►					
5 Royalties	►					
6a Gross rents	(i) Real	(ii) Personal				
	b Less rental exps					
	c Rental inc or (loss)					
	d Net rental income or (loss)	►				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b Less cost or other basis & sales exps				
		c Gain or (loss)				
		d Net gain or (loss)	►			
8a 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		►				
9a Gross income from gaming activities						
See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities	►					
10a 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	Busn. Code					
11a OTHER RECEIPTS		4,582	4,582			
b SALES TAX REFUNDS		3,993	3,993			
c						
d All other revenue						
e Total. Add lines 11a-11d	►	8,575				
12 Total revenue. See instructions	►	4,388,021	9,149	0	0	

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 or note to any line 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 U.S. See Part IV, line 21	2,499,144	2,499,144		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,032,056	1,032,056		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	65,000		65,000	
7 Other salaries and wages	419,085	328,598	90,487	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	27,506	19,518	7,988	
9 Other employee benefits	89,784	70,497	19,287	
10 Payroll taxes	46,223	31,685	14,538	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
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 Schedule O)	30,322	29,841	481	
12 Advertising and promotion	5,013	4,922	91	
13 Office expenses	43,147	32,840	10,307	
14 Information technology	5,314	5,314		
15 Royalties				
16 Occupancy	54,933	37,402	17,531	
17 Travel	12,431	10,577	1,854	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	30,819	25,492	5,327	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,940		3,940	
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 SALES TAX	4,481		4,481	
b TO BALANCE	-1	-3	2	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,371,768	4,128,675	243,093	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

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year	
Assets	1 Cash—non-interest bearing	-49,809	1 -61,314	
	2 Savings and temporary cash investments	199,619	2 227,373	
	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 instructions). Complete Part II of Schedule 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)	149,810	16 166,059		
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	18	25 14	
	26 Total liabilities. Add lines 17 through 25	18	26 14	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	136,768	27 146,277	
	28 Temporarily restricted net assets	13,024	28 19,768	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), 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	149,792	33 166,045	
	34 Total liabilities and net assets/fund balances	149,810	34 166,059	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	4,388,021
2 Total expenses (must equal Part IX, column (A), line 25)	2	4,371,768
3 Revenue less expenses Subtract line 2 from line 1	3	16,253
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	149,792
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	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	166,045

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	
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?	3a	
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

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.

 ► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013
**Open to Public
Inspection**

Name of the organization

SMART START OF DAVIDSON COUNTY, INC

Employer identification number

56-1859989
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?

(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)

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

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

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) ►

1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")
 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
 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

	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	4,983,265	5,254,192	4,485,380	4,609,817	4,378,872	23,711,526
2						
3						
4	4,983,265	5,254,192	4,485,380	4,609,817	4,378,872	23,711,526
5						
6						23,711,526

Section B. Total Support

Calendar year (or fiscal year beginning in) ►

7 Amounts from line 4
 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources
 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)
 11 **Total support.** Add lines 7 through 10
 12 Gross receipts from related activities, etc (see instructions)
 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

	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7	4,983,265	5,254,192	4,485,380	4,609,817	4,378,872	23,711,526
8						
9	2,473	2,114	32	326	574	5,519
10						
11	1,062	20,991	24,771	11,609	8,575	67,008
12						
13						23,784,053
					12	9,149

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))
 15 Public support percentage from 2012 Schedule A, Part II, line 14
 16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** 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—2012.** 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2013. 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—2012. 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. 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)

PART II, LINE 10 - OTHER INCOME DETAIL

SALES TAX REFUND	\$	36,725
OTHER RECEIPTS	\$	30,283

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.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

Employer identification number

SMART START OF DAVIDSON COUNTY, INC**56-1859989****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 <input type="checkbox"/> No <input type="checkbox"/>
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 <input type="checkbox"/> No <input type="checkbox"/>

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
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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

	Amount
1c	
1d	
1e	
1f	

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

Yes No

b If "Yes," explain the arrangement in Part 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

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

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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a See Form 990, Part X, line 10

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

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

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO STATE	14
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

14

2. Liability for uncertain tax positions 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total revenue, gains, and other support per audited financial statements

2 Amounts included on line 1 but not on Form 990, Part VIII, line 12

a Net unrealized gains on investments

b Donated services and use of facilities

c Recoveries of prior year grants

d Other (Describe in Part XIII)

e Add lines 2a through 2d

3 Subtract line 2e from line 1

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

b Other (Describe in Part XIII)

c Add lines 4a and 4b

5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)

	1	
2a		
2b		
2c		
2d		
	2e	
	3	
4a		
4b		
	4c	
	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total expenses and losses per audited financial statements

2 Amounts included on line 1 but not on Form 990, Part IX, line 25

a Donated services and use of facilities

b Prior year adjustments

c Other losses

d Other (Describe in Part XIII)

e Add lines 2a through 2d

3 Subtract line 2e from line 1

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

b Other (Describe in Part XIII)

c Add lines 4a and 4b

5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)

	1	
2a		
2b		
2c		
2d		
	2e	
	3	
4a		
4b		
	4c	
	5	

Part XIII Supplemental Information

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

SCHEDULE I
(Form 990)
**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.

 Department of the Treasury
 Internal Revenue Service

Name of the organization

SMART START OF DAVIDSON COUNTY, INC
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?
 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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

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

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

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

DAA

 OMB No 1545-0047
2013
**Open to Public
Inspection**

 Employer identification number
56-1859989

 □ Yes No

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

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

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

▲ Schedule I (Form 990) (2013)

Schedule I (Form 990) (2013) SMART START OF DAVIDSON COUNTY, INC 56-1859989

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
1 SEE SCHEDULE	7828	1,021,428	10,628	FMV	BOOKS & SUPPLY
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part 2, column (b), and any other additional information.

PART IV - ADDITIONAL INFORMATION

NOTE: DIFFERENCES FROM THE ATTACHED SCHEDULE REFERRED TO ON SCHEDULE I
AND THE AMOUNTS REPRESENTED ON SCHEDULE I ARE DUE TO ORGANIZATIONS THAT
RECEIVED MORE THAN \$5,000.00. ONLY ORGANIZATIONS THAT RECEIVED MORE THAN
\$5,000.00 ARE LISTED ON THE SUPPORTING SCHEDULE. GRANT RECIPIENTS ARE
SCREENED FOR QUALIFICATION AND EXPENDITURES ARE MONITORED.

Smart Start of Davidson County, Inc.
Schedule I Part III
For the Year Ended June 30, 2014

Tax ID #: 56-1859989

Type of Grant	Number of Recipients	Amount of Cash Grant	Amt. of Non-cash Assistance	Method of Valuation	Description	G/L Acct No
Child Care Scholarships	1,021,427.60	313	1,021,427.60		Childcare Scholarships	6102
School Readiness Books & Materials	4,400.56	2,978	4,400.56	FMV	Early Literacy Calendars/Pre-K Books	6916
School Readiness Books	103.35	81	103.35	FMV	Pre-K Books	6916
School Readiness Books & Materials	150.96	45	150.96	FMV	Pre-K Books	6916
School Readiness Materials	872.81	725	872.81	FMV	Pre-K Books	6916
Parent Information	181.14	2700	181.14	FMV	Pamphlets	6915
Reach Out and Read Materials	4,919.43	986	4,919.43	FMV	Books/Waiting Room Set-up Materials	6921
	1,032,055.85	7,828	1,021,427.60	10,628.25		
<u>G/L Acct. No.</u>						
6102	1,021,427.60					
6915	181.14					
6916	5,527.68					
6921	4,919.43					
	1,032,055.85					

Smart Start of Davidson County, Inc.

Tax ID #: 56-1859989

Schedule I Part II
For the Year Ended June 30, 2014

	Address	EIN	Cash Grant	Non-Cash Assistance	Method of Valuation	Desc. Non-Cash	Purpose	Total
A Child's World	210 Yountz Road, Lexington, NC 27292	38-3669333	10,500				Improve Quality	10,500.00
Aunt Kayes Daycare	2803 S NC Hwy 150, Lexington, NC 27360	56-1712435	6,480				Improve Quality	6,480.00
Baptist Children's Home	P O Box 338, Thomasville, NC 27360	56-0547499	239,999				Improve Quality	239,999.00
Coogins Memorial Baptist Church	1306 S Main St., Lexington, NC 27292	56-6133242	13,014	213	FMV	Classroom Materials	Improve Quality	13,226.74
Cradles to Crayons Development Center	500 National Boulevard, Lexington, NC 27295	45-5336684	9,720				Improve Quality	9,720.00
Davidson County Community College	297 DCCC Road, Lexington, NC 27295	56-0792247	72,240				Improve Quality	72,240.00
Davidson County Schools	P O Box 2057, Lexington, NC 27293	56-6001018	732,588				Improve Quality	732,588.00
Evans Child Development Center	P O Box 1288, Lexington, NC 27293	56-4955045	12,690				Improve Quality	12,690.00
First Baptist - Denton	P O Box 1990, Denton, NC 27239	56-6198225	177,618				Improve Quality	177,618.00
First Baptist Child Development Ctr	P O Box 589, Lexington, NC 27293	56-1427834	6,005	2,145	FMV	Classroom Materials	Improve Quality	8,150.14
Growing In Grace	453 Michael Road, Lexington, NC 27295	20-3581096	7,870	797	FMV	Classroom Materials	Improve Quality	8,666.96
Heritage Child Enrichment	P O Box 2364, Thomasville, NC 27360	56-1429258	9,460	3,488	FMV	Classroom Materials	Improve Quality	12,948.20
Joyland Child Development	101 Mary Lou Ave, Thomasville, NC 27360	56-1732595	6,210				Improve Quality	6,210.00
Kid City Children's Center	944 Fisher Ferry St., Thomasville, NC 27360	56-1817184	6,120				Improve Quality	6,120.00
Kid City Day Care	P O Box 356, Thomasville, NC 27360	56-1817183	5,400				Improve Quality	5,400.00
Kids Only	185 Yontz Rd., Lexington, NC 27292	56-6056582	17,340				Improve Quality	17,340.00
Kids World Bilingual	305 N State St., Lexington, NC 27292	45-5119232	11,730				Improve Quality	11,730.00
Laurel Oak	1004 Old Plank Rd., High Point, NC 27265	56-1180064	26,730				Improve Quality	26,730.00
Lexington City Schools	1010 Fair St., Lexington, NC 27292	56-6001065	297,636				Improve Quality	297,636.00
Lexington Day Care Inc.	1601 E Center Street Ext, Lexington, NC 27292	56-1680243	3,564	2,370	FMV	Classroom Materials	Improve Quality	5,934.40
Little Bo Peep	406 Rosewood Drive, Lexington, NC 27292	52-2097119	97,740				Improve Quality	97,740.00
Little Heartstrings	5855 NC Hwy 8, Lexington, NC 27292	52-2097119	8,100				Improve Quality	8,100.00
Martha Best Child Care	P O Box 436, Lexington, NC 27292	56-0642873	27,000				Improve Quality	27,000.00
Mary Myers Childcare	1760 Smith Farm Rd., Lexington, NC 27293	56-1851288	102,937				Improve Quality	102,937.00
New Beginnings	P O Box 2629, Thomasville, NC 27361	56-1848229	4,350				Improve Quality	4,350.00
Son Shine Day Care	307 Eller Drive, Winston-Salem, NC 27107	56-1895763	6,596				Improve Quality	6,596.00
The Learning Place	P O Box 789, Thomasville, NC 27360	56-0636250	133,921	2,644	FMV	Classroom Materials	Improve Quality	136,564.56
Thomasville City Schools	400 Turner St., Thomasville, NC 27360	56-6001120	210,587				Improve Quality	210,587.00
Tyro Learning Center	244 Tyro School Rd., Lexington, NC 27295	56-1052244	49,113	3,654	FMV	Classroom Materials	Improve Quality	52,766.90
Vonis	261 Heath Lane Lexington, NC 27292	56-2115995	134,280				Improve Quality	134,280.00
Wesleyan Child Dev Center	16345 Highway 109 S., Denton, NC 27239	56-1395533	12,073	1,967	FMV	Classroom Materials	Improve Quality	14,040.00
West Davidson Child Dev. Center	5103 S NC Hwy 150, Lexington, NC 27295	56-1395533	6,480				Improve Quality	6,480.00

2,483,368.90

2,466,091 17,278.26

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

SMART START OF DAVIDSON COUNTY, INC

Employer identification number

56-1859989

FORM 990 - ORGANIZATION'S MISSION

SMART START OF DAVIDSON COUNTY, INC. WAS
ESTABLISHED IN 1994 TO DEVELOP AND IMPLEMENT SERVICES FOR
CHILDREN, PRIMARILY AGES BIRTH THROUGH FIVE.

THE FOCUS OF ALL PROGRAMS IS TO ENSURE THAT CHILDREN ARE HEALTHY
AND READY TO SUCCEED IN SCHOOL AND IN LIFE. CORE
SERVICES INCLUDE CHILD CARE SUBSIDIES, CHILD CARE QUALITY
AND FAMILY SUPPORT.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
E-MAILED PRIOR TO SUBMISSION

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD MEMBERS DISCLOSE AND SIGN THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
EMPLOYED INDEPENDENT CONSULTANT TO REVIEW EMPLOYEES' DUTIES, JOB
DESCRIPTIONS AND COMPENSATION.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
EMPLOYED INDEPENDENT CONSULTANT TO REVIEW EMPLOYEES' DUTIES, JOB
DESCRIPTIONS AND COMPENSATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE KEPT IN A PUBLIC FILE

Smart Start of Davidson County
BOARD OF DIRECTORS
2013-2014

First	Last	Work Phone	Cell Phone	Home Phone	Email	Address 1	Address 2	City	State	Zip	Fax	Exec. Comm.
Jean	Ashley	336-248-6924	336-250-1523		jean@fbclex.org	Martha Best	PO BOX 436	Lexington	NC	27293	336-249-4762	
Sam	Barefoot	336-474-1224			subarefoot@bchfamily.org	Baptist Children's Home of NC	P O Box 338	Thomasville	NC	27361	336-472-5758	
Jennifer	Brown	336-242-1544			lbrown@lexcs.org	South Lexington Elementary	1000 Cotton Grove Road	Lexington	NC	27292	336-242-1245	Program Comm Chair
Richard	Capps	336-884-7300	339-749-3222		rcapps@northstate.net		198 Creekside Dr	High Point	NC	27265-9209		
Bleasha	Carroll	336-472-4666	336-880-1436	336-249-8792	Bleasha@aol.com or bcarroll@davson.k12.nc.us	Davidson County Schools	1144 Happy Hill Rd	Lexington		27295	336-472-3462	Secretary
Amanda	Cook	336-224-4044		336-859-5110	amanda@nivesepa.com	Rives & Associates	421 Ross Lee Road	Denton	NC	27239		Board Chair
Alanna	Hege	336-243-4899			alanna.hege@yahoo.com	Mary Myers Daycare	4470 E US Hwy 64	Lexington	NC	27292		
Tami	Holtzmann	336-474-4159		336-869-2888	holzmann@itcs.k12.nc.us or holizi@excite.com	Thomasville City Schools	915 East Sunnise Ave	Thomasville	NC	27360	336-472-5020	
Katura	Jackson	336-761-5100 ext.1008		336-689-5718	336-476-6561	Work Family Resource	530 N Spring St	Winston Salem	NC	27101	336-761-5107	
Janice	Lanning				mlanning2001@aol.com	Davidson County Schools	1917 Shoreline Dr	Lexington	NC	27292		
Jody	Lawrence	336-249-8186 ext 6374	33-926-1900	336-766-8944	jdlaw@davidsonccc.edu	DCCC	3743 Clemmons Road	Clemmons	NC	27012	336-249-0379	
Warren	MacKinstry	336-998-1799 ext 2271	336-425-9914	336-537-4047	wmackinsty@hotmail.com		184 Friar Tuck Terrace	Lexington	NC	27292		Vice Chair / Organ Plannin gChair
Teresa	McKeon	336-248-2842			teresamckeon@arcadavidson.org	The Arc Davidson DC DSS	6 Vance Circle	Lexington	NC	27292	336-224-2173	
Dale	Moorefield	336-242-2562			Dale Moorefield@DavidsonCountyNC.gov	PO Box 788		Lexington	NC	27292	336-249-7588	
Kimberly	Sebastian	336-475-4265			kimberly.sebastian@thomasville-nc.gov	Thomasville Police Department	7 West Guilford Street	Thomasville	NC	27360	336-475-4277	
Kennie	Sledge	336-479-6739			KiddieKasa@yahoo.com	Kiddie Kasa	2762 Turner Road	Lexington	NC	27292		
Tara	Snow	336-248-2886	336-406-1473		tarasnow@lexcominc.net	First United Methodist	310 S Main Street	Lexington	NC	27292		
Lori	Tart	336-474-2693			Lori.Tart@DavidsonCountyNC.gov	Davidson County Public	14 Randolph Street	Thomasville	NC	27360	336-596-5007	
Vicki	West	336-859-4830	336-906-4897		vicki.t.west@yahoo.com	First Baptist Child Learning Center	PO Box 1990	Denton	NC	27239	336-859-4830	Treasurer
Jane	Wilder	336-476-2442			mwilder@novanthealth.org	Thomasville Medical Center	207 Old Lexington Road	Thomasville	NC	27360	336-476-2534	
Victoria	Young	"	336-470-9637		wyoung@lexingtonnc.net	Lexington Police Department	106 North Main Street	Lexington	NC	27292		