

Return of Organization Exempt From Income Tax

2009

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning **07/01**, 2009, and ending **06/30**, 20 **10**

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization **SMART START OF NEW HANOVER COUNTY**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3001 B Wrightsville Avenue
 City or town, state or country, and ZIP + 4
Wilmington, NC 28403

D Employer identification number
56 : 1951952

E Telephone number
 (**910**) **815-3731**

G Gross receipts \$ **1,613,631**

F Name and address of principal officer: **Janet Nelson**
3001 B Wrightsville Avenue, Wilmington, NC 28403

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**) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ **www.newhanoverkids.org**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **1995** **M** State of legal domicile: **NC**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Smart Start of New Hanover County seeks to build bridges to develop, sustain and enhance health, family support and early education services for all children, ages birth to five.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	35
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	35
	5 Total number of employees (Part V, line 2a)	5	18
	6 Total number of volunteers (estimate if necessary)	6	100
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,755,807	Current Year 1,576,417
	9 Program service revenue (Part VIII, line 2g)	4,682	6,558
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	588	278
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	20,715	22,598
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,781,792	1,605,851
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	667,686	478,797
	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)	840,789	845,027
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	267,859	256,727
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,776,334	1,580,551	
19 Revenue less expenses. Subtract line 18 from line 12	5,458	25,300	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 65,682	End of Year 84,687
	21 Total liabilities (Part X, line 26)	1,755	-4,540
	22 Net assets or fund balances. Subtract line 21 from line 20	63,927	89,227

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: **Janet Nelson, Executive Director** Date: _____
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____
 Check if self-employed Preparer's identifying number (see instructions): _____
 Firm's name (or yours if self-employed), address, and ZIP + 4: _____
 EIN: _____ Phone no.: _____

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
Smart Start of New Hanover County seeks to build bridges to develop, sustain and enhance health, family support and early education services for all children, ages birth to five.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ **440,362** including grants of \$ **57,843**) (Revenue \$ **0**)
SMART START EARLY CHILDHOOD CONNECTIONS - Improves and maintains the quality of licensed child care centers and family child care homes through technical assistance and teacher training. Grants and incentives are available to eligible facilities. 158 child care directors/provders in more than 80 child care facilities received direct, intensive technical assistance and support to improve classroom quality. Over 500 child care providers serving over 5,000 children in licensed care participated in at least 73 of the Smart Start-funded trainings/workshops. 47 child care facilities also participated in grant-related activities and earned a combined total of \$57,725 worth of cash and/or equipment/resource materials to improve or sustain quality.

4b (Code: _____) (Expenses \$ **252,171** including grants of \$ **4,785**) (Revenue \$ **0**)
SMART START FAMILY COMMUNITY CONNECTIONS - Facilitates community collaborations and educates parents, the general public and civic and business groups about early childhood issues. Provides up-to-date information to families and other community members on child development, health, child care quality, school readiness, and family support resources as well as referrals to community resources. 1800 Kindergarten Readiness packets were distributed to parenst of 4-year-olds and approximately 1150 New Baby (parent info) packets were produced for dissemination to parents at NHRMC. 1800+ age-appropriate books were distributed to over 950 children in More at Four classrooms. 200 Latino children were referred to area health and welfare support services in the community. 137 Latino children received child care referrals. Over 200 families received referrals through Smart Start Information Services. 24 community presentations were conducted and staff collaborated/participated in 19 community outreach events.

4c (Code: _____) (Expenses \$ **203,413** including grants of \$ **203,413**) (Revenue \$ **0**)
SMART START INTERVENTION/INCLUSION SERVICES PROVIDED BY EASTER SEALS/UCP OF NC - Staff provides training and technical assistance to child care facilities to allow for the inclusion of children with special needs in daily classroom activities and support for individual children. Consultation and training for families is offered. Child care providers/facilities may participate in an intensive teacher training grant activity. 212 children received therapies and/or other special needs interventions through SSI/ Services. 147 parents received training and support for a child receiving therapy and/or other interventions. 130 teachers in 52 different child care facilities received on-site training and/or support in working with children with behavioral or other special needs. 251 child care providers from 48 different facilties participated in training workshops pertinent to classroom management and early identification of and support for children with special needs. 3 teachers successfully completed the SSI/ Services BIC (Behavior Intervention Challenge) intensive training grant (Continued on Schedule O, Statement 1)

4d Other program services. (Describe in Schedule O.) **See Schedule O, Statement 2**
(Expenses \$ **466,462** including grants of \$ **195,635**) (Revenue \$ **0**)

4e Total program service expenses ▶ 1,362,408

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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input type="checkbox"/>
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> • Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i> 		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a	Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	✓	
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>	✓	
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>		✓
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>		✓
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		✓
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? <i>If "Yes," complete Schedule L, Part I.</i>		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		✓
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>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		✓
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>		✓
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>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>		✓
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		✓
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>		✓
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>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 16		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
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 18		
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 <i>e-file</i> this return. (see instructions)	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
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)?		✓
b	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and 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?		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
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?		✓
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?		✓
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?		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		✓
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	✓	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	✓	
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?		✓
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
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	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that 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?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a material diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Does the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		<input checked="" type="checkbox"/>
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	<input checked="" type="checkbox"/>	
8b	b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
10b	b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<input checked="" type="checkbox"/>	
13	Does the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Does the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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?		
15a	a The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ►
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Janet Nelson, (910)815-3731**
3001 B Wrightsville Avenue, Wilmington, NC 28403

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Melissa Lavengood Board Member	29.75	✓						0	0	0
Carolyn Moskowitz Board Member	36.25	✓						0	0	0
Richard Ferguson Board Member	13.75	✓						0	0	0
Craig Ihrke Board Member	19	✓						0	0	0
Andre Mallete Board Member	7	✓						0	0	0
Hoke Pollock Board Member	12	✓						0	0	0
Nick Rhodes Jr Board Member	15.50	✓						0	0	0
Pamela Robinson Board Member	3.25	✓						0	0	0
Gwen Brown Board Member	14	✓						0	0	0
Page Dunn Board Member	15.50	✓						0	0	0
Greg Stone Treasurer	26.25	✓		✓				0	0	0
Rhonda Tighe Board Member	3.00	✓						0	0	0
Mark Tinsley Board Member	9.00	✓						0	0	0
Ben Wright President	35.00	✓		✓				0	0	0
Nancy Haddock Board Member	16.25	✓						0	0	0
Barbara Mann Board Member	21	✓						0	0	0

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Amy Tripp Secretary	10.25	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
Roxane Stein Board Member	12.50	<input checked="" type="checkbox"/>						0	0	0
Sandra Sheridan Vice President	19.50	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
Jane A Fox Board Member	14	<input checked="" type="checkbox"/>						0	0	0
Tim Dominowski Board Member	20.25	<input checked="" type="checkbox"/>						0	0	0
Harry Tuchmayer Board Member	13.00	<input checked="" type="checkbox"/>						0	0	0
Jonathan Barfield Board Member	9.5	<input checked="" type="checkbox"/>						0	0	0
Devon Baldwin Board Member	9.75	<input checked="" type="checkbox"/>						0	0	0
Keith Jaworski Board Member	3.00	<input checked="" type="checkbox"/>						0	0	0
Olga Joachim Board Member	12.75	<input checked="" type="checkbox"/>						0	0	0
James Moore Board Member	11.50	<input checked="" type="checkbox"/>						0	0	0
Jenna Butler Board Member	12.75	<input checked="" type="checkbox"/>						0	0	0
Al Hight Board Member	1.5	<input checked="" type="checkbox"/>						0	0	0
1b Total								73,542	0	10,954

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

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule J for such individual.</i>		<input checked="" type="checkbox"/>
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<input checked="" type="checkbox"/>

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.

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

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

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	0				
	b Membership dues	1b	0				
	c Fundraising events	1c	0				
	d Related organizations	1d	0				
	e Government grants (contributions).	1e	1,558,626				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	17,791				
	g Noncash contributions included in lines 1a-1f: \$		0				
	h Total. Add lines 1a-1f		1,576,417				
Program Service Revenue	2a		Business Code				
	b						
	c						
	d						
	e						
	f All other program service revenue			6,558	6,558	0	0
	g Total. Add lines 2a-2f			6,558			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			278	278	0	0
	4 Income from investment of tax-exempt bond proceeds			0	0	0	0
	5 Royalties			0	0	0	0
	6a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)		0	0		
	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 and sales expenses					
		c Gain or (loss)		0	0		
	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		28,635			
		b Less: direct expenses	b	7,780			
		c Net income or (loss) from fundraising events			20,855	20,855	0
	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		Business Code					
11a							
b							
c							
d All other revenue			1,743	1,743	0	0	
e Total. Add lines 11a-11d			1,743				
12 Total revenue. See instructions.			1,605,851	29,434	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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	445,875	445,875		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	32,922	32,922		
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	73,542		73,542	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	568,402	517,591	50,811	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	17,364	13,649	3,715	
9 Other employee benefits	136,871	110,149	26,722	
10 Payroll taxes	48,848	39,548	9,300	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	11,467		11,467	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	7,637	4,947	2,690	
12 Advertising and promotion	4,903	4,694	209	
13 Office expenses	41,961	35,164	6,797	
14 Information technology	15,831	14,185	1,646	
15 Royalties				
16 Occupancy	113,393	97,351	16,042	
17 Travel	17,601	15,556	2,045	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,213	8,373	840	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	6,552	2,843	3,709	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Repair and Maintenance	12,571	10,143	2,428	0
b Dues and Subscriptions	2,374	1,437	937	0
c Furniture and Equipment	8,039	7,981	58	0
d Sales Tax Expense	5,185	0	5,185	0
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	1,580,551	1,362,408	218,143	0
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing	64,615	1	84,427	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). 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	0	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		1,067	15	260
16 Total assets. Add lines 1 through 15 (must equal line 34)		65,682	16	84,687	
Liabilities	17 Accounts payable and accrued expenses	1,755	17	-4,540	
	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 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. Complete Part X of Schedule D			25	
	26 Total liabilities. Add lines 17 through 25		1,755	26	-4,540
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	51,727	27	66,743	
	28 Temporarily restricted net assets	12,200	28	22,484	
	29 Permanently restricted net assets	0	29	0	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances	63,927	33		89,227	
34 Total liabilities and net assets/fund balances	65,682	34		84,687	

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other Modified Cas
 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?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

- Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b		✓
2c		
3a		✓
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. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization SMART START OF NEW HANOVER COUNTY	Employer identification number 56 1951952
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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 33⅓% 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 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (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 support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,681,607	1,842,195	1,732,570	1,775,951	1,603,830	8,636,153
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
4 Total. Add lines 1 through 3	1,681,607	1,842,195	1,732,570	1,775,951	1,603,830	8,636,153
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.						8,636,153

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	1,681,607	1,842,195	1,732,570	1,775,951	1,603,830	8,636,153
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,541	3,116	2,638	588	278	11,161
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.)	11,271	11,378	3,096	4,097	1,743	31,585
11 Total support. Add lines 7 through 10						8,678,899
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	99.51 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	99.34 %
16a 33⅓% support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33⅓% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

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

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

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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

SMART START OF NEW HANOVER COUNTY

Employer identification number

56 : 1951952

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$
 (ii) Assets included in Form 990, Part X ▶ \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 a Revenues included in Form 990, Part VIII, line 1 ▶ \$
 b Assets included in Form 990, Part X ▶ \$

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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 year end balance held as:
- a** Board designated or quasi-endowment ▶%
 - b** Permanent endowment ▶%
 - c** Term endowment ▶%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i)** unrelated organizations
 - (ii)** related organizations
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

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

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

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

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

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
Financial derivatives		
Closely-held equity interests		
Other		
.....		
.....		
.....		
.....		
.....		
.....		
Total. (Column (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
Total. (Column (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
Refunds Due From Contractors	260
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	260

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

1. (a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FIN 48.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Annual Breakfast I (event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	28,635			28,635
	2 Less: Charitable contributions	0			0
	3 Gross income (line 1 minus line 2)	28,635			28,635
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	0			0
	7 Food and beverages	0		0	0
	8 Entertainment	0		0	0
	9 Other direct expenses	7,780			7,780
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(7,780)
11 Net income summary. Combine line 3, column (d), and line 10 ▶				20,855	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				()	
8 Net gaming income summary. Combine line 1, column d, and line 7 ▶					

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain: _____ _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain: _____ _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

			Yes	No
13	Indicate the percentage of gaming activity operated in:			
a	The organization's facility	13a	%	
b	An outside facility	13b	%	
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name ▶			
	Address ▶			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$			
c	If "Yes," enter name and address of the third party:			
	Name ▶			
	Address ▶			
16	Gaming manager information:			
	Name ▶			
	Gaming manager compensation ▶ \$			
	Description of services provided ▶			
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17	Mandatory distributions:			
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a		
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$			

Description of Grants and Other Assistance to Governments and Organizations in the United States

		Amount of cash grant	Amount of non-cash assistance
Name and address	New Hanover County Health Department 230 Government Center Drive Suite 165 Wilmington, NC 28403	14,110	0
EIN	56-6000324		
IRC code section	501(C)3		
Method of valuation			
Description of non-cash assistance			
Purpose of grant	Direct Service Provider: that manages Smart Start Child Care Nursing program.		
Name and address	Communities in Schools of Cape Fear PO Box 398 Wilmington, NC 28401	51,613	0
EIN	20-3385755		
IRC code section	501(C)3		
Method of valuation			
Description of non-cash assistance			
Purpose of grant	Direct Service Provider: manages the Smart Start Baby Fast Program		
Name and address	New Hanover County Public Library 230 Government Center Drive Suite 1 Wilmington, NC 28403	119,275	0
EIN	56-6000324		
IRC code section	501(C)3		
Method of valuation			
Description of non-cash assistance			
Purpose of grant	Direct Service Provider: manages both the Smart Start Growing Readers program and the Smart Start Raising a Reader program.		
Name and address	Easter Seals UCP NC Echoes 3333 Wrightsville Avenue Wilmington, NC 28403	203,413	0
EIN	56-0670676		
IRC code section	501(C)3		
Method of valuation			
Description of non-cash assistance			
Purpose of grant	Direct Service Provider: manages the Smart Start intervention/inclusion program.		
Name and address	Children First Preschool 222 Winner Avenue Carolina Beach, NC 28428		5,777
EIN	20-2656465		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Equipment and Materials		
Purpose of grant	Indoor, outdoor and social emotional educational		

materials.			
Name and address	Kerr Avenue Kids Jeannies Place Inc 1149 Kerr Ave Wilmington, NC 28405	2,300	5,919
EIN	26-0551471		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Equipment and Materials		
Purpose of grant	Non-cash grant: Workstation, and indoor and outdoor educational materials. Cash grant: \$2300.00 for Dedication to Quality		
Name and address	Progressive Child Development 4612 Coddington Loop Wilmington, NC 28405		5,321
EIN	56-1938381		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Equipment and Materials		
Purpose of grant	Indoor, outdoor and social emotional educational materials.		
Name and address	Rising Stars 6743 Amsterdam Way Wilmington, NC 28405		5,163
EIN	56-2210041		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Equipment and Materials		
Purpose of grant	Grant for indoor, outdoor and social emotional educational materials.		
Name and address	Total Child Care 4304 Henson Drive Wilmington, NC 28405	1,000	5,327
EIN	56-1078115		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Materials and Equipment		
Purpose of grant	Non-cash grant: Indoor, outdoor and social emotional educational materials. Cash grant: \$1000.00 for Dedication to Quality.		
Name and address	Training Up A Child 3514 Carolina Beach Road Wilmington, NC 28412	1,000	5,406
EIN	20-2020527		
IRC code section			
Method of valuation	Cost		
Description of non-cash assistance	Educational Materials and Equipment		
Purpose of grant	Non-cash grant: Indoor, outdoor and social emotional educational materials. Cash grant: \$1000.00 for Dedication to Quality		

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

▶ Attach to Form 990.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

SMART START OF NEW HANOVER COUNTY

Employer identification number

56 | 1951952

Form 990, Part VI, Section B, Line 11 - The Form 990 is given to the Finance Committee which includes the Treasurer for review before it is filed. Then it is made available to all board members at the next board meeting after it is filed.

Form 990, Part VI, Section B, Line 12c - A conflict of interest statement is completed annually by each board member in accordance with the Conflict of Interest Policy. The policy is monitored by the Board Chair at each meeting to ensure compliance. All board members are required to disclose annually interests that could give rise to conflicts. Board members are asked to abstain or are asked to leave the room when discussions of money allocations are taking place.

Form 990, Part VI, Section B, Line 15 - Process for determining Executive Director salary: In July 2008, Smart Start of New Hanover County hired an outside HR Consultant who received data of salaries from other Smart Start organizations in other counties that were comparable to New Hanover. A pay schedule and evaluation form was developed and approved by the Executive Committee. Each year the Executive Committee completes the performance evaluation on the Executive Director and adjusts the salary based on the pay schedule and evaluation. The Executive Committee used the same format that the Executive Director uses for all of the employees.

Form 990, Part VI, Section C, Line 19 - All Board minutes with financial statements are available to the public upon request. Audited Financial Statements are also available to the public upon request. Annual reports are available on the website.

Third Program Service Accomplishments Description

Description

program for improving/enhancing classroom management and other teaching skills to support and maintain an inclusive child care environment.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	<p>SMART START BABY FAST (FAMILIES AND SCHOOLS TOGETHER) PROVIDED BY COMMUNITIES IN SCHOOLS OF CAPE FEAR - Nurtures teen parents through mentoring and education, to strengthen family and social relationships, and the accessing of community support services. Setting and reaching educational goals is emphasized. Three, 8-week cycles of the Baby FAST program were conducted with the support of trained program coordinators, 10 contracted, community resource team members, with additional support provided by 19 at-large community volunteers who contributed over 220 hours of volunteer service. 29 teen mothers, 25 grandmothers/grandfathers or other support persons, 13 fathers, and 28 other family members participated in the SS baby FAST family support program, impacting 30 babies. 40 Baby FAST graduates and 65 family members attended at least 1 of the 15 FASTworks support group sessions/events. 260 community/health and well-being referrals were made to teen parents for themselves and/or their babies.</p>	51,523	51,523	0
	<p>SMART START PROGRAM MANAGER/EVALUATOR - Oversee and support delivery of all contracted services including contracting and contract compliance, and program evaluation/outcomes tracking, monitoring, and effectiveness. Report to Board of Directors on progress towards long- and short-term goals for agency and programs. 11 monitoring visits were conducted to review 8 contracted program activities and 9 state and local contract amendments/revisions were facilitated to determine and maintain contract compliance. 5 full Board of Director and 15 Board Committee meetings conducted/facilitated. 10 Contractor meetings/events conducted to impart and share program-related information and updates. SS P M/E participated in over 35 community/regional committee and/or other group meetings related to agency and programmatic areas of focus.</p>	91,334	0	0
	<p>SMART START CHILD CARE HEALTH CONSULTANT - Certified Child Care Health Consultant provides training, consultation and technical assistance to child care facilities and the families utilizing them to promote safe and healthy environments in child care settings. The SS CCHC, newly hired in February 2010 successfully completed the rigorous NC State CCHC certification process in addition to participating in 5 separate, intensive health and safety-related trainings and 4 state/regional conferences or workshops simultaneous to providing health and safety trainings and/or consultations for 19 child care providers in 16 child care facilities, impacting approximately 1,400 children.</p>	24,167	0	0
	<p>SMART START GROWING READERS PROVIDED BY NHC PUBLIC LIBRARY - Models and trains child care providers in age-appropriated early literacy activities for young children. High quality books and literacy materials for classrooms are provided. Grants and incentives associated with intensive classroom training are available to eligible facilities. 38 child care teachers and 62 other staff in 8 different facilities serving 1385 children received intensive technical assistance and training in early language and literacy teaching skills including delivery rotations of 162 bookbags containing age-appropriate literacy materials. 90 child care teachers in 6 facilities serving over 690 children received early language and literacy maintenance support, including the rotation distribution of 257 bookbags.</p>	102,423	101,489	0
	<p>SMART START RAISING A READER PROVIDED BY NHC PUBLIC LIBRARY - Equips child care providers with books, materials and strategies for engaging families in reading activities. This program focuses on school/home book bag rotation, literacy events and library utilization. 5 child care teachers in 2 child care facilities received Raising A Reader training and support to provide the book-sharing program with 60 children and their families. 224 books were rotated among participating families and over 30 new/renewal library cards were issued to participating family members. 7 family events, including a library tour and celebration, were conducted over the course of the program with over 150 participating family members attending at least one event.</p>	17,679	17,679	0

Schedule O, Statement 2

SMART START OF NEW HANOVER COUNTY

<p>SMART START PROFESSIONAL PLANNING SERVICES - Offers consultation and enrollment assistance to child care providers to increase their education levels. Assists with professional development plans and in accessing financial and other resources. Grants and incentives are available to eligible individuals and facilities. 86 child care teachers received direct assistance in submitting financial aid, WAGES, and/or other education supplement/bonus applications. 98 teachers participated in professional development trainings specific to their higher education efforts. 53 child care providers working in 31 different child care facilities serving over 2500 children received grant awards totaling \$20,350 for successfully completed Early Childhood Education (ECE) courses after receiving direct technical assistance from SSPPS.</p>	144,176	22,277	0
<p>LANDFALL PARENTING PROJECT - The Smart Choices Parenting Project worked with two sets of 15 classrooms (30 total) for a four month period of time, providing parenting workshops on childrens social-emotional development. Each classroom received an incentive package.</p>	2,667	2,667	0
<p>LATINO COMMUNITY SERVICES/RESOUCES AND REFERRALS - Assists and provides referrals for Spanish-speaking parents in navigating local services and systems. Offers referrals to child care programs and information on how to recognize high-quality care. 137 Latino children received child care referrals. Participation in 4 CCR&R regional meetings.</p>	15,503	0	0
<p>PUBLIC HEALTH NURSES: Provide preventive health and safety education, assistance in developing health policies and medical action plans, and immunization monitoring for children, 5 and under, in child care facilities. Technical assistance is offered to child care facilities in developing comprehensive emergency preparedness plans.</p>	16,990	0	0
Total:	466,462	195,635	0