

# Building Capacity in Buncombe County to Expand NC Pre-K Availability & Accessibility

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*RFP for Coronavirus State and Local Fiscal Recovery Funds*

## ***Buncombe Partnership for Children***

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Amy Barry  
2229 Riverside Dr.  
Asheville, NC 28804

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## ***Deanna LaMotte***

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# Application Form

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## Question Group

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Buncombe County requests proposals for projects to help the community recover from and respond to COVID-19 and its negative economic impacts.

Buncombe County has been awarded \$50,733,290 in Coronavirus State and Local Fiscal Recovery Funds (Recovery Funding), as part of the American Rescue Plan Act. To date, Buncombe County has awarded projects totaling \$23,093,499, leaving a balance of \$27,639,791 available to award.

Visit <http://www.buncombecounty.org/recoveryfunding><http://www.buncombecounty.org/recoveryfunding><http://www.buncombecounty.org/recoveryfunding><http://www.buncombecounty.org/recoveryfunding><http://www.buncombecounty.org/recoveryfunding> for details.

This infusion of federal resources is intended to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

Buncombe County is committed to investing these funds in projects that:

- Align to county strategic plan and community priorities
- Support equitable outcomes for most impacted populations
- Leverage and align with other governmental funding sources
- Make best use of this one-time infusion of resources
- Have a lasting impact

Proposals shall be submitted in accordance with the terms and conditions of this RFP and any addenda issued hereto.

[Click here for the full terms and conditions of the RFP](#)

## Organization Type\*

Nonprofit

## Nonprofit documentation

If nonprofit, attach IRS Determination Letter or other proof of nonprofit status.

BPFC IRS 501c3 Letter.PDF

## Name of Project.\*

Building Capacity in Buncombe County to Expand NC Pre-K Availability & Accessibility

## New/Updated Proposal\*

Is this a new project proposal or an updated version of a proposal submitted during the earlier (July 2021) Recovery Funding RFP?

New project proposal

## Amount of Funds Requested\*

\$3,201,546.00

## Category\*

Please select one:

- Affordable Housing
- Aging/Older Adults
- Business Support/Economic Development
- Environmental/Climate
- Homelessness
- K-12 Education
- Infrastructure and/or Broadband
- Mental Health/Substance Use
- NC Pre-K Expansion
- Workforce

NC Pre-K Expansion

## Brief Project Description\*

Provide a short summary of your proposed project.

To expand NC Pre-K in Buncombe County, we must start where our Early Childhood Education (ECE) community is right now, two years into a pandemic. Buncombe Partnership for Children (BPFC) developed each strategy in this proposal together with ECE providers and families of young children. Focus groups and co-development workgroups took place through the fall of 2021, ensuring this approach addresses the barriers our providers face in offering NC Pre-K and the barriers our families face in accessing it (all exacerbated by COVID-19). BPFC will start by increasing stability and equity among existing NC Pre-K providers, expanding our pool of high-quality providers and licensed teachers, and making it easier for eligible families to learn about and take advantage of NC Pre-K's proven benefits. Implemented together, these strategies (re)build ECE capacity to implement NC Pre-K and enhance it so that more providers will be able and eager to offer it across our ECE settings.

## Project Plan\*

Explain how the project will be structured and implemented, including timeframe.

This pilot includes activities to address state implementation gaps in the NC Pre-K program, support ECE teachers to advance their education and pursue Birth to Kindergarten (B-K) licensure (required for NC Pre-K but no other 0-5 program), and support families to access the program.

**Provider Strategies:** Supplement NC Pre-K reimbursements to cover the actual cost of care, create pay parity with K-12 systems, address administrative burdens, and incentivize new and existing providers to add NC Pre-K classrooms. As Buncombe County's NC Pre-K administrator, BPFC will implement the following through annual contracts with providers, starting in 2022-23:

1. Increase the state's per-slot reimbursement by 36% ( from \$7280 to \$9900/child/year for private provider). In 2017, the state submitted a report that concluded that reimbursements for NC Pre-K slots covered just 60% of the average cost of care.

2. Require licensed NC Pre-K teachers in all settings to be paid on parity with similarly licensed K-12 teachers, and financially support private providers (who have less access to funding than school system or Head Start providers) to achieve this.

3. Ensure NC Pre-K quality and equity across provider types by supporting a full-time NC Pre-K Program Coach to provide NC Pre-K-specific curriculum/assessment supports and coaching for private centers (K-12 and Head Start settings have this support).

**Classroom Strategies:** Leverage the success of BPFC's Workforce Development Program and Child Care Resources, as well as partnerships with A-B Tech, T.E.A.C.H., and WAGE\$, to increase the number of teachers working toward B-K licensure and to prepare high-quality centers for NC Pre-K provision.

1. In Year 1, implement comprehensive ECE teacher education advancement supports (tutoring, classroom release time, stipends ) so working teachers can advance their education.

2. Starting Year 2, enroll potential providers in a "Ramp-Up to NC Pre-K" program that provides intensive administrative and classroom capacity-building, so programs can meet all NC Pre-K standards on day one of providing the program.

**Family Strategies:** Coordinate pre-k outreach and enrollment, while working directly with families and providers to address the lack of transportation and the limited school-day/school-year schedule.

1. This funding would support the recently launched Buncombe Pre-K portal, where families of 4-year-olds can now go to explore pre-k options, see if they might be eligible for FREE pre-k (via Head Start or NC Pre-K), and apply for both programs with one application.

2. In Year 1, BPFC will coordinate two "action research" task forces, comprised of families and local ECE providers, to develop promising local solutions to transportation and wrap-around care. In year 2, that grassroots work will inform broader demand and feasibility studies to determine where and how to scale implementation of family-centered solutions to increase access to NC Pre-K.

## Statement of Need\*

Describe the need that this project will address. Include data to demonstrate the need, and cite the source of the data.

Expanding quality ECE is a multi-generation investment. It provides children with age-appropriate enrichment that boosts healthy development and school readiness; it allows parents to advance employment, education, and training; and it reduces future involvement in special education, criminal justice, and social services. Multiple studies have concluded that children from under-resourced families and families with limited English show the greatest gains in pre-k, and gains are typically consistent across races, making pre-k a strong tool for communities focused on equity. Yet only 35% of Buncombe's income-eligible children are enrolled in NC Pre-K (NC's goal is 75%), and only 46% of 4-year-olds are in any licensed pre-k.

NC Pre-K is a proven program that leverages state funds for local impact. However, to expand NC Pre-K, more local providers must be willing to offer it, and right now they are not. NC Pre-K requires teacher licensure--but not pay parity with similarly-licensed K-12 teachers, so high turnover and reimbursements at

only 60% of costs means few programs can afford to offer it, especially after COVID-19 devastated ECE finances and staffing.

At the classroom level, NC Pre-K's higher standards are written into state licensing rules from the first day a new classroom opens. However, NC Pre-K provides no funding to purchase/learn/integrate required tools and practices before implementation. This leaves new providers feeling overstressed and unsupported.

For many families, NC Pre-K is a great opportunity that does not quite work logistically. Some do not understand differences between NC Pre-K and Head Start, so our new common application portal means families have less navigation to do to find what they are eligible for. Programs across the state (and beyond) struggle with transportation and wrap-around care, which is why our approach is to work with families and providers to develop creative, grassroots solutions to pilot and study for broader reach.

### Link to COVID-19\*

Identify a health or economic harm resulting from or exacerbated by the public health emergency, describe the nature and extent of that harm, and explain how the use of this funding would address such harm.

While the benefits of preschool apply any time, investing in young children and families right now is especially important. For the last 2 years, the COVID-19 pandemic has had an outsized impact on children and families and the ECE infrastructure that exists to support them:

- Young children have not been exposed to as many adults or peers as in pre-pandemic times.
- Most adults in children's lives have experienced significant increased stress.
- A recurring family survey by the National Institute for Early Education Research (NIEER) reports a significant reduction in child-development-supporting home activities, including reading to young children and practicing letters, numbers, and words.
  - The same NIEER study reports conduct problems, peer problems, and prosocial behavior problems were all reported at levels twice or more the 10% normally expected. Elevated rates of problems were reported by parents from all backgrounds.
  - ECE providers across the board have reported more social/emotional/behavioral health needs this year than ever before.
  - Pandemic-related economic and health challenges have had a disproportionate impact on lower-income Latinx and Black families (who often see the greatest gains from preschool).
  - For ECE providers, 2 years of operating under ever-changing emergency regulations increased expenses, decreased service hours, closed classrooms for weeks at a time, and tested the resilience of all staff.
  - Local families, especially mothers, report not returning to work or regularly missing work because of the instability of child care—classrooms closed because of COVID-19, or, more often now, understaffing.
  - The "Great Resignation" devastated ECE staffing. In September 2019 there were 1025 child care staff in Buncombe County; in September 2021 there were 862. Our community has lost 16% of its ECE staff in a field where strict ratios dictate how many children can be served. This number does not reflect even higher turnover rates.

### Population Served\*

Define the population to be served by this project, including volume and demographic characteristics of those served.

Every activity in this proposal is 100% focused on expanding and improving educational opportunities for 4-year-olds who are income-eligible for NC Pre-K (roughly 1,180 children whose families make less than 75% of the state median income) plus those who have a delay or disability, have parents in the military, or are learning English. However, in this first phase of NC Pre-K expansion, ECE providers and teachers are the

most directly impacted, since we cannot expand the NC Pre-K program without providers. Eight current NC Pre-K providers (6 private centers, plus Head Start and Asheville City Schools), with a total of 29 sites and 48 classrooms, will be impacted in Year 1 by increased reimbursements and pay parity with public schools. We anticipate that this will, in turn, impact the 441 NC Pre-K students through reduced teacher stress and turnover and increased classroom coaching/supports. Teacher education supports and the Ramp-Up to NC Pre-K program, in these first two years, also most directly benefit teachers and programs who hire them, but our ECE system and every child within it will benefit from an environment where advancing teacher education is promoted and supported, and where intensive coaching ensures programs can implement new curricula, assessments, practices and policies.

The grassroots research and feasibility studies in Year 2 will directly, tangibly impact children and their families. It is difficult to know how many families would participate in NC Pre-K if transportation and the 6.5-hour day were not barriers, but we hear from families often that the one family vehicle must be used for work way before AM drop-off, or that full schedules cannot accommodate a 2:30 pick-up. Our pilots will help at least 60 such families access care, while the feasibility studies will guide us in scaling up successful solutions to reach many more families in future years.

## Results\*

Describe the proposed impact of the project. List at least 3 performance measures that will be tracked and reported. If possible, include baselines and goals for each performance measure.

The long-term goals of NC Pre-K expansion are to 1) increase access to the NC Pre-K program so that we are serving 75% of income-eligible students, 2) increase Kindergarten readiness, and 3) close racial and ethnic achievement gaps in early grades reading and math.

The first two years of this pilot, though, must focus on (re)building an infrastructure so that those goals can be met. Measurable results, by activity, at the end of the two-year pilot will be:

Reimbursement increase & teacher education salary supplements:

- NC Pre-K lead teacher turnover rate (4-year average/baseline 34%; target 20%)
- NC Pre-K assistant turnover (no baseline; target 25%)

Education Attainment Supports:

- # participants enrolled in at least 1 class per semester (no baseline; target 25 per semester)
- # participants who have increased education by 12+ credits over 2-year period (no baseline; target 15)

Ramp Up to NC Pre-K:

- # classrooms participating (no baseline; target 10)
- % participants (admin and teacher) meeting individualized Ramp-Up program goals at end of first year (no baseline; target 80%)

Transportation & Wrap-around pilots and research:

- # families participating in the pilot programs (no baseline; target 60)
- % of pilot participants who would not have participated in NCPK otherwise (no baseline; target 75%)

Single Portal of Entry (Buncombe Pre-K online portal):

- # applications submitted through portal (2021 baseline 504; target 680 - 30% increase)
- # applications submitted for children learning English ( average last 3 years/baseline 20%; target 30%)

This project is a pilot. Most measures above do not have baselines, and COVID-19 will continue to impact families and ECE in ways we cannot foresee. Thus, BPFPC will be tracking a range of potential impacts beyond

those on this list. We will also be meticulous in documenting lessons learned from each activity, as well as investigating exactly why targets are not met (if applicable).

## Evaluation\*

Describe the data collection, analysis, and quality assurance measures you will use to assure ongoing, effective tracking of contract requirements and outcomes.

One of the main responsibilities of the new NC Pre-K Expansion Coordinator will be to work with each funded program and NC Pre-K provider to collect data and review the data regularly for decision-making and course correction. This coordinator will work to ensure data collection expectations and logistics are clear from the beginning, written into formal contracts and memoranda of understanding. The coordinator will also develop a simple NC Pre-K Expansion data dashboard for shared data conversations.

Annual contracts with NC Pre-K providers will lay out reporting requirements to uniformly collect teacher education and retention data. Similarly, formal written agreements with providers engaged in the Ramp Up to NC Pre-K will lay out reporting requirements for coaching and training participation and educational achievement. Year 2 pilot programs will be designed with evaluation plans before implementation.

BPFC recognizes that pieces of the evaluation design and much of the data analysis can and should be contracted out to evaluation specialists who can ensure we capture all of the lessons this pilot can teach us. We also plan to continue to work in close partnership with Buncombe County's Strategy and Innovation Team, who have been deeply involved already in identifying child outcome measures and orchestrating data-sharing processes with both school systems so that we can look at pre-k impacts more longitudinally.

As we develop evaluation processes, we will continue to work with Durham and other counties who have expanded pre-K to better understand their measures and evaluation practices as well.

## Equity Impact\*

How will this effort help build toward a just, equitable, and sustainable COVID-19 recovery? How are the root causes and/or disproportionate impacts of inequities addressed?

The family-focused strategies directly impact equity by making NC Pre-K more accessible to families who have historically had the least access to high-quality early education. The pre-k application portal simplifies finding and applying to preschool, focuses promotion of pre-k on under-resourced communities and BIPOC families, and it also provides unduplicated data so that we can better understand the demographics and geographic locations of those who are/are not applying to public pre-k. The transportation and wrap-around pilots, which start in year 2, will be designed in Year 1 by workgroups led by families and classroom teachers, to ensure the pilots leverage families' and communities' assets and address the actual barriers experienced by families, rather than those we assume.

The provider-focused strategies address inequities among NC Pre-K sites and in the ECE workforce. Some of Buncombe's private providers in communities who serve largely BIPOC children and/or under-resourced families have historically offered care at lower rates, accepted more subsidy vouchers, and waived parent co-pays for families unable to afford it. Such practices result in these programs operating with thin financial margins and make them less financially able to provide NC Pre-K, with its low reimbursement rates. Increasing NC Pre-K reimbursement rates and providing salary supplements for experienced teachers will strengthen these programs and their teaching staff, also allowing more programs to offer NC Pre-K in a wider variety of communities across Buncombe County. The Education Attainment and Ramp-Up strategies will both prioritize increasing BIPOC teachers in NC Pre-K classrooms, to better reflect the current NC Pre-K

student make up at 33% Black and 22% Hispanic (vs.18% Black and 14% Hispanic teachers). Data mapping work will focus on the Ramp-Up recruitment efforts in areas of the county underserved by NC Pre-K.

## Project Partners\*

Identify any subcontractors you intend to use for the proposed scope of work. For each subcontractor listed, indicate:

- 1.) What products and/or services are to be supplied by that subcontractor and;
- 2.) What percentage of the overall scope of work that subcontractor will perform.

Also, list non-funded key partners critical to project.

As the local NC Pre-K administrator and the county's Child Care Resources provider, BPFC will be implementing most of the activities without subcontracts. Initial key partners are the eight current NC Pre-K providers, who will participate in the project and document impacts on staffing, enrollment, and operations. We will leverage partnerships with A-B Tech and Blue Ridge Community College and some of the regional institutions (Western Carolina University, UNC Greensboro) that offer B-K licensure to implement workforce and educational attainment supports.

There are two activities that likely will be contracted. For the evaluation design and data analysis, we have not yet identified a contractor. We plan to collaborate with Buncombe County staff in the selection of the provider, and contractors will be selected in accordance with federal procurement requirements. To provide tutoring of Education Attainment participants, we will work with staff at A-B Tech and Blue Ridge Community College to identify appropriate tutors to meet individual and cohort needs.

We will also continue to work closely with our advocacy partners, including Asheville-Buncombe Preschool Planning Collaborative, the WNC Early Childhood Coalition, and the NC Partnership for Children/Local Partnership network, to advocate for full implementation of the Leandro funding recommendations to increase funding to the NC Pre-K Program and expand it to full-day/full-year to meet more families' needs.

## Capacity\*

Describe the background, experience, and capabilities of your organization or department as it relates to capacity for delivering the proposed project and managing federal funds.

BPFC was established in 1995 as part of the state-wide Smart Start network, with a mission to strengthen the capacity of educators, families, and the community to build a strong foundation for children's learning and development beginning at birth. BPFC has a history of clean audit reports, with years of experience managing federal, state, and local funding responsibly.

BPFC has strong, established working relationships with ECE providers and stakeholders and is seen as an advocate and connector across the local EC community. We administer multiple programs that directly support ECE programs and the ECE workforce. In 2020-21, 61 4- and 5-star rated facilities received our unrestricted Sustaining Facility Quality grants to help with the ever-increasing costs of offering high-quality programs. Additionally, 103 educators received a needed salary supplement averaging \$1,245 through the WAGE\$ program. Our Child Care Resources program supports roughly 700 early educators annually with training, coaching and technical assistance. And the Workforce Development Program has proven successful at recruiting new teachers into the field and supporting them through their first ECE college course. BPFC has been the local contract administrator for NC Pre-K since 2001, growing the program from 25 slots to 441.

BPFC is also deeply invested in supporting the broader ECE system. We are active in several regional and state coalitions focused on advocacy around ECE quality, workforce, and investments in the NC Pre-K program. In 2015 BPFC co-founded and became the backbone organization for Asheville-Buncombe Preschool Planning Collaborative (ABPPC), where two years of hard work resulted in a comprehensive path for Buncombe County to achieve universal pre-k for 3 and 4-year-olds, published in 2017. ABPPC has continued to evolve, and worked closely with BPFC to research and provide community context for the Dec. 2021 expansion report, detailing recommendations for expanding NC Pre-K.

## Budget\*

Provide a detailed project budget including all proposed project revenues and expenditures, including explanations and methodology. For all revenue sources, list the funder and denote whether funds are confirmed or pending. For project expenses, denote all capital vs. operating costs, and reflect which specific expenses are proposed to be funded with one-time Buncombe County Recovery Funds.

Download a copy of the budget form [HERE](#). Complete the form, and upload it using the button below.

Recovery-Funds-budget-template.xlsx

## Special Considerations\*

Provide any other information that might assist the County in its selection.

Please review the full NC Pre-K Expansion report, prepared for Buncombe County's Early Childhood Education and Development Fund, with a wealth of data and resources cited, at <https://buncombepfc.org/reports/> for more information about the strategies proposed or current pre-k context.

To see the report submitted by NC's Division of Child Development and Early Education and the Department of Public Instruction in 2017, titled "Costs and Effectiveness Associated with NC Pre-K Slots" go to <https://buildthefoundation.org/wp-content/uploads/2017/02/Costs-Associated-with-NC-PreK-Study.pdf>

BPFC does want to highlight the critical timing of this proposal related to our proposed implementation timeline. It is possible to begin Year 1 NC Pre-K stabilization strategies July 1 of 2022, but only if BPFC has two full months before that to work with the NC Pre-K Advisory Committee and current NC Pre-K providers on revising contractual agreements to reflect supplemental payments and data reporting. Two months is also the very minimum necessary to advertise for and hire the Education Advancement Coach so that they can begin on July 1, recruiting teachers interested in pursuing ECE degrees and getting those teachers enrolled in fall 2022 classes that start in August.

## File Attachment Summary

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### *Applicant File Uploads*

- BPFC IRS 501c3 Letter.PDF
- Recovery-Funds-budget-template.xlsx

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 19 2001

Employer Identification Number:  
56-1942178

DLN:  
17053328729011

BUNCOMBE COUNTY PARTNERSHIP FOR  
CHILDREN INC  
84 COXE AVE STE 1A  
ASHEVILLE, NC 28801

Contact Person:  
GLENN W COLLINS ID# 31392

Contact Telephone Number:  
(877) 829-5500

Our Letter Dated:  
December 1995

Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

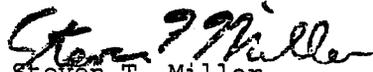
Letter 1050 (DO/CG)

BUNCOMBE COUNTY PARTNERSHIP FOR

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



STEVEN T. MILLER  
Director, Exempt Organizations

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date:

DEC 28 1995

BUNCOMBE COUNTY PARTNERSHIP FOR  
CHILDREN INC  
C/O LINDA GRANEY  
50 S FRENCH BROAD AVE  
ASHEVILLE, NC 28801

Employer Identification Number:  
56-1942178

Case Number:  
585328002

Contact Person:  
ROBERTA VAN METER

Contact Telephone Number:  
(404) 321-0185

Accounting Period Ending:  
June 30

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
October 4, 1995

Advance Ruling Period Ends:  
June 30, 2000

Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045 (00/06)

BUNCOMBE COUNTY PARTNERSHIP FOR

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

BUNCOMBE COUNTY PARTNERSHIP FOR

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

BUNCOMBE COUNTY PARTNERSHIP FOR

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):  
Addendum  
Form 872-C

BUNCOMBE COUNTY PARTNERSHIP FOR

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

## Coronavirus State and Local Fiscal Recovery Funds Proposed Project Budget

<b>Organization Name:</b>	<b>Buncombe County Partnership for Children</b>
<b>Project Name:</b>	<b>Building Capacity on Buncombe County to Expand NC Pre-K Availability and Accessibility</b>
<b>Amount Requested:</b>	<b>\$3,201,546</b>

Proposed Project Revenue Funder	Amount	Confirmed or Pending?	Notes
Proposed Buncombe COVID Recovery Funds	\$ 3,201,546.00		
NC DCDEE NC Pre-K	\$ 5,052,116.00	Pending	Allocation based on current year funding
Buncombe Partnership for Children	\$ 54,754.00	Confirmed	
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<b>Total</b>	<b>\$ 8,308,416.00</b>		

Proposed Project Expenses	Proposed Recovery Funds	Other Funds	Total	Capital or Operating Expense?	Notes
Personnel (salary & benefits)	\$ 617,900.00	\$ 518,550.00	\$ 1,136,450.00	Operating	BC PreK Expansion Coordinator, Ed Attainment Coach, Ramp-Up Coach, Outreach & Enroll Coord, Admin Asst, Program & Fiscal supervision; Other funds - NC PreK Program Director; NC PreK Program Coach, Admin Asst
Contracted Services	\$ 279,841.00		\$ 279,841.00	Operating	Contracted data entry @\$25/hr for 100 hours for finance and monitoring each yr; contracted monitoring support for oversight @ \$2000 each yr; contracted ECE tutoring services @ \$8300 yr1 and \$8466 yr2; demand and feasibility study for wrap-care @ \$60,000; transportation demand and feasibility study @\$60,000; Evaluation services @\$134,075
Office, Computer & Service Supplies	\$ 9,323.00		\$ 9,323.00	Operating	Consumable office supplies, computer software and subscriptions
Travel	\$ 14,195.00		\$ 14,195.00	Operating	Local mileage and travel to limited professional development opportunities
Communications and Postage	\$ 13,400.00		\$ 13,400.00	Operating	Allocated cost of phone service, cell phone reimbursement, postage
Utilities			\$ -	Operating	
Printing and Binding	\$ 620.00		\$ 620.00	Operating	Printed program materials, business cards
Repair and Maintenance	\$ 5,600.00		\$ 5,600.00	Operating	Allocated costs of copier maintenance
Program Supplies and Materials	\$ 80,000.00		\$ 80,000.00	Operating	Strategy #2 Substitutes, child care, and food @ \$27,000 ea yr; Strategy #3 Curricula, assessments, and training @ \$26,000
Employee Training (no travel)	\$ 9,333.00		\$ 9,333.00	Operating	Limited professional development for five staff over two years
Outreach	\$ 20,000.00	\$ 5,000.00	\$ 25,000.00	Operating	Strategy #4 Outreach to promote SPOE \$20,000; In-Kind support from NC Pre-K @ \$5000
Office Rental	\$ 13,100.00		\$ 13,100.00	Operating	Allocated cost of office rent
Equipment Rental	\$ 1,867.00		\$ 1,867.00	Operating	Allocated cost of copier, postage machine rental
Computer, Equipment, Furniture	\$ 16,167.00		\$ 16,167.00	Operating	Strategy #4 Software and support for online application @\$8000; Computers and equipment for 3.3 staff @\$8167

Meeting and Conference	\$ 6,500.00		\$ 6,500.00	Operating	Retreat planning for governance structure @ \$2000/yr; Mtg expenses for Expansion Coordinator and Ed Coach @\$2500
Grants and cash awards	\$ 2,113,700.00		\$ 2,113,700.00	Operating	Strategy #1 Fully funded NCPK @\$1,755,200; Strategy #2 incentives @\$27,000 ea yr; Strategy #3 stipends for substitutes, child care, credit hour completion @ \$34,000; Strategy #5 Expanded wrap care eligibility for children not eligible for subsidy @\$162,500; Strategy #6 direct support to families for transportation @\$54,000, contracts with NCPreK providers for expanded transportation@\$54,000
NC Pre-K program		\$ 4,583,320.00	\$ 4,583,320.00	Operating	State and Federal slots
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
List expenses here			\$ -		
		<b>Total</b>	\$ 8,308,416.00		

**ARP funds ONLY**

	Year 1	Year 2	Year 1	Year 2	Year 1
	BC PreK Expansion Coordinator	BC PreK Expansion Coordinator	Ed Attainment Coach	Ed Attainment Coach	Ramp-up Program Coach
Salary	65000	66300	45200	46104	0
Benefits	19500	19890	15368	15675	0
Total Office, Computer & Ser	1600	1860	500	1000	0
Total Travel	2500	2500	1580	2000	0
Total Communication and Po	1500	1500	1500	1500	0
Total Printing and Binding	100	100	52	301	0
Total Repair & Maintenance	600	600	600	600	0
Total Meeting/Conf Exp	1000	1000	0	500	0
Total Employee Training/No	2000	2000	500	1000	0
Total Office Rental	1500	1500	1500	1500	0
Total Equipment Rental	200	200	200	200	0
Total Computer, Equipment,	2000	2000	2000		0
Total Overhead	13000	13260	8432	8601	
<b>TOTAL</b>	<b>97500</b>	<b>99450</b>	<b>69000</b>	<b>70380</b>	<b>0</b>
Overhead per co report/RN projection	13000	13260			
<b>TOTAL per Co report/RN projection</b>	<b>97500</b>	<b>99450</b>	<b>69000</b>	<b>70380</b>	<b>0</b>

Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	
Ramp-up Program Coach	Outreach and Enrollment Coordinator	Outreach and Enrollment Coordinator	Admin Assistant	Admin Assistant	Program Supervision	
48960	48960	49939	14667	46500	8400	
16660	16660	16993	4400	13950	3063	
530	500	500	333	2500	0	
500	1580	1718	317	1500	0	
1500	1500	1500	500	2000	100	
50	0	0	17	0	0	
600	600	600	200	600	150	
0	0	0	0	0	0	
500	1000	1000	333	1000	0	
1500	1500	1500	500	1500	150	
200	200	200	67	200	50	
1500	0	0	667	0	0	
6880	6880	7018	2933	9300	450	
72500	72500	73950	22000	69750	11913	
				2933	9300	
72500	72500	73950	21998	69750	11913	

Year 2	Year 1	Year 2	TOTAL	Match - Year 1
Program Supervision	Fiscal Supervision	Fiscal Supervision	TOTALS	Admin Assistant
8568	8600	8772	465970	29333
3133	3283	3358	151933	19554
0	0	0	9323	667
0	0	0	14195	633
100	100	100	13400	1000
0	0	0	620	33
150	150	150	5600	400
0	0	0	2500	0
0	0	0	9333	667
150	150	150	13100	1000
50	50	50	1867	133
0	0	0	8167	1333
450	450	450		5867
12151	12333	12580		54754
				5867
12151	12333	12580		44000