CARROLL AREA CHID CARE CENTER & PRESCHOOL

113 West 7th Street • Carroll, Iowa 51401
Phone 712-792-1375 • Fax 712-792-1815

December 4, 2017

Carroll City Council

Carroll, IA 51401

Dear Members of the Carroll City Council:

We are writing on behalf of the Carroll Area Child Area Care Center and Preschool. We understand that you generously give to us, each year, a portion of the city of Carroll's money. Because our center runs on an extremely tight budget, we are writing to ask for funds for the new fiscal year.

The Carroll Area Child Area Care Center and Preschool is a non-profit, 501(c)(3) organization. We opened our doors to Carroll's children in 1978. Since then our enrollment has been on the rise, so much so that the center now has two sites. Our main site is state licensed for 168 children. The school age/preschool site is state licensed for 45 children. We currently serve more than 110 families and 200 children in the Carroll area. We offer our services for children 2 weeks to 10 years; our hours of operation are 6:00 a.m. to 6:00 p.m. All children are served a nutritious breakfast, lunch and snack and are provided with age appropriate educational activities on a daily basis.

We strongly believe the Carroll Area Child Care Center and Preschool is a vital part of the growing Carroll community. According to the U.S. Census Bureau, 75% of Iowa's families with children under age six need child care because both parents are working outside the home. Parents who know that their children are in safe, reliable, and high-quality environments are more engaged, productive workers. The center provides this service to employees of over 70 Carroll County businesses. Last year the council generously gave $17,000 to CACCCP. This year, if funds allow, we would like to ask the council to again consider setting aside $17,000 for our center. We currently employ 45 staff, most of whom make between $8 and $9 an hour. It is extremely hard for us to find quality employees to take care of people's most prized possessions and work for so little.

We would use these additional funds, along with our tuition increase, to cover a pay increase for our dedicated employees, and provide the staff with high quality early childhood trainings that take place in center.

Our mission is to help support the children of our surrounding community and continue our priority of giving the best care to all children in a safe, enriching environment. With

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your assistance, we can continue to do this. Any amount of contribution will be greatly appreciated.

We would like to extend an invitation to come to CACCCP and have a tour. We would love to have you come visit and see what the children of our community are learning and doing. We would like to thank you for helping support the children of the Carroll Community. All of your time and consideration is greatly appreciated.

We hope that the attached information is sufficient. If you need any additional records or information, please let us know and we will provide it immediately

Sincerely,

Nikki Heuton

Keely Fara

Nikki Heuton
Executive Director

Keely Fara
On-Site Director

Purpose and Description of Services
Carroll Area Child Care Center & Preschool

Purpose

The mission of the Carroll Area Child Area Care Center and Preschool is to provide the highest quality childcare and educational services available, including the provision of food, rest, play, citizenship, habit training, and general supervision to all children in the Carroll area.

Description of Services

Caring for children between the ages of two weeks and ten years of age whose parents, because of obligations away from home, cannot care for their own children in their own homes.

Other Funding Sources

Carroll County – 11,000.00
United Way of Carroll - $4,500
Annual Fundraiser – Goal $13,000.00

Board of Directors

Lori Pietig	President
Marie G'Sell	Vice President
Trisha Christensen	Secretary
Jon Sturm	
Laura Schaefer	
Rich Ruggles	
Zach Irlbeck	
Jill Weber	
Christy Reis	
Gina Badding	
Shaun Quam	
Brad Pick	

Internal Revenue Service
District Director

Department of the Treasury
P. O. Box 1123
Central Station
St. Louis, Missouri 63188

Date: JAN 05 1979

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StL:EO:78:2294

Employer Identification Number:
42-1102094
Accounting Period Ending:
May 31
Form 990 Required: [x] Yes [ ] No

Person to Contact:
P. Meadows
Contact Telephone Number:
314-425-5651

Carroll Area Child Care Center, Incorporated
c/o Barry T. Bruner
225 East Seventh Street
Carroll, Iowa 51401

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(ii) and 509(a)(1).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the 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 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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

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. 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, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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

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

Sincerely yours,

R. C. Voskuil
District Director

This letter supersedes and modifies our letter dated September 14, 1978, in which we placed certain conditions on your exemption.

	A	B
1	Carroll Area Child Care Center	
2	17-'18 Calendar Year Budget	
3	**Program Service Fees**	Budget 2018
4	Tuition	999,687
5	Drop In	1,200
6	DHS	25,000
7	Food Program	34,000
8	PTO	0
9	Registration	1,000
10	Supply Fee	6,000
11	Misc Program Fees	500
12	Local Support (County, City, United Way)	28,000
13	Donations	500
14	Special Events	15,000
15	Grant Income	0
16	Investment Income	100
17	Other Income	0
18	Sale Fixed Assets	0
19	Loan Proceeds	0
20	Insurance Proceeds/Flood Donations	0
21		
22	Total Support and Revenue	1,110,987
23		
24		
25	Salaries	764,000
26	Payroll Taxes	62,000
27	Retirement Match Expense	8,000
28	Professional Fees	3,500
29	Supplies - General	25,000
30	Supplies - Recreational	10,000
31	Food Costs	66,000
32	Telephone	3,800
33	Utilities	20,400
34	Repairs and Maintenance	6,000
35	Capital Improvements	15,000
36	Advertising and Promotional	3,800
37	Employee Costs/Training	5,000
38	Insurance	18,500
39	Interest/Debt Retirement	37,500
40	Office and Postage	6,400
41	Dues, Memberships and Licenses	300
42	Bank Charges	7,000
43	Rent	20,700
44	Bad Debt Expense	0
45	Fundraising/Grant Expenses	0
46	Transfer to replacement reserve	6,000
47	Miscellaneous Expense	
48	Total Expenses Before Depreciation	1,088,900
49		
50	Net Increase in Net Assets Before Depreciation	22,087