

# ANNUAL REPORT 2016 - 2017



**KIDS CENTRAL, INC.**

**P.O. BOX 661 NORTON VA 24273**

**HEAD START**

**WISE & DICKENSON COUNTIES  
AND THE CITY OF NORTON**

**EARLY HEAD START**

**WISE COUNTY AND THE CITY OF  
NORTON**

# Kids Central, Inc. Annual Report 2016-2017

This report has been prepared in order to comply with the Head Start Reauthorization Act of 2007. The Act states that: "Each Head Start agency shall make available to the public a report published at least once in each fiscal year that discloses the following information from the recently concluded fiscal year, except that reporting such information shall not reveal personally identifiable information about an individual child or parent:

- (A) The total amount of public and private funds received and the amount from each source.
- (B) An explanation of budgetary expenditures and proposed budget for the fiscal year.
- (C) The total number of children and families served, the average monthly enrollment (as a percentage of funded enrollment), and the percentage of eligible children served.
- (D) The results of the most recent review by the Secretary and the financial audit.
- (E) The percentage of enrolled children that received medical and dental exams.
- (F) Information about parent involvement activities.
- (G) The agency's efforts to prepare children for kindergarten.
- (H) Any other information required by the Secretary."



## Mission Statement

To embrace our children, teach our children, and inspire our children

## Vision Statement

We envision Kids Central, Inc. as a leader in providing high quality community-based educational services to meet the needs of our children, families and community.

## Values Statement

**Service** - We are committed to the highest standards of quality in our programs and operations. We promote courtesy, and dedication in our classrooms and administrative community.

**Integrity** - We will maintain loyalty to our Mission and the highest standards of ethical and professional character within a supportive work community. We work honorably and justly in all pursuits.

**Innovation** - We provide leadership in the development of solutions to address problems for children and their families; and encourage creative visionary ideas from our staff, volunteers, and our community.

**Respect** - We will maintain respect for the worth and dignity of all persons with whom we work and serve.

**Diversity** - We will maintain employment policies and provide services that promote cultural diversity, inclusion, and that capitalize on the strength of our program, while pursuing our mission.

**Stewardship** - We will be diligent, responsible stewards of financial and human resources while maintaining resources to address the needs of our constituents.



Serving The Head Start Community Since 1965

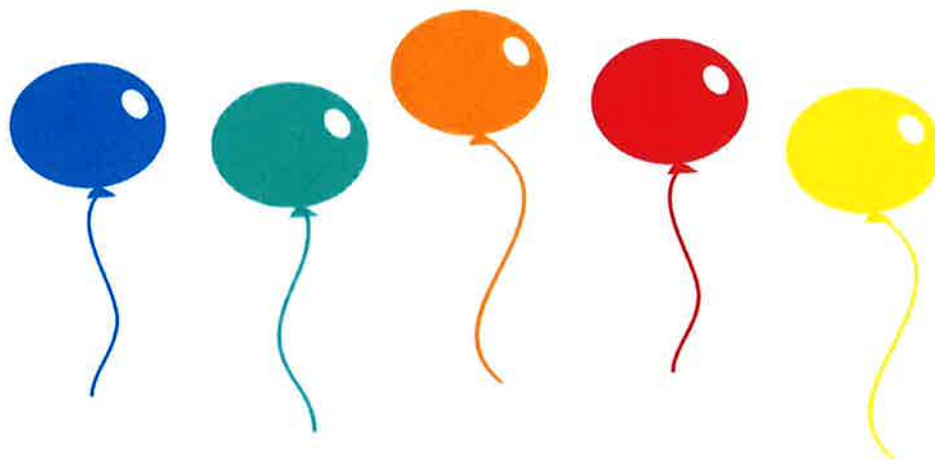
Kids Central, Inc. (KCI) is a private, non-profit 501(c) (3) corporation and a grantee of the Head Start Bureau. KCI currently operates a Head Start grant, funded to serve 272 children and families in Wise County, Dickenson County, and the City of Norton, Virginia. KCI also operates an Early Head Start grant, funded to serve 116 pregnant women, infants, and toddlers in Wise County and the City of Norton.

Kids Central operates two program types; Early Head Start (EHS) and Head Start (HS). Early Head Start serves pregnant women and infants to 36 months of age. Head Start serves children 3 years old to school age.

We have two program options for each program type: Home base services and center base services. Home base services provide all the EHS and HS services in your home; 1 ½ hours during each week. Pregnant women are only served in the home base program option. 72 children and their families are served in our Early Head Start home base option and 72 children and their families are served through the Head Start home base option.

Center base services provide all the EHS and HS services to children ages one month to school age in a family friendly classroom environment. Kids Central serves 44 Early Head Start children in centers and 200 Head Start children in classrooms.

Early Head Start operates year round (full year) programs. In Head Start we offer both full year and part year (operate Aug – May) options. Waiting lists are maintained for all program options.



# KIDS CENTRAL, INC.

## KINDERGARTEN READINESS

### EDUCATION

Kids Central, Inc. partners with Wise and Dickenson Counties and the City of Norton school districts to provide high quality Pre-Kindergarten educational services. Head Start parents and teachers work together to ensure each child receives individualized instruction that responds to his/her unique characteristics, strengths, and needs. Instruction is designed to develop the social-emotional, physical, language and cognitive skills of all children.

### CURRICULUM

During the 2016-2017 Program Year, Kids Central offered high quality educational services to enrolled children using research based curricula to guide classroom instruction. Kids Central, Inc. uses the High-Scope Curriculum for all Head Start Classrooms. The High-Scope Curriculum is in alignment with the Head Start Child Development and Early Learning Framework.



### PARENT CONFERENCE & HOME VISITS

Head Start teachers completed two home visits and two Parent/Teacher conferences for each enrolled child. Home Visits and Parent/Teacher conferences offer parents the opportunity to share concerns, enhance observational skills, knowledge, and understanding of the educational and developmental needs and activities of their child. The teacher discusses the child's strengths and needs and receives parent input.

### SCREENINGS

Kids Central, Inc. used Ages & Stages 3 (ASQ-3) and Ages & Stages - Social/Emotional (ASQ:SE-2) as well as Temperament and Atypical Behavior Scale (TABS) to ensure all children received developmental and social-emotional screenings. In addition, each child was given a hearing and vision screening during the first 45 days of enrollment.

### CHILD ASSESSMENT

Head Start teachers use COR (Child Observation Record) Advantage to provide ongoing assessments to track children's development and progress throughout the year. Part Year enrolled children are assessed 3 times per year while full year enrolled children are assessed 4 times per year. Formal assessment tools are research based and in alignment with the Head Start Child Development and Early Learning Framework. Children were assessed in the following areas: language, literacy and communication, mathematics, science and technology, social studies, physical development and health, social and emotional development, approaches to learning, creative arts and language development for English Language Learners (ELL). The Child Observation Record (COR) Advantage is used to assess student's levels and progress during the course of the year. COR scores are measured from the simplest to the most complex skills on a scale of 0 to 7.

## TRANSITION

Children experience many transitions, including from home to an early care and education setting, between age groups or program settings, and from preschool to kindergarten. Supporting these transitions is critically important. How the foundation for positive transitions is laid across all levels of the system can have far-reaching effects on children's well-being and academic success. Program staff consider the long-term process of building and maintaining the capacity to support children and families at all levels. They also look at ways to improve how they connect and communicate within systems during transitions.

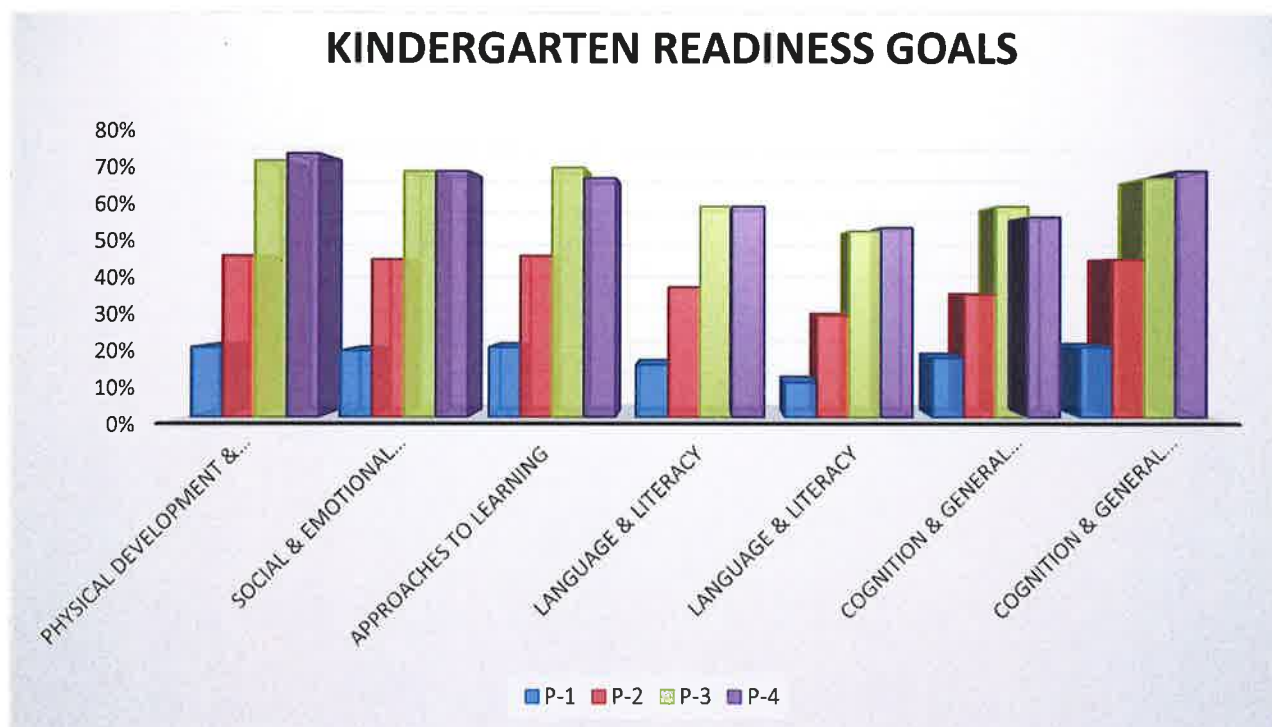
Kids Central, Inc. collaborates with local education agencies to ensure each enrolled child and their family have an opportunity to prepare for Kindergarten transition. Children visit Kindergarten classrooms, participate in resource classes such as library, music or gym and eat lunch in the school cafeteria. Parents are encouraged to attend and meet the teachers and administrative staff of their child's school as well. Kids Central offers extra transition activities to those children going to Kindergarten by participating in a program called Kasey's Academy. Kasey's Academy was developed for 4 year olds to have extra transition time with their parent in this crucial yet often stressful time. The families have opportunities to participate in 2 field trips that encourage parents to continue to be their child's first and most important teacher and also give parents an opportunity to strengthen the bond with their child and prepare them for advocacy in the upcoming years.

Transitional activities also occur when children transition from infant to toddler classroom and when toddlers transition from the Early Head Start program to Head Start. Children and families have an opportunity to visit the classroom, enjoy lunch with their child's classmates and teaching staff and provide pictures or personal items to individualize the classroom and make it more welcoming for their child.



# EDUCATION

During the program year 2016-2017 children made continuous progress. The following chart demonstrates the percentage of children who met benchmarks during each assessment period. For example, the school readiness goal “Children will engage in and maintain age appropriate science skills...” at the beginning of the program year 20% of the children attending Kids Central met their benchmarks however, at the end of the program year 70% of children met the benchmarks.



<b>Head Start Domains</b>	<b>Kindergarten Readiness Goals</b>	<b>P-1</b>	<b>P-2</b>	<b>P-3</b>	<b>P-4</b>
Physical Development & Health	All children will demonstrate age appropriate development in fine motor skills.	20%	46%	73%	75%
Social & Emotional Development	Children will engage in and maintain age appropriate constructive social and emotional relationships with peers.	19%	45%	70%	70%
Approaches to Learning	Children will engage in and sustain age appropriate creative and imaginative expression skills.	20%	46%	71%	68%
Language & Literacy	All children will engage in and maintain age appropriate vocabulary development.	15%	37%	60%	60%
Language & Literacy	Children will engage in and maintain age appropriate phonological skills such as alphabet recognition, name writing, print and word awareness skills.	10%	29%	53%	54%
Cognition & General Knowledge	Children will engage in and maintain age appropriate mathematical skills such as, number word and symbol recognition, counting including one-to-one correspondence, quantities, ordinal order and part-whole relationships, shapes, spatial awareness, measuring, and patterns.	17%	35%	60%	57%
Cognition & General Knowledge	Children will engage in and maintain age appropriate science skills such as, classifying, experimenting, predicting outcomes, drawing conclusions and communicating their ideas about characteristics of things.	20%	45%	68%	70%

# Enrollment and Attendance 2016-2017

Head Start		Early Head Start
272	Funded Enrollment	116
341	Cumulative Enrollment	184
89.4%	Enrolled as Eligible	94.0%
98.1%	Average Monthly Enrollment	100%
85.36%	Average Attendance 16-17	85.93%

# Health & Dental Services

Head Start		Early Head Start	
Number of Children with Health Insurance at Enrollment	335	Number of Children with Health Insurance at Enrollment	162
Number of Children with Health Insurance at end of year	338	Number of Children with Health Insurance at end of year	165
Percentage of Children up to date on immunizations at end of year	100%	Percentage of Children up to date on immunizations at end of year	99.3%
Percentage of Children with Accessible Health Care	100%	Percentage of Children with Accessible Health Care	100%
Percentage of Children with Accessible Dental Care	100%	Percentage of Children with Accessible Dental Care	100%



# KIDS CENTRAL, INC.

## HEALTH, MENTAL HEALTH & DISABILITIES SERVICES



Comprehensive health care services are coordinated for every child to identify and address health and mental health concerns early so that they do not interfere with a child's learning and development.

Early childhood mental health is a child's (birth to 5 years) growing ability to experience, regulate, and express emotions. They learn to develop close, secure relationships with peers and caring adults. Children begin to explore and learn from their surroundings, pay attention, and follow directions. Early childhood mental health is the same as social-emotional development. Head Start and Early Head Start programs partner with local professionals and other programs to ensure children, families, and staff have access to prevention and intervention services.

A child's security, happiness, and health begin at birth. Nurturing and caring relationships form the foundation for positive mental health. A supportive environment and intentional supports by trained caring adults are key for positive social-emotional development.

Head Start requires that children's social and emotional development is screened and assessed within 45 days of the start of the program year. Identifying children's strengths and challenges is the first step to providing an individualized program to support positive behavior.

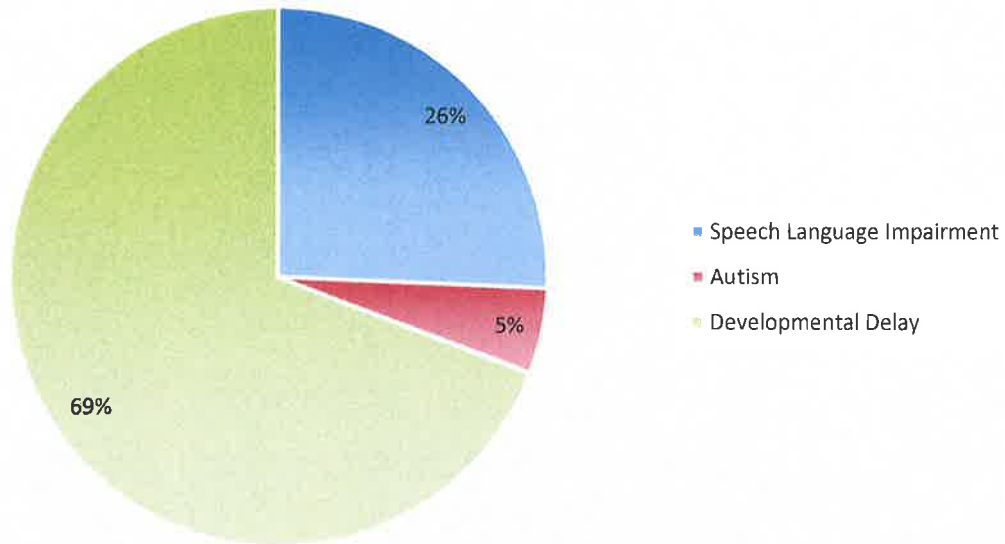


Challenging behaviors may include hitting, scratching, screaming, taking toys away from others, and failing to make eye contact. Finding the right strategies to support the extremely shy child who does not know how to enter a group and play or who elects not to speak to anyone at all can also be a challenge. Staff and parents must be aware of these behaviors and find ways to help children successfully interact with peers and adults.

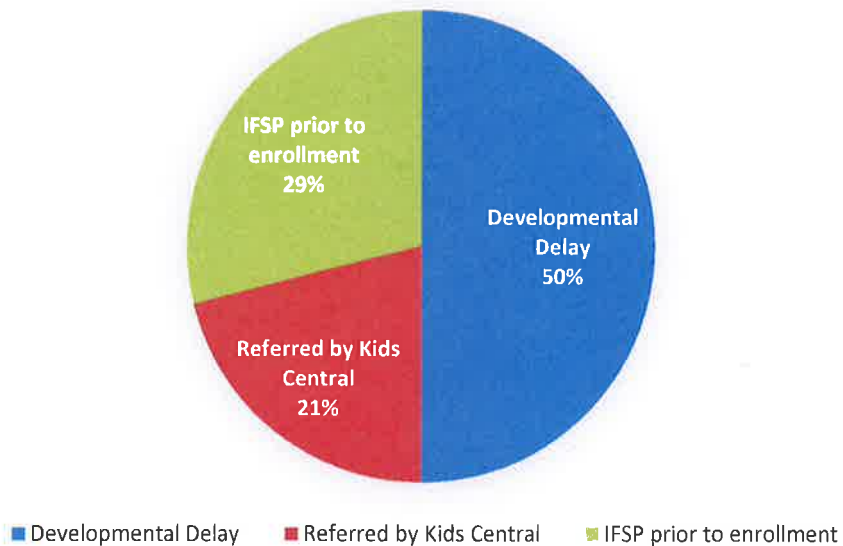
The program coordinates with three school districts and other community organizations to provide high quality services that benefit children with disabilities and their families.

# DISABILITIES PROGRAM

## Head Start Enrollment by Disability



## Early Head Start





AUDIT 2016-2017

**KIDS CENTRAL, INC.**

**AUDITED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**May 31, 2017**

KIDS CENTRAL, INC.  
FINANCIAL REPORT  
YEAR ENDED MAY 31, 2017

TABLE OF CONTENTS

<u>INTRODUCTORY SECTION:</u>	<u>PAGES</u>
Title Page	
Table of Contents	
 <u>AUDITOR'S REPORTS:</u>	
Independent Auditor's Report	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	5
 <u>CONSOLIDATED FINANCIAL STATEMENTS:</u>	
Statement of Financial Position	7
Statement of Activities	9
Statement of Cash Flows	10
Notes to Financial Statements	11
 <u>SUPPLEMENTARY INFORMATION:</u>	
Schedule of Federal Awards	18
Schedule of Findings, Responses, and Questioned Costs	19
Statement of Functional Expenses	20



Thomas M. Hicok, CPA, CVA, MAFF<sup>I IV\*</sup>  
James H. Fern, CPA, CVA<sup>III\*</sup>  
David B. Brown, CPA  
Juan J. Garcia, CPA  
Karen L. Jackson, CPA  
Rodney P. Jackson, CPA<sup>II</sup>

**Hicok, Fern  
& COMPANY CPAs**  
TRUST. LEGACY. VALUES. IT ALL ADDS UP.

155 E. Valley Street  
P.O. Box 821  
Abingdon, Virginia 24212-0821  
(276) 628-1123 Fax: (276) 676-3000  
e-mail: hicokfern&co@firmcpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Kids Central, Inc.  
Norton, Virginia

**Report on the Financial Statements**

We have audited the accompanying financial statements of Kids Central, Inc. (a nonprofit organization), which comprise the statement of financial position as of May 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kids Central, Inc. as of May 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of Kids Central, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kids Central, Inc.'s internal control over financial reporting and compliance.



Hicok, Fern & Company  
Abingdon, Virginia

December 15, 2017



Thomas M. Hicok, CPA, CVA, MAFF<sup>I,IV\*</sup>  
James H. Fern, CPA, CVA<sup>III\*</sup>  
David B. Brown, CPA  
Juan J. Garcia, CPA  
Karen L. Jackson, CPA  
Rodney P. Jackson, CPA<sup>II</sup>

Hicok, Fern  
& COMPANY CPAs  
TRUST. LEGACY. VALUES. IT ALL ADDS UP.

155 E. Valley Street  
P.O. Box 821  
Abingdon, Virginia 24212-0821  
(276) 628-1123 Fax: (276) 676-3000  
e-mail: hicokfern&co@firmcpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of  
Kids Central, Inc.  
Norton, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kids Central, Inc. (a nonprofit organization), which comprise the statement of financial position as of May 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kids Central, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kids Central Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Kids Central, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Kids Central, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Hicok, Fern & Company  
Abingdon, Virginia

December 15, 2017



Thomas M. Hicok, CPA, CVA, MAFF<sup>LIV\*</sup>  
James H. Fern, CPA, CVA<sup>III\*</sup>  
David B. Brown, CPA  
Juan J. Garcia, CPA  
Karen L. Jackson, CPA  
Rodney P. Jackson, CPA<sup>II</sup>

**Hicok, Fern  
& COMPANY CPAs**  
TRUST. LEGACY. VALUES. IT ALL ADDS UP.

155 E. Valley Street  
P.O. Box 821  
Abingdon, Virginia 24212-0821  
(276) 628-1123 Fax: (276) 676-3000  
e-mail: [hicokfern&co@firmcpa.com](mailto:hicokfern&co@firmcpa.com)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Directors  
Kids Central, Inc.  
Norton, Virginia

**Report on Compliance for Each Major Federal Program**

We have audited Kids Central, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kids Central, Inc.'s major federal programs for the year ended May 31, 2017. Kids Central, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Kids Central, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kids Central, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Kids Central, Inc.'s compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

**Opinion on Each Major Federal Program**

In our opinion, Kids Central, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2017.

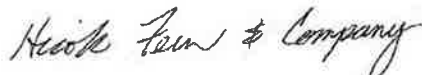
**Report on Internal Control Over Compliance**

Management of Kids Central, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Kids Central, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kids Central, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



HICOK, FERN & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

December 15, 2017

Kids Central, Inc.  
 Norton, Virginia  
 Statement of Financial Position  
 May 31, 2017

	<u>TOTAL</u>
<u>ASSETS</u>	
Current Assets:	
Cash and cash equivalents	\$ 93,008
Grants receivable	11,922
Prepaid expenses	22,592
Total Current Assets	<u>127,522</u>
Long-term Assets:	
Property & equipment	3,017,810
Accumulated depreciation	<u>(2,200,740)</u>
Total Long-term Assets	<u>817,070</u>
 Total Assets	 \$ <u><u>944,592</u></u>
<u>LIABILITIES &amp; NET ASSETS</u>	
<u>Liabilities</u>	
Current Liabilities:	
Current portion of notes payable	\$ 22,845
Accounts payable	40,799
Accrued payroll	113,738
Accrued expenses	18,854
Total Current Liabilities	<u>196,236</u>
Long-term Liabilities	
Long-term portion of notes payable	<u>660,060</u>
Total Long-term Liabilities	<u>660,060</u>
 Total Liabilities	 \$ <u><u>856,296</u></u>

The Notes to Financial Statements are an integral part of this statement.

Kids Central, Inc.  
Norton, Virginia  
Statement of Financial Position  
May 31, 2017

	<u>TOTAL</u>
<u>Net Assets</u>	
Unrestricted	\$ -
Temporarily restricted	88,296
Total Net Assets	<u>88,296</u>
Total Liabilities & Net Assets	<u>\$ 944,592</u>

The Notes to Financial Statements are an integral part of this statement.

Kids Central, Inc.  
Norton, Virginia  
Statement of Activities  
For the Year Ended May 31, 2017

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL AGENCY</u>
<b>SUPPORT &amp; REVENUE:</b>			
Grant income	\$ -	\$ 4,012,694	\$ 4,012,694
Interest	-	419	419
Other income	-	(2,602)	(2,602)
In-kind	-	96,865	96,865
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>4,225,257</u>	<u>(4,225,257)</u>	<u>-</u>
<b>TOTAL SUPPORT &amp; REVENUE</b>	<u>4,225,257</u>	<u>(117,881)</u>	<u>4,107,376</u>
<b>EXPENSES:</b>			
Program expenses	3,798,696	-	3,798,696
General and administrative	426,561	-	426,561
Fundraising	-	-	-
<b>TOTAL EXPENSES</b>	<u>4,225,257</u>	<u>-</u>	<u>4,225,257</u>
<b>CHANGE IN NET ASSETS</b>	-	(117,881)	(117,881)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>-</u>	<u>206,177</u>	<u>206,177</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ 88,296</u>	<u>\$ 88,296</u>

The Notes to Financial Statements are an integral part of this statement.

Kids Central, Inc.  
Norton, Virginia  
Statement of Cash Flows  
For the Year Ended May 31, 2017

	<u>AMOUNT</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ (117,881)
Adjustment to reconcile changes in net cash used in operating activities:	
Depreciation	106,484
Loss on disposal of assets	4,656
(Increase) decrease	
Grants receivable	13,369
Prepaid expenses	1,514
Increase (decrease)	
Accounts payable	18,120
Accrued expenses	(5,012)
Accrued payroll	9,076
	<u>30,326</u>
<b>NET CASH PROVIDED (USED) IN OPERATING ACTIVITIES</b>	<u>30,326</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of fixed assets	<u>(14,746)</u>
<b>NET CASH PROVIDED (USED) IN INVESTING ACTIVITIES</b>	<u>(14,746)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Debt repayment	<u>(21,657)</u>
<b>NET CASH PROVIDED (USED) IN FINANCING ACTIVITIES</b>	<u>(21,657)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(6,077)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>99,085</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u><u>\$ 93,008</u></u>

The Notes to Financial Statements are an integral part of this statement.

Kids Central, Inc.  
Notes to Financial Statements  
May 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Kids Central, Inc. (“the Organization”) is a nonprofit corporation operating Head Start Programs within various localities of Southwest Virginia. The Head Start provides comprehensive early development for approximately 388 disadvantaged preschool children and their families.

Basis of Accounting

Kids Central, Inc. uses the accrual method of accounting for financial reporting. Under this method, revenues and expenses are reflected in the accounts in the period in which they are considered to have been earned or incurred.

Cash & Cash Equivalents

Cash equivalents consist of highly liquid investments with an initial maturity of three months or less.

Accounts Receivable

Accounts receivable are stated at unpaid balances. The Organization provides for losses on accounts receivable using the allowance method. It is the Organization’s policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. As of May 31, 2017, management determined the allowance to be \$0.

Grants Receivable

Receivables in the amount of \$11,922 represent revenue from governmental agencies for funds applicable to the year ended May 31, 2017, which had not been received at the balance sheet date.

Receivables at May 31, 2017 are as follows:

Head Start	\$ 2,500
USDA	<u>9,422</u>
TOTAL	<u>\$ 11,922</u>



NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$5,000. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long these donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Advertising Costs

The advertising costs of the Organization are expensed as incurred.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income.

Financial Statement Presentation

Kids Central, Inc.'s financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Codification 958-205. Net assets of the organization are reported based on the existence of donor or grantor imposed restrictions. The following classifications are used to report the net assets of Kids Central, Inc.:

Temporarily Restricted – The part of the net assets of the organization resulting (a) from inflows of assets whose use by the organization is limited by donor or grantor imposed stipulations that either expires by passage of time or can be fulfilled and removed by actions of the organization pursuant to those stipulations, (b) from other asset enhancements and diminishments subject to the same kinds of stipulations, and from reclassification to or (c) from other classes of net assets as a consequence of donor or grantor imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions of the organization pursuant to those stipulations.

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unrestricted – The part of net assets of the organization that is not temporarily restricted by donor or grantor imposed stipulations.

The Organization reports grants of cash and other assets as restricted support if they are received with grantor stipulations that limit the use of the grant asset. When the grantor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management of the Organization to make a number of estimates and assumptions relating to the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates and assumptions include the carrying amount of property, plant and equipment; valuation allowances for receivables and inventories; and assets and obligations related to employee benefits. Accordingly, actual results could differ from those estimates.

#### Recent Accounting Pronouncements

In January 2016, the FASB issued Accounting Standards Update 2016-01, Financial Instruments: Recognition and Measurement of Financial Assets and Financial Liabilities. ASU 2016-01 requires certain investments to be measured at fair value and changes the impairment assessment approach for those investments; the ASU is effective for fiscal years beginning after December 15, 2018 and is not expected to have a significant impact on the Organization's financial statements.

In August 2016, the FASB issued Accounting Standards Update 2016-14, Not-for-Profit Entities. The ASU requires significant changes to the financial reporting model of organizations who follow FASB not-for-profit rules, including changing from three classes of net assets to two classes, net assets with donor restrictions and net assets without donor restrictions. The ASU will also require changes in the way certain information is aggregated and reported by the Organization, including required disclosures about the liquidity and availability of resources. The new standard is effective for the Organization's year ending June 30, 2019 and thereafter and must be applied on a retrospective basis. The Organization is currently evaluating the impact this standard will have on the financial statements.

Kids Central, Inc.  
Notes to Financial Statements  
May 31, 2017

NOTE 2 - PROPERTY, PLANT AND EQUIPMENT

	Balance June 1, 2016	Additions	Deletions	Balance May 31, 2017
Equipment	\$ 1,234,627	-	-	1,234,627
Furniture & equipment	714,073	14,746	28,454	700,365
Building	860,514	-	-	860,514
Land	222,304	-	-	222,304
<b>TOTAL</b>	<b>\$ 3,031,518</b>	<b>\$ 14,746</b>	<b>\$ 28,454</b>	<b>\$ 3,017,810</b>

Equipment and furniture & fixtures have lives of 2-10 years. Buildings have lives of 39 years.

Depreciation for fixed assets has been provided over the estimated useful lives listed above using the straight-line method. For purchased fixed assets, the cost is used as the basis for depreciation. Donated fixed assets are depreciated using net book value as the basis and remaining useful life for the life of the asset. Depreciation and amortization for the period ended May 31, 2017 amounted to \$106,484.

NOTE 3 – NOTES PAYABLE

For the year ended May 31, 2017 the Organization's long-term debt consisted of the following:

The principle balance of a 4.75% note payable to USDA, Rural Development, due in monthly installments of principle and interest of \$3,883.

This note matures on August 12, 2041. \$ 670,387

The principle balance of a 3.75% note payable to USDA, Rural Development, due in monthly installments of principle and interest of \$678.

This note matures on November 12, 2018. 12,518

TOTAL \$ 682,905

Less: Current maturities (22,845)

Long-term debt \$ 660,060

Kids Central, Inc.  
Notes to Financial Statements  
May 31, 2017

NOTE 3 – NOTES PAYABLE (CONTINUED)

Future scheduled maturities of long-term debt are as follows:

Year Ended May 31,	Amount
2018	\$ 22,845
2019	20,368
2020	16,537
2021	17,340
2022-2026	100,176
2027-2031	126,972
2032-2036	160,934
2037-2041	206,004
2042	11,729
Total	<u>\$ 682,905</u>

NOTE 4 – RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purpose:

	Amount
Time or purpose restricted for period after May 31, 2017	\$ <u>88,296</u>
TOTAL	\$ <u><u>88,296</u></u>

#### NOTE 5 – FAIR VALUE OF FINANCIAL INSTRUMENTS

The estimated fair values of financial instruments under FASB Codification 825-10, *Disclosures About Fair Value of Financial Instruments*, as amended by FASB Codification 820-10, are determined based on relevant market information. These estimates involve uncertainty and cannot be determined with precision. The following methods and assumptions are used to estimate the fair value of each class of financial instrument:

The carrying amounts of cash, receivables, prepaids, payables, and accrued expenses on the statement of financial position approximate fair value due to the short-term nature of these items.

The carrying amounts of debt on the statement of financial position approximate fair value, which is estimated on current market rates offered to or by the Organization for similar instruments.

FASB Codification 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. FASB Codification 820-10 also establishes a fair value hierarchy which requires the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Unobservable inputs used to measure fair value to the extent that observable inputs are not available and that are supported by little or no market activity for the asset or liability at the measurement date.

Kids Central, Inc.  
Notes to Financial Statements  
May 31, 2017

NOTE 6 – IN KIND

Kids Central, Inc. is required by funding sources to contribute a percent of the cost of the program through cash or in-kind contributions. The contributions for the year ended May 31, 2017 for matching requirements are as follows:

<u>Funding Source</u>	<u>Matching Requirement</u>
Department of Health and Human Services:	
Head Start	\$ 717,506
Early head start	<u>239,169</u>
 Total actual match	 \$ <u>956,675</u>

For financial statement reporting, only in-kind income for property, rent, and professional services is reflected. Total in-kind for financial statement reporting is \$98,865. Total in-kind contributions for the year were \$1,202,341.

NOTE 7 – RETIREMENT PLAN

The Organization contributes to a 401-K retirement plan. Under this plan, qualifying employees contribute designated amounts toward the plan. The Organization will contribute matching amounts up to 5% of participating employee's wages. During the year, the Organization's required and actual contributions amounted to \$43,649.

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events have been evaluated as of December 15, 2017, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

Kids Central, Inc.  
 Norton, Virginia  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended May 31, 2017

Schedule 1

<u>Federal Grantor/Pass-through Grantor/ Program Title</u>	<u>Federal Catalog Number</u>	<u>Total Federal Expenditures</u>
Department of Health and Human Services:		
Direct Payments:		
Administration for Children, Youth, and Families Head Start	93.600*	\$ 3,826,693
Total Department of Health and Human Services		<u>3,826,693</u>
Department of Agriculture:		
Direct Payments:		
Child and Adult Care Food Program	10.558	186,001
Total Department of Agriculture		<u>186,001</u>
Total Expenditures of Federal Awards		<u>\$ 4,012,694</u>

\*Denotes Major Program

Notes to the Schedule of Expenditures of Federal Awards

Note A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Kids Central, Inc. under programs of the federal government for the year ended May 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Kids Central, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Kids Central, Inc.

Note B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - INDIRECT COST RATE

Kids Central, Inc. has elected not to use the 10% de minimus indirect cost rate allowed under Uniform Guidance.



I. SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

Type of Auditor's report issued:	Unmodified
Prepared in accordance with GAAP	Yes
Internal control over financial reporting:	
Material weakness identified:	No
Significant deficiencies identified:	No
Noncompliance material to financial Statements noted:	No

FEDERAL AWARDS

Internal control over major programs:	
Material weakness identified:	No
Significant deficiencies identified:	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance:	None
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee	Yes
Identification of Federal Programs:	

<u>PROGRAM</u>	<u>CATALOG NUMBER</u>	<u>FINDINGS</u>	<u>QUESTIONED COST</u>
Head Start	93.600	None	None

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS

None

IV. STATUS OF PRIOR AUDIT FINDINGS

None

Kids Central, Inc.  
 Norton, Virginia  
 Statement of Functional Expenses  
 For the Year Ended May 31, 2017

Expense Classification	Management &			Totals
	Program Expenses	General	Fundraising	
Advertising	\$ 8,156	\$ 1,129	\$ -	9,285
Contract services	58,813	32,622	-	91,435
Cost of food and material	185,210	-	-	185,210
Depreciation	106,484	-	-	106,484
Fringe benefits	494,850	70,270	-	565,120
In-kind expenses	96,865	-	-	96,865
Insurance	8,469	55,976	-	64,445
Interest expense	34,759	-	-	34,759
Miscellaneous	11,735	11,581	-	23,316
Payroll taxes	214,254	7,126	-	221,380
Repairs and maintenance	50,844	-	-	50,844
Rent - space	33,600	-	-	33,600
Salaries and wages	2,147,011	221,767	-	2,368,778
Supplies and equipment	132,881	5,305	-	138,186
Support and parent services	667	-	-	667
Telephone	23,950	-	-	23,950
Transportation	35,704	-	-	35,704
Training and testing	41,685	-	-	41,685
Travel and meetings	172	12,014	-	12,186
Utilities	112,587	8,771	-	121,358
	\$ 3,798,696	\$ 426,561	\$ -	\$ 4,225,257

# KIDS CENTRAL, INC.

## TRANSPORTATION



Bus transportation is provided for children in the part day/part year option. Each bus has integrated safety restraints built into the seats, for use with children under 40 pounds. Seat belts are worn by all passengers. Bus monitors ride the bus on every trip with children on board, to maintain safety, with the children and go to the door to check if the family didn't see the bus outside. Drivers and bus monitors ALWAYS make sure someone is home to care for the child, before leaving the premises. We ask parents and caregivers to walk their child out to the bus, to teach them safe boarding. We also ask parents to call the center if their child will not attend. Drivers plan their route in order to have the bus door open on the same side of the road as the child's home/place of care.

Bus riders receive safety training and they work with the driver with our emergency bus drills, which are done on a regular basis. Our buses provide transportation for children out to a 10 mile radius from the center or within a 1 hour round trip bus route. If families live outside that limit, they can bring their child to a pick up point and the child can board the bus and still enjoy that social experience with his/her friends

Bus monitoring is an excellent way for family and community members to volunteer. They can be picked up at home or meet the driver at the center. Bus routes are planned to be as short as possible.

The bus allows us to take field trips to learn about our communities and its people and the work that they do. We especially like to visit the children's parents' place of employment and have them be our guide and teach us about the work that they do. At least one teacher in each class has a current CDL and can drive their class to intriguing, cultural experiences.



# KIDS CENTRAL, INC.

## PARENT, FAMILY & COMMUNITY ENGAGEMENT



Kids Central, Inc. program uses a family centered approach to provide support services, partnering with parents to advance the Parent, Family and Community Engagement (PFCE) efforts. Family and community support services are designed to assist the family in developing skills necessary to identify their own goals and effectively utilize community resources to help achieve those goals.

In order to enhance our parent engagement efforts, Kids Central, Inc. adopted and implemented a Parent, Family & Community Engagement Framework (PFCE) Plan of Action. Head Start's PFCE Framework approach is designed to help programs achieve outcomes that lead to positive and long-lasting changes for children and families. Kids Central's PFCE Plan of Action identified specific outcomes, timeframes, action steps, resources, and measures of success, and aligns with the seven components of the PFCE Framework:

1. Family Well-Being
2. Positive Parent-Child Relationships
3. Families as Lifelong Educators
4. Families as Learners
5. Family Engagement in Transition
6. Family Connections to Peers and Community
7. Families as Advocates and Leaders



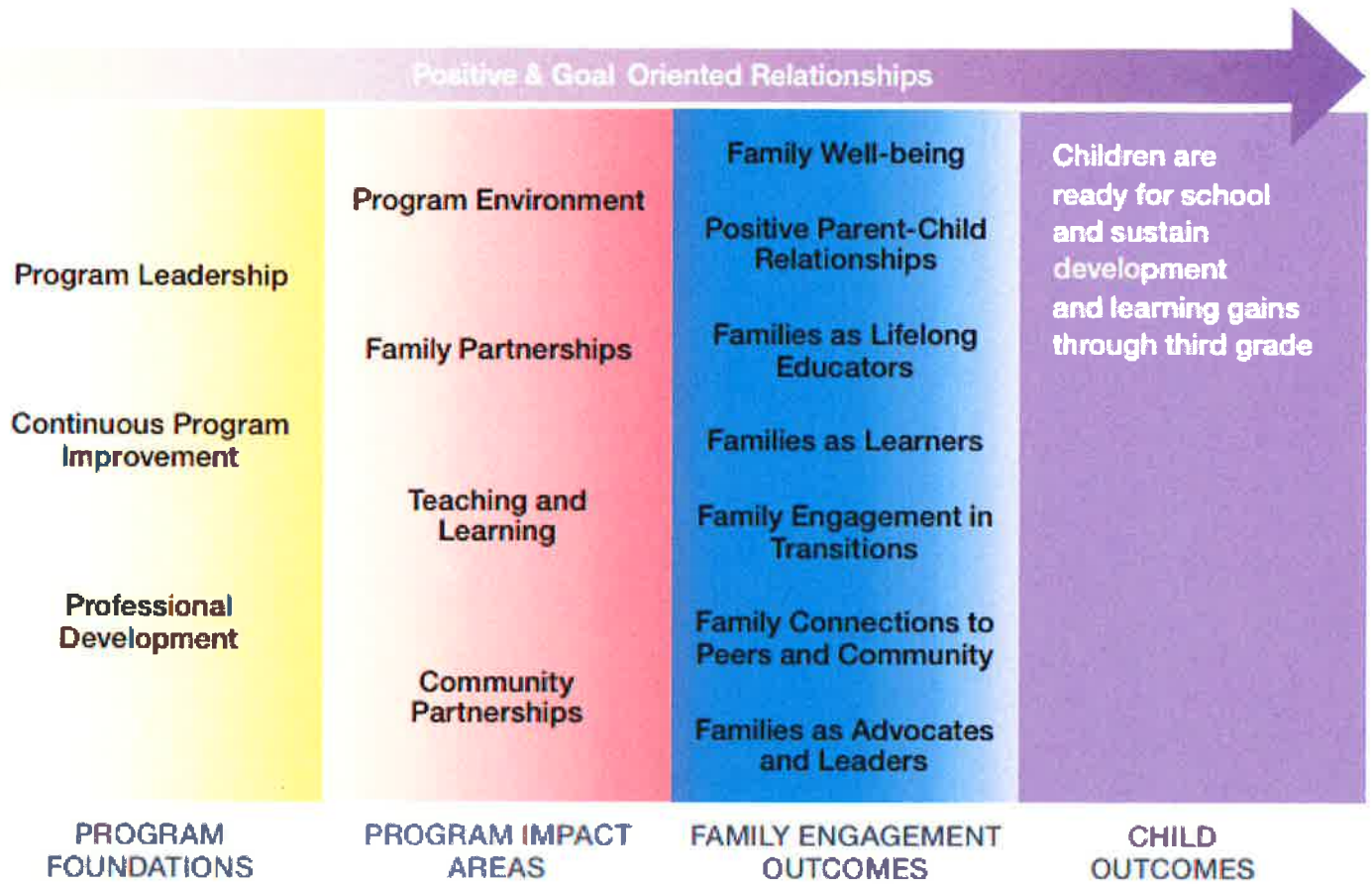
Recognizing the critical role of parents as the child's first teacher, the program provides a variety of opportunities for parent engagement and leadership. These activities promote parent engagement in their child's education, advocacy, and the development of relationships among peers and the community.

At Kids Central, Inc., parents are engaged in their child's education. Parents are given ideas to increase involvement with their children, such as:

- \*Contributing to their child's individual goal development by completing of developmental screenings throughout the program year.
- \*Following through on home activities designed with teaching staff to help children meet individual goals.
- \*Providing ideas for implementation of curriculum goals throughout the program year.
- \*Participating in the literacy goals through home activities.
- \*Volunteering in the classroom.
- \*Participating in home visits and parent/teacher conferences throughout the year.
- \*Ensuring their child attends class on a regular basis.
- \*Communicating with classroom staff regarding home events that may effect the child's classroom performance.
- \*Participating in Family Day events and parent meetings.
- \*Participating in parent and child activities in the classroom.
- \*Visiting the classroom during mealtime.
- \*Participating in the continuous self-assessment of the program.
- \*Serving on the Policy Council.

## PARENT, FAMILY, AND COMMUNITY ENGAGEMENT FRAMEWORK

When parent and family engagement activities are systemic and integrated across program foundations and program impact areas, family engagement outcomes are achieved, resulting in children who are healthy and ready for school. Parent and family engagement activities are grounded in positive, ongoing, and goal-oriented relationships with families.



Annual Trips



Movie Night



Family Days

**KIDS CENTRAL  
FAMILY ENGAGEMENT  
PROGRAM**



Families engaged in a FUDGE (Fathers Uncles Dads Granddads and Everyone else) wood working night. Each family attending enjoyed a spaghetti dinner, built and painted a wooden model of their choice.



During each year, KCI hosts family involvement events in the community to promote togetherness. KCI hosted movie night at the Central Drive-In Norton, VA. Family and staff viewed a movie on the big screen and enjoyed a night of togetherness. Over 300 people attended this event.



The "End of the Year Blast" was an overwhelming success this past year as well. KCI provides a day of education and fun to over 800 children and families combined!



KCI hosted a Scholastic Book Fair this past year as well. Families were able to take advantage of purchasing books buy one get one free!

## **KIDS CENTRAL FAMILY ENGAGEMENT PROGRAM**

# KIDS CENTRAL, INC.

## GOVERNANCE



### BOARD OF DIRECTORS

The governing body for Kids Central, Inc. Head Start and Early Head Start has the fiscal and legal responsibility for the agency. Members are representatives of the community but at least one member must represent the following professions:

- Expertise in fiscal management or accounting
- Expertise in early childhood education and development
- Licensed attorney

Kids Central, Inc. Head Start and Early Head Start is fortunate to either have board members or advisory members reflecting the above criteria. The board of directors meets monthly (except for July) and has various committees that members may choose to serve or be appointed. The committees are: Executive Committee, Board Development, Financial Development, Personnel, Program Development, Image Development, Facilities Development, and Strategic Long Rang Plan. Each member is elected to serve a one year term with no limits on the number of terms that can be served.

### Members of the Board of Directors 2016-2017

Will Sturgill	Ronald Kendrick	Paula Herron
Bill Dotson	Sister Bernie Kenny	Rhonda Bennett
Sherry Tabor	Thomas Williams	Whitney Scott
Harry Childress	Edward Hutchinson	Jeff Kiser

### POLICY COUNCIL

Policy council representatives and alternates are elected by the parent groups of each center during the months of August and September. During the Policy Council annual meeting in October, all members are seated and the members elect offices. The Policy Council also elects one member to serve as a liaison to the Board of Directors and to attend all Board meetings. At the October meeting the Policy Council also receives training on the roles and responsibilities of a Policy Council member as defined by the Performance Standards.

Policy Council meetings are held on the second Wednesday of each month (except for July). Members also invite and elect community representatives to serve on the Policy Council.

Executive Committee members of the Policy Council for 2016-2017:

Steven Raleigh – **Chair**, Ryan Clevinger, **Vice-Chair**, Nikita Branham – **Secretary**, and Tabitha Vanover – **Treasurer**.



**Kids Central, Inc.**  
**5345 Esserville Road**  
**P.O. Box 661**  
**Norton, VA 24273**  
**276-679-0514**

**Serving: Wise and Dickenson Counties and the City of  
Norton**