

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2024

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2024 calendar year, or tax year beginning 06/01/24, and ending 05/31/25

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization KIDS CENTRAL, INC.		D Employer identification number 54-1023958
	Doing business as		E Telephone number 276-679-0518
	Number and street (or P.O. box if mail is not delivered to street address) P.O. BOX 661 5345 ESSERVILLE RD		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code NORTON VA 24273		G Gross receipts \$ 5,197,326
F Name and address of principal officer: WILLIAM STURGILL 150 RIDGEFIELD ROAD WISE VA 24293			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: HTTP://KIDSCENTRALINC.COM			H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1965 M State of legal domicile: VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)		3 9
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4 9
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)		5 103
	6 Total number of volunteers (estimate if necessary)		6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 2		7a 0
7b Net unrelated business taxable income from Form 990-E, Part 1, line 11		7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	5,065,376	5,193,686
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,987	3,640
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,067,363	5,197,326
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,811,516	3,912,930
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,412,901	1,359,197
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,224,417	5,272,127
19 Revenue less expenses. Subtract line 18 from line 12	-157,054	-74,801	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,007,806	1,820,655
	22 Net assets or fund balances. Subtract line 21 from line 20	1,020,495	908,144
		987,311	912,511

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer WILLIAM STURGILL CHAIRMAN		Date
	Type or print name and title		
Paid Preparer Use Only	Preparer's name MICHAEL W. PENNINGTON, CPA	Preparer's signature MICHAEL W. PENNINGTON, CPA	Date 02/12/26
	Firm's name HBC CPAS	Firm's EIN 06-1662488	Check <input type="checkbox"/> if self-employed PTIN P02090465
	Firm's address PO BOX 821 ABINGDON, VA 24212	Phone no. 276-628-1123	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,752,256 including grants of \$) (Revenue \$ 5,073,832) KIDS CENTRAL, INC. PROVIDES COMPREHENSIVE EARLY DEVELOPMENT FOR APPROXIMATELY 345 DISADVANTAGED PRESCHOOL CHILDREN AND THEIR FAMILIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$) N/A

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 4,752,256

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	103		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		X
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed VA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

KIDS CENTRAL, INC.
NORTON

P.O. BOX 661

VA 24273

276-679-0518

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TAMMY MULLINS EXECUTIVE DIRECTOR	40.00 0.00			X			102,588	0	0	
(2) MICHAEL PORTER COMPTROLLER	40.00 0.00			X			83,164	0	0	
(3) BILL DOTSON DIRECTOR	0.00 0.00	X					0	0	0	
(4) IDA MULLINS DIRECTOR	0.00 0.00	X					0	0	0	
(5) RON KENDRICK DIRECTOR	0.00 0.00	X					0	0	0	
(6) PAULA HERRON VICE-CHAIRMAN	0.00 0.00	X		X			0	0	0	
(7) WILLIAM STURGILL CHAIRMAN	0.00 0.00	X		X			0	0	0	
(8) HARRY CHILDRESS TREASURER	0.00 0.00	X		X			0	0	0	
(9) BRANDON BOLLING DIRECTOR	0.00 0.00	X		X			0	0	0	
(10) KATHY STILL SECRETARY	0.00 0.00		X				0	0	0	
(11) MELESSIA MCCRAY DIRECTOR	0.00 0.00	X		X			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal							185,752			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							185,752			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	5,073,831				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	119,855				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 101,047				
	h	Total. Add lines 1a-1f		5,193,686				
	Program Service Revenue	2a			Business Code			
b								
c								
d								
e								
f			All other program service revenue					
g			Total. Add lines 2a-2f					
Other Revenue	3			Investment income (including dividends, interest, and other similar amounts)	3,640	3,640		
	4			Income from investment of tax-exempt bond proceeds				
	5			Royalties				
	6a	Gross rents	6a		(i) Real			
			6a		(ii) Personal			
			6a					
	b			Less: rental expenses	6b			
	c			Rental inc. or (loss)	6c			
	d			Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	7a		(i) Securities			
			7a		(ii) Other			
			7a					
	b			Less: cost or other basis and sales exps.	7b			
	c			Gain or (loss)	7c			
	d			Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
		8a						
b			Less: direct expenses	8b				
c			Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19	9a						
		9a						
b			Less: direct expenses	9b				
c			Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a						
		10a						
b			Less: cost of goods sold	10b				
c			Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a			Business Code				
	b							
	c							
	d			All other revenue				
	e			Total. Add lines 11a-11d				
12 Total revenue. See instructions				5,197,326	3,640	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	185,752	185,752		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,863,434	2,592,829	270,605	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	606,217	541,640	64,577	
10 Payroll taxes	257,527	242,470	15,057	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	544	472	72	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	50,500	50,500		
17 Travel	5,001	4,891	110	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	21,800		21,800	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	284,420	284,420		
23 Insurance	88,177	1,995	86,182	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a COST OF FOOD & MATERIAL	236,464	236,464		
b SUPPLIES AND EQUIPMENT	169,841	165,715	4,126	
c UTILITIES	131,915	127,975	3,940	
d INKIND	101,047	101,047		
e All other expenses	269,488	216,086	53,402	
25 Total functional expenses. Add lines 1 through 24e	5,272,127	4,752,256	519,871	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	131,866	1	143,238
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	252,952	3	252,377
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	31,481	9	26,275
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,839,690		
	b	Less: accumulated depreciation	10b 2,517,275	10c 1,443,962	1,322,415
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	147,545	15	76,350
16	Total assets. Add lines 1 through 15 (must equal line 33)	2,007,806	16	1,820,655	
Liabilities	17	Accounts payable and accrued expenses	302,688	17	301,025
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	570,027	23	530,590
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	147,780	25	76,529
	26	Total liabilities. Add lines 17 through 25	1,020,495	26	908,144
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions	987,311	28	912,511
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	987,311	32	912,511
33	Total liabilities and net assets/fund balances	2,007,806	33	1,820,655	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,197,326
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,272,127
3	Revenue less expenses. Subtract line 2 from line 1	3	-74,801
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	987,311
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	912,511

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %
15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test — 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests — 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests — 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2024 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule B
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

Attach to Form 990, 990-EZ, or 990-PF.

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

KIDS CENTRAL, INC.

54-1023958

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250	\$ 4,861,568	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF HHS 150 S. INDEPENDENCE MAIL WEST PHILADELPHIA PA 19106-3499	\$ 212,263	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment
- b** Permanent endowment
- c** Term endowment

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

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

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		353,529		353,529
b Buildings		1,367,384	815,122	552,262
c Leasehold improvements				
d Equipment		1,238,961	1,150,212	88,749
e Other		879,816	551,941	327,875
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,322,415

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ROU OPERATING LEASES	64,158
(3) ROU FINANCING LEASES	12,371
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	76,529

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements		1	5,197,326
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	5,197,326
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,197,326

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

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

1	Total expenses and losses per audited financial statements		1	5,235,720
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	5,235,720
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	36,407	
c	Add lines 4a and 4b		4c	36,407
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	5,272,127

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER
 BOOK / TAX DEPRECIATION DIFFERENCE \$ 36,407

SCHEDULE E

(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain in Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.
Also provide any other additional information. See instructions.

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION

KID CENTRAL RECEIVES 93.600 AND 10.558 FUNDING FROM THE FEDERAL GOVERNMENT

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()	X	1	101,047	
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2024

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M - SUPPLEMENTAL INFORMATION
THE ORGANIZATION RECEIVES IN-KIND CONTRIBUTIONS AND SUPPORT TOWARDS
PROGRAMS TO CARRY OUT ITS MISSION. IN-KIND RECEIVED INCLUDES FREE OR
DISCOUNTED SPACE.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

KIDS CENTRAL, INC.

Employer identification number

54-1023958

FORM 990 - ORGANIZATION'S MISSION

KIDS CENTRAL INC. PROVIDES COMPREHENSIVE EARLY DEVELOPMENT FOR APPROXIMATELY 345 DISADVANTAGED PRESCHOOL CHILDREN AND THEIR FAMILIES. FEDERAL HEAD START PROGRAM FUNDED THRU DEPARTMENT OF HEALTH AND HUMAN SERVICES.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

KIDS CENTRAL, INC. PROVIDES COMPREHENSIVE EARLY DEVELOPMENT FOR APPROXIMATELY 372 DISADVANTAGED PRESCHOOL CHILDREN AND THEIR FAMILIES

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 FINANCE COMMITTEE REVIEWS 990 PRIOR SUBMISSION.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
YES

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
EACH YEAR THE BOARD OF DIRECTORS REVIEW PERFORMANCE OF KEY EMPLOYEES AND MAKE THE DECISION AS TO WHETHER TO RETAINED THEM OR NOT. IT IS THE INDEPENDENT BOARD OF DIRECTORS THAT PERFORMS EMPLOYEE REVIEWS OF KEY STAFF MEMBER S.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL GOVERNING DOCUMENTS ARE AVAILABLE ON THE WEBSITE OR AVAILABLE UPON REQUEST AT THE MAIN OFFICE.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

\$ 1

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

KIDS CENTRAL, INC.

Identifying number

54-1023958

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	248,013

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	248,013
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	GMC Bus #34 EHS	12/06/01	34,255			34,255	5 MO S/L	34,255	0
7	06 Ford Pickup #107	10/19/07	16,400			16,400	5 MO S/L	16,400	0
8	09 Toyota Yaris #100	5/29/09	14,994			14,994	5 MO S/L	14,994	0
9	GMC Bus #1	11/06/09	41,972			41,972	5 MO S/L	41,972	0
10	Chev. Bus #3	1/14/10	44,743			44,743	5 MO S/L	44,743	0
11	Chev. Bus #4	1/14/10	44,743			44,743	5 MO S/L	44,743	0
12	Chev. Bus #6	1/14/10	44,743			44,743	5 MO S/L	44,743	0
13	10 Ford Focus #105	1/28/10	15,000			15,000	5 MO S/L	15,000	0
14	10 Ford Focus #106	1/28/10	15,000			15,000	5 MO S/L	15,000	0
15	2006 Chev. Van	5/10/10	10,000			10,000	5 MO S/L	10,000	0
16	Chev. Bus #7	12/22/10	44,743			44,743	5 MO S/L	44,743	0
17	2011 Nissan Versa	5/27/11	13,854			13,854	5 MO S/L	13,854	0
18	2011 Nissan Versa	5/27/11	13,772			13,772	5 MO S/L	13,772	0
19	Chev. Bus #5	12/21/11	45,867			45,867	5 MO S/L	45,867	0
20	Chev. Bus #8	12/21/11	45,867			45,867	5 MO S/L	45,867	0
21	Chev. Bus #9	12/21/11	45,867			45,867	5 MO S/L	45,867	0
22	John Deere Tractor W/accessories	5/29/12	16,512			16,512	5 MO S/L	16,512	0
23	2012 Nissan Versa	8/21/12	13,805			13,805	5 MO S/L	13,805	0
24	2012 Nissan Versa	8/21/12	13,805			13,805	5 MO S/L	13,805	0
25	2012 Nissan Versa	8/21/12	13,805			13,805	5 MO S/L	13,805	0
26	Chev. Bus #10	9/23/13	47,965			47,965	5 MO S/L	47,965	0
27	Chev. Bus #11	9/23/13	47,965			47,965	5 MO S/L	47,965	0
28	2014 Chevrolet Sonic	5/28/15	14,000			14,000	5 MO S/L	14,000	0
30	2014 Chevrolet Sonic	6/03/15	14,000			14,000	5 MO S/L	14,000	0
31	2020 Chevy Spark	12/16/19	15,153			15,153	5 MO S/L	13,385	1,768
32	2019 Chevy Trax	12/16/19	20,005			20,005	5 MO S/L	17,671	2,334
33	04 GMC Truck	8/03/20	2,300			2,300	5 MO S/L	1,763	460
35	2020 Chevy Trax	8/06/20	20,287			20,287	5 MO S/L	15,553	4,058
36	2020 Chevy 29 Passenger Bus	8/06/20	59,000			59,000	5 MO S/L	45,233	11,800
37	2020 Chevy 29 Passenger Bus	8/06/20	59,000			59,000	5 MO S/L	45,233	11,800
38	2020 Chevy 29 Passenger Bus	8/06/20	59,000			59,000	5 MO S/L	45,233	11,800
40	2020 Chevy Trax	11/13/20	19,998			19,998	5 MO S/L	14,332	4,000
41	2020 Chevy Trax	11/13/20	19,998			19,998	5 MO S/L	14,332	4,000
42	2022 Chevy 21 Passenger Bus	2/23/21	63,367			63,367	5 MO S/L	41,189	12,673
43	2022 Chevy 29 Passenger Bus	2/23/21	55,842			55,842	5 MO S/L	36,297	11,169
44	2011 Chevy Silverado	5/25/21	19,003			19,003	5 MO S/L	11,402	3,800
45	Building-Appalachia	4/27/95	61,835			61,835	39 MO S/L	45,993	1,585
46	Roof- Appalachia	2/26/97	11,700			11,700	39 MO S/L	8,175	300
47	Improvements-Appalachia	8/29/99	24,200			24,200	39 MO S/L	15,368	620
48	Improvements-Appalachia	9/30/99	19,560			19,560	39 MO S/L	12,381	502
49	Fire sys-Appalachia	8/31/99	4,330			4,330	7 MO S/L	4,330	0
50	Paving-Esserville-Dist.	8/01/99	8,740			8,740	15 MO S/L	8,740	0
51	Building-Esserville-HS	7/05/00	438,848			438,848	40 MO S/L	262,391	10,971
52	Esserville HS-Paving/Fence	7/05/00	16,695			16,695	10 MO S/L	16,695	0
53	Carpet	9/12/00	15,933			15,933	10 MO S/L	15,933	0
54	Administrative Office Bld	7/23/02	194,005			194,005	39 MO S/L	108,600	4,975
55	Paving- Esserville EHS	5/31/12	17,000			17,000	15 MO S/L	13,597	1,133
56	Paving-Appalachia	5/31/12	6,000			6,000	15 MO S/L	4,800	400
57	Roof - Adminstrative Building	4/24/19	18,043			18,043	10 MO S/L	7,749	1,805
58	Heat Pump - Esserville Finance	5/31/19	6,990			6,990	10 MO S/L	3,495	699
59	Vinyl Flooring - Esserville	3/24/21	11,503			11,503	10 MO S/L	3,643	1,150
60	Land-Appalachia	4/27/95	13,335			13,335	0 -- Land	0	0
61	Land - Esserville	7/05/00	72,977			72,977	0 -- Land	0	0
62	Land - Esserville Adminstrative Office	7/23/02	135,992			135,992	0 -- Land	0	0
63	Modular Classroom-Wise	2/01/92	33,763			33,763	10 MO S/L	33,763	0
64	Modular Classroom-Coeb I	4/30/93	43,658			43,658	10 MO S/L	43,658	0
65	Modular Classroom-Esserville	5/08/02	60,391			60,391	10 MO S/L	60,391	0
66	ROOF-ADM	8/21/03	21,600			21,600	10 MO S/L	21,600	0
67	Workstations Esserville	1/19/06	7,500			7,500	10 MO S/L	7,500	0
68	Porch Remodel-Appalachia	6/14/12	8,500			8,500	10 MO S/L	8,500	0
69	Wise Center HVAC System	4/06/18	18,050			18,050	10 MO S/L	11,130	1,805
70	Roof Esserville PY	10/01/18	7,715			7,715	10 MO S/L	4,289	772
71	Heat Pump - Esserville PY	5/31/19	11,197			11,197	10 MO S/L	4,479	1,120
72	UMWA Furn & Fixt	10/29/01	20,000			20,000	7 MO S/L	20,000	0
73	Playground-Clinchco	3/13/97	8,180			8,180	7 MO S/L	8,180	0
74	Playground-Coebum II	9/25/96	10,800			10,800	7 MO S/L	10,800	0
75	Appalachia I-Playground Equip.	6/01/03	18,965			18,965	5 MO S/L	18,965	0
76	Esserville EHS-Playground equip.	5/24/99	11,344			11,344	7 MO S/L	11,344	0

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
77	Esserville HS-Playground equip.	5/24/99	15,919			15,919	7 MO S/L	15,919	0
78	Coeburn I-Playground equipment	12/06/01	11,635			11,635	7 MO S/L	11,635	0
79	Wise-Playground equipment	12/06/01	12,840			12,840	7 MO S/L	12,840	0
80	Appalachia EHS Playground	11/20/07	14,948			14,948	7 MO S/L	14,948	0
81	Move St. Paul Center to Esserville	12/14/07	33,000			33,000	10 MO S/L	33,000	0
82	10 Ton Split Unit Heat Pump- Esserv Admin	5/31/13	10,700			10,700	10 MO S/L	10,700	0
83	Heat Pump-Esserville Center	8/19/14	5,450			5,450	10 MO S/L	5,450	0
84	Utility Buildings	3/23/15	9,649			9,649	7 MO S/L	9,649	0
85	Mower	3/27/15	3,000			3,000	5 MO S/L	3,000	0
86	Server	5/31/15	9,480			9,480	5 MO S/L	9,480	0
87	2 Hatch Interactive Displays	5/29/15	18,249			18,249	5 MO S/L	18,249	0
88	Esserville Playground Equipment	6/29/15	2,745			2,745	7 MO S/L	2,745	0
89	Coeburn 2 Playground Equipment	6/29/15	1,750			1,750	7 MO S/L	1,750	0
90	Wise Playground Equipment	6/29/15	4,195			4,195	7 MO S/L	4,195	0
91	Kaseyville Playground Equipment	6/29/15	3,940			3,940	7 MO S/L	3,940	0
92	Clintwood Playground Equipment	6/29/15	1,280			1,280	7 MO S/L	1,280	0
93	Appalachia Playground Equipment	6/29/15	1,295			1,295	7 MO S/L	1,295	0
94	Heat Pump Esserville #5	3/17/16	4,985			4,985	10 MO S/L	4,095	498
95	Storage Container - Esserville	6/08/16	3,750			3,750	7 MO S/L	3,750	0
96	Storage Container #2- Esserville	7/08/16	3,750			3,750	7 MO S/L	3,750	0
97	Heat Pump Esserville #6	12/30/16	7,246			7,246	10 MO S/L	4,107	724
98	Haysi Center Playground Equipment	11/03/17	4,867			4,867	7 MO S/L	4,577	290
	Sold/Scrapped: 3/28/25								
99	Haysi Center Fencing	1/18/18	3,078			3,078	7 MO S/L	2,786	292
	Sold/Scrapped: 3/28/25								
100	Wise Center Playground Upgrades	5/18/18	60,667			60,667	7 MO S/L	52,000	8,667
101	Wise Center Fencing	5/31/18	5,381			5,381	7 MO S/L	4,612	769
102	Playground Equipment BSG HS	9/06/18	5,465			5,465	7 MO S/L	4,097	781
103	Playground Install Haysi	9/29/18	4,550			4,550	7 MO S/L	3,466	1,084
	Sold/Scrapped: 3/28/25								
104	Fencing - BSG	11/14/18	5,030			5,030	7 MO S/L	3,594	719
105	Camera System BSG	12/11/18	4,759			4,759	7 MO S/L	3,403	680
106	Camera System Haysi	4/01/19	2,043			2,043	7 MO S/L	1,263	292
107	Classroom Furnishing Ess Toddlers	5/29/19	5,194			5,194	5 MO S/L	4,155	1,039
108	5 Ton Heat Pump Esserville-Kaseyville	9/13/19	7,939			7,939	10 MO S/L	3,705	794
109	3 Ton Heat Pump - Pound Center	11/27/19	6,939			6,939	10 MO S/L	3,123	693
110	Appalachia Heat Pump 1	5/06/20	6,491			6,491	10 MO S/L	2,651	649
111	Appalachia Heat Pump 2	5/06/20	6,491			6,491	10 MO S/L	2,651	649
112	Appalachia Heat Pump 3	5/06/20	6,491			6,491	10 MO S/L	2,651	649
113	Esserville Center Heat Pump 2	2/21/20	5,608			5,608	10 MO S/L	2,383	561
114	Esserville Center Heat Pump 3	2/21/20	5,608			5,608	10 MO S/L	2,383	561
115	Esserville Center Heat Pump 4	2/21/20	5,608			5,608	10 MO S/L	2,383	561
116	Esserville Center Heat Pump 7	2/21/20	5,608			5,608	10 MO S/L	2,383	561
117	Esserville Center Heat Pump 9	2/21/20	5,608			5,608	10 MO S/L	2,383	561
118	Esserville Center Heat Pump 10	2/21/20	5,608			5,608	10 MO S/L	2,383	561
119	Esserville Center Heat Pump Kitchen	2/21/20	7,800			7,800	10 MO S/L	3,315	780
120	Esserville Admin Heat Pump Reception	5/22/20	7,195			7,195	10 MO S/L	2,878	720
121	Sunshade	6/01/20	19,150			19,150	7 MO S/L	16,658	2,492
122	12 x 32 Lofted Garage	4/27/21	9,519			9,519	7 MO S/L	4,193	1,360
126	Playground Equip - Pound Ctr	7/14/21	7,567			7,567	7 MO S/L	3,153	1,081
127	Carrier 5-ton Heat Pump - Coeburn	8/04/21	14,479			14,479	10 MO S/L	4,103	1,448
128	2018 Dodge Ram Promaster City	8/05/21	19,556			19,556	5 MO S/L	10,755	3,911
129	2014 Dodge Grand Caravan	2/14/22	18,635			18,635	5 MO S/L	8,696	3,727
130	2014 Dodge Grand Caravan	2/14/22	18,835			18,835	5 MO S/L	8,790	3,767
131	2022 Chevy Trax	3/28/22	23,355			23,355	5 MO S/L	10,510	4,671
132	2022 Chevy Trax	3/28/22	24,360			24,360	5 MO S/L	10,962	4,872
133	Playground Equip/Resurface - Appalachia	4/05/22	38,700			38,700	7 MO S/L	11,978	5,529
134	Playground Padding - Appalachia	4/05/22	18,480			18,480	7 MO S/L	5,720	2,640
135	Playground Equip/Resurface - Big Stone	4/05/22	38,700			38,700	7 MO S/L	11,978	5,529
136	Playground Equip/Resurface - Esserville	4/05/22	38,700			38,700	7 MO S/L	11,978	5,529
137	Ductless Heat Pump System - Admin	5/09/22	8,879			8,879	10 MO S/L	2,590	888
138	Playground/Trike Path/Resurf - Big Stone	8/01/23	111,420			111,420	10 MO S/L	9,285	11,142
139	Gutter replacement	7/01/21	21,147			21,147	15 MO S/L	4,112	1,410
140	Kitchen Remodel	5/25/22	17,221			17,221	39 MO S/L	920	442
141	Security System	11/15/21	70,219			70,219	7 MO S/L	25,690	10,031
142	Playground Boss	5/06/22	10,039			10,039	7 MO S/L	2,988	1,434
143	12x20 Outdoor Bldg Admin	5/27/22	8,432			8,432	7 MO S/L	2,509	1,205
144	Vehicle Lift	6/01/22	15,110			15,110	7 MO S/L	4,317	2,159
145	Heat Pump - Admin	6/01/22	10,685			10,685	10 MO S/L	2,137	1,069
146	Playground Pedal Path Deluxe	8/01/22	12,325			12,325	7 MO S/L	3,228	1,761
147	Playground County Garage/Filling	8/01/22	6,802			6,802	7 MO S/L	1,781	972

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
148	2022 Chevy Trax	11/01/22	24,105			24,105	5 MO S/L	7,633	4,821
149	2022 Chevy Trax	11/01/22	23,485			23,485	5 MO S/L	7,437	4,697
150	Esserville Roof	8/01/22	36,043			36,043	10 MO S/L	6,608	3,604
151	Esserville Roof	9/01/22	35,785			35,785	10 MO S/L	6,262	3,579
152	Modular CIP	9/08/23	189,432			189,432	10 MO S/L	14,207	18,944
153	CIP	5/31/25	131,225			131,225	0 -- Land	0	0
154	Server	8/01/24	19,982			19,982	10 MO S/L	0	1,665
Total Other Depreciation			<u>3,852,185</u>			<u>3,852,185</u>		<u>2,287,969</u>	<u>248,013</u>
Total ACRS and Other Depreciation			<u>3,852,185</u>			<u>3,852,185</u>		<u>2,287,969</u>	<u>248,013</u>
Grand Totals			3,852,185			3,852,185		2,287,969	248,013
Less: Dispositions and Transfers			12,495			12,495		10,829	1,666
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>3,839,690</u>			<u>3,839,690</u>		<u>2,277,140</u>	<u>246,347</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	GMC Bus #34 EHS	12/06/01	34,255	0	0
7	06 Ford Pickup #107	10/19/07	16,400	0	0
8	09 Toyota Yaris #100	5/29/09	14,994	0	0
9	GMC Bus #1	11/06/09	41,972	0	0
10	Chev. Bus #3	1/14/10	44,743	0	0
11	Chev. Bus #4	1/14/10	44,743	0	0
12	Chev. Bus #6	1/14/10	44,743	0	0
13	10 Ford Focus #105	1/28/10	15,000	0	0
14	10 Ford Focus #106	1/28/10	15,000	0	0
15	2006 Chev. Van	5/10/10	10,000	0	0
16	Chev. Bus #7	12/22/10	44,743	0	0
17	2011 Nissan Versa	5/27/11	13,854	0	0
18	2011 Nissan Versa	5/27/11	13,772	0	0
19	Chev. Bus #5	12/21/11	45,867	0	0
20	Chev. Bus #8	12/21/11	45,867	0	0
21	Chev. Bus #9	12/21/11	45,867	0	0
22	John Deere Tractor W/accessories	5/29/12	16,512	0	0
23	2012 Nissan Versa	8/21/12	13,805	0	0
24	2012 Nissan Versa	8/21/12	13,805	0	0
25	2012 Nissan Versa	8/21/12	13,805	0	0
26	Chev. Bus #10	9/23/13	47,965	0	0
27	Chev. Bus #11	9/23/13	47,965	0	0
28	2014 Chevrolet Sonic	5/28/15	14,000	0	0
30	2014 Chevrolet Sonic	6/03/15	14,000	0	0
31	2020 Chevy Spark	12/16/19	15,153	0	0
32	2019 Chevy Trax	12/16/19	20,005	0	0
33	04 GMC Truck	8/03/20	2,300	77	0
35	2020 Chevy Trax	8/06/20	20,287	676	0
36	2020 Chevy 29 Passenger Bus	8/06/20	59,000	1,967	0
37	2020 Chevy 29 Passenger Bus	8/06/20	59,000	1,967	0
38	2020 Chevy 29 Passenger Bus	8/06/20	59,000	1,967	0
40	2020 Chevy Trax	11/13/20	19,998	1,666	0
41	2020 Chevy Trax	11/13/20	19,998	1,666	0
42	2022 Chevy 21 Passenger Bus	2/23/21	63,367	9,505	0
43	2022 Chevy 29 Passenger Bus	2/23/21	55,842	8,376	0
44	2011 Chevy Silverado	5/25/21	19,003	3,801	0
45	Building-Appalachia	4/27/95	61,835	1,586	0
46	Roof- Appalachia	2/26/97	11,700	300	0
47	Improvements-Appalachia	8/29/99	24,200	621	0
48	Improvements-Appalachia	9/30/99	19,560	501	0
49	Fire sys-Appalachia	8/31/99	4,330	0	0
50	Paving-Esserville-Dist.	8/01/99	8,740	0	0
51	Building-Esserville-HS	7/05/00	438,848	10,971	0
52	Esserville HS-Paving/Fence	7/05/00	16,695	0	0
53	Carpet	9/12/00	15,933	0	0
54	Administrative Office Bld	7/23/02	194,005	4,974	0
55	Paving- Esserville EHS	5/31/12	17,000	1,134	0
56	Paving-Appalachia	5/31/12	6,000	400	0
57	Roof - Administrative Building	4/24/19	18,043	1,804	0
58	Heat Pump - Esserville Finance	5/31/19	6,990	699	0
59	Vinyl Flooring - Esserville	3/24/21	11,503	1,150	0
60	Land-Appalachia	4/27/95	13,335	0	0
61	Land - Esserville	7/05/00	72,977	0	0
62	Land - Esserville Adminstrative Office	7/23/02	135,992	0	0
63	Modular Classroom-Wise	2/01/92	33,763	0	0
64	Modular Classroom-Coeb I	4/30/93	43,658	0	0
65	Modular Classroom-Esserville	5/08/02	60,391	0	0
66	ROOF-ADM	8/21/03	21,600	0	0
67	Workstations Esserville	1/19/06	7,500	0	0
68	Porch Remodel-Appalachia	6/14/12	8,500	0	0
69	Wise Center HVAC System	4/06/18	18,050	1,805	0
70	Roof Esserville PY	10/01/18	7,715	771	0
71	Heat Pump - Esserville PY	5/31/19	11,197	1,119	0
72	UMWA Furn & Fixt	10/29/01	20,000	0	0
73	Playground-Clinchco	3/13/97	8,180	0	0
74	Playground-Coeburn II	9/25/96	10,800	0	0
75	Appalachia I-Playground Equip.	6/01/03	18,965	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
76	Esserville EHS-Playground equip.	5/24/99	11,344	0	0
77	Esserville HS-Playground equip.	5/24/99	15,919	0	0
78	Coeburn I-Playground equipment	12/06/01	11,635	0	0
79	Wise-Playground equipment	12/06/01	12,840	0	0
80	Appalachia EHS Playground	11/20/07	14,948	0	0
81	Move St. Paul Center to Esserville	12/14/07	33,000	0	0
82	10 Ton Split Unit Heat Pump- Esserv Admin	5/31/13	10,700	0	0
83	Heat Pump-Esserville Center	8/19/14	5,450	0	0
84	Utility Buildings	3/23/15	9,649	0	0
85	Mower	3/27/15	3,000	0	0
86	Server	5/31/15	9,480	0	0
87	2 Hatch Interactive Displays	5/29/15	18,249	0	0
88	Esserville Playground Equipment	6/29/15	2,745	0	0
89	Coeburn 2 Playground Equipment	6/29/15	1,750	0	0
90	Wise Playground Equipment	6/29/15	4,195	0	0
91	Kaseyville Playground Equipment	6/29/15	3,940	0	0
92	Clintwood Playground Equipment	6/29/15	1,280	0	0
93	Appalachia Playground Equipment	6/29/15	1,295	0	0
94	Heat Pump Esserville #5	3/17/16	4,985	392	0
95	Storage Container - Esserville	6/08/16	3,750	0	0
96	Storage Container #2- Esserville	7/08/16	3,750	0	0
97	Heat Pump Esserville #6	12/30/16	7,246	725	0
100	Wise Center Playground Upgrades	5/18/18	60,667	0	0
101	Wise Center Fencing	5/31/18	5,381	0	0
102	Playground Equipment BSG HS	9/06/18	5,465	587	0
104	Fencing - BSG	11/14/18	5,030	717	0
105	Camera System BSG	12/11/18	4,759	676	0
106	Camera System Haysi	4/01/19	2,043	292	0
107	Classroom Furnishing Ess Toddlers	5/29/19	5,194	0	0
108	5 Ton Heat Pump Esserville-Kaseyville	9/13/19	7,939	794	0
109	3 Ton Heat Pump - Pound Center	11/27/19	6,939	694	0
110	Appalachia Heat Pump 1	5/06/20	6,491	649	0
111	Appalachia Heat Pump 2	5/06/20	6,491	649	0
112	Appalachia Heat Pump 3	5/06/20	6,491	649	0
113	Esserville Center Heat Pump 2	2/21/20	5,608	561	0
114	Esserville Center Heat Pump 3	2/21/20	5,608	561	0
115	Esserville Center Heat Pump 4	2/21/20	5,608	561	0
116	Esserville Center Heat Pump 7	2/21/20	5,608	561	0
117	Esserville Center Heat Pump 9	2/21/20	5,608	561	0
118	Esserville Center Heat Pump 10	2/21/20	5,608	561	0
119	Esserville Center Heat Pump Kitchen	2/21/20	7,800	780	0
120	Esserville Admin Heat Pump Reception	5/22/20	7,195	719	0
121	Sunshade	6/01/20	19,150	0	0
122	12 x 32 Lofted Garage	4/27/21	9,519	1,360	0
126	Playground Equip - Pound Ctr	7/14/21	7,567	1,081	0
127	Carrier 5-ton Heat Pump - Coeburn	8/04/21	14,479	1,448	0
128	2018 Dodge Ram Promaster City	8/05/21	19,556	3,911	0
129	2014 Dodge Grand Caravan	2/14/22	18,635	3,727	0
130	2014 Dodge Grand Caravan	2/14/22	18,835	3,767	0
131	2022 Chevy Trax	3/28/22	23,355	4,671	0
132	2022 Chevy Trax	3/28/22	24,360	4,872	0
133	Playground Equip/Resurface - Appalachia	4/05/22	38,700	5,528	0
134	Playground Padding - Appalachia	4/05/22	18,480	2,640	0
135	Playground Equip/Resurface - Big Stone	4/05/22	38,700	5,528	0
136	Playground Equip/Resurface - Esserville	4/05/22	38,700	5,528	0
137	Ductless Heat Pump System - Admin	5/09/22	8,879	888	0
138	Playground/Trike Path/Resurf - Big Stone	8/01/23	111,420	11,142	0
139	Gutter replacement	7/01/21	21,147	1,409	0
140	Kitchen Remodel	5/25/22	17,221	441	0
141	Security System	11/15/21	70,219	10,031	0
142	Playground Boss	5/06/22	10,039	1,434	0
143	12x20 Outdoor Bldg Admin	5/27/22	8,432	1,205	0
144	Vehicle Lift	6/01/22	15,110	2,158	0
145	Heat Pump - Admin	6/01/22	10,685	1,068	0
146	Playground Pedal Path Deluxe	8/01/22	12,325	1,760	0
147	Playground County Garage/Filling	8/01/22	6,802	972	0
148	2022 Chevy Trax	11/01/22	24,105	4,821	0
149	2022 Chevy Trax	11/01/22	23,485	4,697	0
150	Esserville Roof	8/01/22	36,043	3,604	0
151	Esserville Roof	9/01/22	35,785	3,578	0
152	Modular CIP	9/08/23	189,432	18,943	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
153	CIP	5/31/25	131,225	0	0
154	Server	8/01/24	19,982	1,998	0
	Total Other Depreciation		<u>3,839,690</u>	<u>185,402</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>3,839,690</u>	<u>185,402</u>	<u>0</u>
	Grand Totals		<u>3,839,690</u>	<u>185,402</u>	<u>0</u>

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning 06/01/24, ending 05/31/25		

Name **KIDS CENTRAL, INC.** Taxpayer Identification Number **54-1023958**

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	98,320	119,855	21,535
	2. Membership dues and assessments			
	3. Government contributions and grants	4,967,056	5,073,831	106,775
	4. Program service revenue			
	5. Investment income	1,987	3,640	1,653
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	5,067,363	5,197,326	129,963
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	183,317	185,752	2,435
	16. Salaries, other compensation, and employee benefits	3,628,199	3,727,178	98,979
	17. Professional fundraising fees			
	18. Other professional fees			
	19. Occupancy, rent, utilities, and maintenance	46,200	50,500	4,300
	20. Depreciation and Depletion	254,221	284,420	30,199
	21. Other expenses	1,112,480	1,024,277	-88,203
	22. Total expenses. Add lines 13 through 21	5,224,417	5,272,127	47,710
	23. Excess or (Deficit). Subtract line 22 from line 12	-157,054	-74,801	82,253
Other Information	24. Total exempt revenue	5,067,363	5,197,326	129,963
	25. Total unrelated revenue			
	26. Total excludable revenue	1,987	3,640	1,653
	27. Total assets	2,007,806	1,820,655	-187,151
	28. Total liabilities	1,020,495	908,144	-112,351
	29. Retained earnings	987,311	912,511	-74,800
	30. Number of voting members of governing body	10	9	
	31. Number of independent voting members of governing body	10	9	
	32. Number of employees	107	103	
	33. Number of volunteers			

Form 990	Tax Return History	2024
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Name KIDS CENTRAL, INC.	Employer Identification Number 54-1023958
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	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	4,746,782	4,911,588	5,109,594	5,065,376	5,193,686	
Membership dues						
Program service revenue						
Capital gain or loss		4,658				
Investment income	476	95	396	1,987	3,640	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	4,747,258	4,916,341	5,109,990	5,067,363	5,197,326	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	92,033	92,033		183,317	185,752	
Other compensation	3,182,997	3,193,726	3,464,116	3,628,199	3,727,178	
Professional fees						
Occupancy costs	48,850	45,800	46,200	46,200	50,500	
Depreciation and depletion	117,969	173,131	226,521	254,221	284,420	
Other expenses	1,138,484	1,176,150	1,165,214	1,112,480	1,024,277	
Total expenses	4,580,333	4,680,840	4,902,051	5,224,417	5,272,127	
Excess or (Deficit)	166,925	235,501	207,939	-157,054	-74,801	
Total exempt revenue	4,747,258	4,916,341	5,109,990	5,067,363	5,197,326	
Total unrelated revenue						
Total excludable revenue	476	4,753	396	1,987	3,640	
Total Assets	1,667,236	2,068,124	2,283,611	2,007,806	1,820,655	
Total Liabilities	966,207	1,131,594	1,139,246	1,020,495	908,144	
Net Fund Balances	701,029	936,530	1,144,365	987,311	912,511	

Federal Statements

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
INTEREST INCOME	\$ 3,640			VI		
TOTAL	<u>\$ 3,640</u>					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT SERVICES	\$ 75,218	\$ 28,549	\$ 46,669	\$
TRAINING & TESTING	60,662	60,662		
REPAIRS AND MAINTENANCE	36,588	32,628	3,960	
MISCELLANEOUS	26,958	25,495	1,463	
TRANSPORTATION	26,508	26,508		
POSTAGE	24,216	24,216		
TELEPHONE	17,838	16,528	1,310	
SUPPORT	1,500	1,500		
TOTAL	<u>\$ 269,488</u>	<u>\$ 216,086</u>	<u>\$ 53,402</u>	<u>\$ 0</u>