

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning _____, **2009, and ending** _____, **20**

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

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

C Name of organization

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite

City or town, state or country, and ZIP + 4

D Employer identification number

E Telephone number

F Group Exemption Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method: Cash Accrual
Other (specify) ►

I Website: ► _____

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ _____

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming , check here ► <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ► _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9		
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► _____)	16	
17	Total expenses. Add lines 10 through 16	17		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	
23 Land and buildings	23	
24 Other assets (describe ► _____)	24	
25 Total assets	25	
26 Total liabilities (describe ► _____)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
b	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)?	42b	
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- | | | Yes | No |
|--|------------|-----|----|
| 46 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 | 46 | | |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | |
| b If "Yes," was the related organization a section 527 organization? | 49b | | |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 . . ▶ _____

Sign Here 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	_____ Date
	▶ _____ Type or print name and title	

Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions) _____
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____	EIN ▶ _____	Phone no. ▶ _____	

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization	Employer identification number
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
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, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. 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 ▶ <input type="checkbox"/>		
b 33 1/3 % support test—2008. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**KIDS 4 CHRIST
FORM 990 - / FORM 990EZ**

**STATEMENT 1 / DEPRECIATION & AMORTIZATION REPORT
12/31/09**

**2009
56-2492336**

ASSET DESCRIPTION	DATE IN SVC	COST	LIFE	METHOD	PRIOR DEP.	CURRENT DEP.	TOTAL DEP	VALUE
1990 FORD F350	7/1/2005	\$1,200.00	5	SL	\$840.00	\$239.87	\$1,079.87	\$120.13
1984 DODGE VAN	7/1/2005	\$1,200.00	5	SL	\$840.00	\$239.87	\$1,079.87	\$120.13
1990 CHEVY BUS	7/1/2005	\$2,350.00	5	SL	\$1,645.00	\$469.74	\$2,114.74	\$235.26
REFRIGERATOR	6/1/2006	\$500.00	5	SL	\$258.00	\$99.95	\$357.95	\$142.05
COMMERCIAL FRYER	6/1/2006	\$500.00	5	SL	\$258.00	\$99.95	\$357.95	\$142.05
COMMERCIAL OVEN/GRIDDLE	6/1/2006	\$1,000.00	5	SL	\$516.00	\$199.89	\$715.89	\$284.11
COMMERCIAL KITCHEN EQUIP	3/1/2007	\$500.00	5	SL	\$183.00	\$99.95	\$282.95	\$217.05
KITCHEN EQUIPMENT	8/14/2008	\$3,589.52	5	SL	\$299.00	\$717.51	\$1,016.51	\$2,573.01
COLOR PRINTER	7/1/2005	\$642.00	5	SL	\$449.00	\$128.33	\$577.33	\$64.67
APPLE COMPUTER	10/3/2006	\$3,071.41	5	SL	\$1,382.00	\$613.95	\$1,995.95	\$1,075.46
OPTOMA THEATRE PROJECTOR	11/9/2007	\$1,165.97	5	SL	\$272.00	\$233.07	\$505.07	\$660.90
APPLE COMPUTERS	12/2/2007	\$13,268.25	5	SL	\$2,874.00	\$2,652.20	\$5,526.20	\$7,742.05
STEEL BOOKCASES	3/20/2007	\$825.44	5	SL	\$288.00	\$165.00	\$453.00	\$372.44
WIRE SHELVING	6/27/2007	\$681.19	5	SL	\$204.00	\$136.16	\$340.16	\$341.03
COPIER	8/17/2007	\$1,100.00	5	SL	\$293.00	\$219.88	\$512.88	\$587.12
SIGNS	7/1/2005	\$401.00	5	SL	\$280.00	\$80.16	\$360.16	\$40.84
FURNITURE/COMPUTER	6/1/2006	\$2,500.00	5	SL	\$1,291.00	\$499.73	\$1,790.73	\$709.27
SONSHINE BOOK STORE BOOKS	2/21/2006	\$1,817.92	5	SL	\$1,030.00	\$363.38	\$1,393.38	\$424.54

SUBTOTAL / PREV YEARS: \$36,312.70 \$13,202.00 \$7,258.56 \$20,460.56 \$15,852.14

ASSET DESCRIPTION	DATE IN SVC	COST	LIFE	METHOD	PRIOR DEP.	CURRENT DEP.	TOTAL DEP	VALUE
ICE MAKER	6/25/2009	\$1,246.50	5	SL	\$0.00	\$129.02	\$129.02	\$1,117.48
CAN OPENER	6/25/2009	\$102.00	5	SL	\$0.00	\$10.56	\$10.56	\$91.44

SUBTOTAL / CURRENT YEAR: \$1,348.50 \$0.00 \$139.58 \$139.58 \$1,208.92

TOTAL: \$37,661.20 \$13,202.00 \$7,398.14 \$20,600.14 \$17,061.06

ASSET DESCRIPTION	DATE IN SVC	COST	LIFE	METHOD	PRIOR DEP.	VALUE	SALE PRICE	OBSOLETE
1985 FORD CLUB WAGON	7/1/2005	\$1,200.00	5	SL	\$840.00	\$360.00	\$450.00	\$0.00
LAND	7/1/2006	\$30,000.00	0	N/A	\$0.00	\$30,000.00	\$0.00	\$30,000.00
CHICK LIBRARY BOOKS	6/1/2006	\$1,500.00	5	SL	\$775.00	\$725.00	\$0.00	\$725.00

SUBTOTAL / OBSOLETE OR SOLD: \$32,700.00 \$1,615.00 \$31,085.00 \$450.00 \$30,725.00

\$30,000 in free products promised by purchaser of land asset sold during 2008, previously accounted as "land"

Buyer of said property has been unwilling to fulfill his promise due to unforeseen issues with the property that keep him from fully utilizing it. K4C board voted to write off this asset as the possibility of ever receiving the promised goods is minimal and any legal action against the contract is unlikely to be successful.

\$1,500 (\$725 after depreciation) of books donated from Chickamauga Library

Review of donated books shows that most are 30+ years old and have little to no value for the organization or its clients.

TOTAL OBSOLETE INVENTORY: \$30,725

Mission Statement

The mission of Kids 4 Christ is to make a positive impact on the community by bringing hope to at risk children and their families - opening minds, hearts, and lives of LaFayette's future generations to Jesus while demonstrating Christ's love to them through teaching and Christian example. Kids 4 Christ is working to bridge the space between the sanctuary and the street, integrating Christian people into the lives of kids who would otherwise not have an opportunity to know Christ or His people.

Kids 4 Christ goes beyond just physical needs, focusing on the generational spiritual poverty that keeps many kids from becoming what God has called them to be. Ministries offered through K4C help kids who struggle in school, lack good role-models in their homes, or are simply hungry for the love of Christ. While K4C focuses on children from needy homes, its activities are for any child, regardless of race, finances, or family background.

Core Beliefs & Doctrine

We at Kids 4 Christ recognize Jesus Christ as Lord and Savior, God's only Son. We believe in the One True God and that we are all sinners separated from God through our sin. However, we believe that God, as a man named Jesus, came to Earth through a virgin birth, grew and taught God's Word, and was crucified without fault or sin. We also believe that he rose three days later, a victory over sin and death, and that if we believe in Jesus Christ, and if we claim Him as our Lord and Savior and ask for our sins to be cleansed by His death for us in our place, then we become part of the family of God and will one day be with Him in Heaven. We believe that the Bible (and only the Bible) is God's Word.

Kids 4 Christ is independent and non-denominational, with volunteers representing baptist, methodist, presbyterian, and independent churches. Ministry staff members are expected to adhere to the basic truths stated above while working together to provide children with opportunities to learn them as well. K4C does battle each day to provide those opportunities, seeking to serve populations traditionally overlooked by the church.