

EXTENDED TO MAY 15, 2025

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2023

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

Form header section containing organization name (CHILD CARE SERVICES ASSOCIATION), EIN (56-1514058), address (POST OFFICE BOX 901, CHAPEL HILL, NC 27514), and principal officer (KRISTI SNUGGS).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for 2023 and prior years.

Part II Signature Block

Signature block section with declaration, signature of Kristi Snuggs, and preparer information for Elizabeth Mauch.

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

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: CCSA LEADS EFFORTS TO STRENGTHEN ACCESSIBLE AND AFFORDABLE QUALITY EARLY CARE AND EDUCATION BY PROVIDING SUPPORTS FOR FAMILIES, COMMUNITIES AND THE WORKFORCE. CCSA'S PRIMARY PURPOSE IS TO PROVIDE SERVICES, RESEARCH AND EDUCATION AT THE LOCAL, STATE AND NATIONAL

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 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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 \$ 14,105,931. including grants of \$ 12,682,046.) (Revenue \$) CHILD CARE WAGE\$

THE KEY GOAL OF THE CHILD CARE WAGE\$ PROGRAM IS TO IMPROVE EARLY CARE AND EDUCATION SERVICES. THROUGH INCREASED COMPENSATION, WAGE\$ HELPS ATTRACT AND RETAIN EDUCATED EARLY CHILDHOOD PROFESSIONALS, AND ENCOURAGES PARTICIPANTS TO REACH HIGHER LEVELS OF EDUCATION THROUGH A GRADUATED SUPPLEMENT SCALE. THE PROGRAM'S PRIMARY OUTCOME FOR FY24 WAS THAT THE TURNOVER RATE OF WAGE\$ PARTICIPANTS FOR THE YEAR WOULD BE LESS THAN 25%. RESULTS: OUTCOME MET. THE TURNOVER RATE FOR WAGE\$ PARTICIPANTS WAS 15%, WELL BELOW THE BENCHMARK OF 25%. THIS REPRESENTS INCREASED STABILITY FOR CHILDREN IN THE YEARS WHEN IT IS MOST NEEDED.

4b (Code:) (Expenses \$ 4,760,436. including grants of \$ 3,174,282.) (Revenue \$ 517,208.) T.E.A.C.H. EARLY CHILDHOOD:

THE T.E.A.C.H. EARLY CHILDHOOD NORTH CAROLINA SCHOLARSHIP PROGRAM PROVIDES UNIQUE EDUCATIONAL SCHOLARSHIPS TO CHILD CARE PROFESSIONALS AS A STRATEGY TO IMPROVE THE EDUCATION, COMPENSATION AND RETENTION OF NORTH CAROLINA'S EARLY CARE AND EDUCATION WORKFORCE. SCHOLARSHIPS ARE STRUCTURED USING FOUR COMPONENTS (SCHOLARSHIP, EDUCATION, COMPENSATION AND COMMITMENT) AND ARE AVAILABLE TO FACILITY BASED EARLY EDUCATORS INCLUDING PROGRAM ADMINISTRATORS AND HOME BASED PROFESSIONALS WORKING IN NORTH CAROLINA AND TO INDIVIDUALS WHO PERFORM NON-DIRECT SERVICE FUNCTIONS ON BEHALF OF YOUNG CHILDREN AND FAMILIES THROUGHOUT THE STATE'S EARLY CARE AND EDUCATION SYSTEM. THESE SCHOLARSHIPS ENABLE

4c (Code:) (Expenses \$ 19,265,318. including grants of \$ 12,245,230.) (Revenue \$ 1,408,216.) FEDERAL, STATE & LOCAL INITIATIVES:

100% OF REGIONAL LEAD CCR&R AGENCIES INDICATED THAT ASSISTANCE RECEIVED FROM THE R&R COUNCIL WAS HELPFUL AND INDICATED THAT THE CCR&R COUNCIL HAS ENABLED THE IMPROVEMENT OF R&R SERVICES. ALL 14 REGIONAL LEAD AGENCIES SUCCESSFULLY IMPLEMENTED THE FOLLOWING THREE CCR&R CORE SERVICES: CONSUMER EDUCATION AND REFERRAL, PROFESSIONAL DEVELOPMENT AND TECHNICAL ASSISTANCE.

THE BIRTH-TO-THREE QUALITY INITIATIVE (FORMERLY THE INFANT-TODDLER ENHANCEMENT INITIATIVE) ACHIEVED 74% OF ITS THREE YEAR (FY 23, FY 24 AND FY25) GOAL OF 700 STATEWIDE PRACTICE BASED COACHING PARTICIPANTS BY

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

4e Total program service expenses 38,131,685.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I.</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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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>	22 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>	23 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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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>	25a	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>	25b	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>	26	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>	27	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>	28a X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

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	1a 5891	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c 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		165
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	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 the 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, or 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.		
	1a	15	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	15	
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
b	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:		
a	The governing body?	X	
b	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
b	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?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	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	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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
b	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?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NC
- 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
EMMANUEL PAUL, CHIEF BUSINESS SERVICES OFFICER - 919-967-3272
1829 E. FRANKLIN ST BLDG 1000, CHAPEL HILL, NC 27514

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 the 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 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) KRISTI SNUGGS PRESIDENT	45.00			X			170,137.	0.	11,924.	
(2) EMMANUEL PAUL CHIEF BUSINESS SERVICES OFFICER	45.00			X			121,435.	0.	15,394.	
(3) EDITH LOCKE SR VP PROFESSIONAL DEV INITIA	45.00				X		119,550.	0.	15,064.	
(4) ALLISON MILLER VP OF COMPENSATION INITIATIVES	45.00				X		113,436.	0.	14,887.	
(5) LINDA CHAPPEL SR VP OF TRIANGLE CCR&R	45.00				X		108,964.	0.	14,182.	
(6) RICHARD BURTON BOARD MEMBER	0.10	X					0.	0.	0.	
(7) CARLA GARRETT BOARD MEMBER (FR: 9/23)	0.10	X					0.	0.	0.	
(8) JENNIFER LACEWELL BOARD MEMBER	0.10	X					0.	0.	0.	
(9) ERIC POWELL BOARD MEMBER (FR: 11/23)	0.10	X					0.	0.	0.	
(10) ELLEN RECKHOW BOARD MEMBER (FR: 9/23)	0.10	X					0.	0.	0.	
(11) ANA ELISA SANCHEZ BOARD MEMBER	0.05	X					0.	0.	0.	
(12) SANDY WEATHERSBEE BOARD MEMBER (FR: 9/23)	0.10	X					0.	0.	0.	
(13) CHRIS WILLETT BOARD MEMBER	0.10	X					0.	0.	0.	
(14) SHARON HIRSCH CHAIR, EX OFFICIO	0.30	X					0.	0.	0.	
(15) ALEKSANDRA HOLOD CHAIR	0.30	X		X			0.	0.	0.	
(16) DAN HUDGINS FIRST VICE CHAIR (THR: 9/23)	0.05	X		X			0.	0.	0.	
(17) HAROLD SELLARS FIRST VICE CHAIR	0.30	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 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			
(18) SHERESA BOONE BLANCHARD SECOND VICE CHAIR	0.10	X		X				0.	0.	0.
(19) MAMIE WATSON SECRETARY (THR: 5/24)	0.10	X		X				0.	0.	0.
(20) DAVINA BOLDIN-WOODS ASSISTANT SECRETARY	0.20	X		X				0.	0.	0.
(21) CHRISTOPHER RATTE TREASURER	0.30	X		X				0.	0.	0.
(22) MICHELLE PECK ASST TREASURER	0.20	X		X				0.	0.	0.
1b Subtotal								633,522.	0.	71,451.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								633,522.	0.	71,451.

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 5

	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
CHILDCARE NETWORK - RUBY STREET 301 9TH STREET, NEW BERN, NC 28560	PROGRAM SERVICES	1,024,127.
ASKORP, INC 3008 DIXON RD, DURHAM, NC 27707	PROGRAM SERVICES	835,695.
DURHAM PUBLIC SHOOLS 511 CLEVELAND ST., DURHAM, NC 27702	PROGRAM SERVICES	768,535.
US FOODSERVICE, 9399 WEST HIGGINS RD, STE 100, ROSEMONT, IL 60018	PROGRAM SERVICES	667,159.
SOUTHWESTERN CHILD DEV COM PO BOX 250, WEBSTER, NC 28788	PROGRAM SERVICES	614,091.

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 37

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	41,060.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	34,434,403.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	4,631,682.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			39,107,145.			
Program Service Revenue	2 a MEAL SERVICE REVENUE	Business Code	624100	1,305,603.	1,305,603.		
	b MISCELLANEOUS PROGRAMS		624100	255,994.	255,994.		
	c TRAINING PROGRAMS		624100	209,339.	209,339.		
	d GRANT REVENUE MATCHING		624100	79,883.	79,883.		
	e CONSULTING FEES		624100	74,605.	74,605.		
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,925,424.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			134,802.		134,802.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	143,546.			
			(ii) Personal				
				66,740.			
	b Less: rental expenses ...	6b		76,806.			
	c Rental income or (loss)	6c					
	d Net rental income or (loss)			76,806.		76,806.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	102,087.			
			(ii) Other				
				95,348.			
	b Less: cost or other basis and sales expenses	7b		6,739.			
	c Gain or (loss)	7c					
d Net gain or (loss)			6,739.		6,739.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		56,383.				
			46,506.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			9,877.		9,877.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS INCOME	Business Code	624100	4,169.		4,169.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			4,169.			
12 Total revenue. See instructions			41,264,962.	1,925,424.	76,806.	155,587.	

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	11,039,998.	11,039,998.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	17,061,560.	17,061,560.		
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	351,079.		351,079.	
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	7,437,057.	6,343,581.	1,027,716.	65,760.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,479,812.	1,255,454.	212,947.	11,411.
10 Payroll taxes	603,397.	493,851.	104,129.	5,417.
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	8,271.		8,271.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	411,226.	196,134.	215,092.	
12 Advertising and promotion	50,179.	39,727.	10,452.	
13 Office expenses	1,100,586.	1,013,222.	86,298.	1,066.
14 Information technology				
15 Royalties				
16 Occupancy	136,609.	61,460.	75,149.	
17 Travel	124,480.	118,196.	6,193.	91.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	234,763.	223,075.	11,688.	
20 Interest	40,850.	16,082.	24,768.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	206,290.	80,572.	125,718.	
23 Insurance	42,404.		42,404.	
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 DUES & SUBSCRIPTIONS	192,788.	127,826.	60,103.	4,859.
b POSTAGE	44,412.	33,108.	11,206.	98.
c PRINTING AND PUBLICATIO	25,189.	15,373.	8,985.	831.
d MISCELLANEOUS	14,158.		14,158.	
e All other expenses	13,576.	12,466.	1,110.	
25 Total functional expenses. Add lines 1 through 24e	40,618,684.	38,131,685.	2,397,466.	89,533.
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	731,432.	1	3,067,308.
	2 Savings and temporary cash investments	1,488,635.	2	1,312,338.
	3 Pledges and grants receivable, net	3,454,858.	3	1,819,417.
	4 Accounts receivable, net	149,210.	4	121,178.
	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	62,687.	9	218,295.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,137,019.		
	b Less: accumulated depreciation	10b 4,775,474.	10c	3,361,545.
	11 Investments - publicly traded securities	1,422,352.	11	1,621,707.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	2,483.	14	2,483.
	15 Other assets. See Part IV, line 11	75,789.	15	56,927.
16 Total assets. Add lines 1 through 15 (must equal line 33)	10,856,451.	16	11,581,198.	
Liabilities	17 Accounts payable and accrued expenses	877,956.	17	956,332.
	18 Grants payable	7,057.	18	5,258.
	19 Deferred revenue	704,974.	19	648,429.
	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	1,817,242.	23	1,757,300.
	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	120,115.	25	83,865.
	26 Total liabilities. Add lines 17 through 25	3,527,344.	26	3,451,184.
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	6,047,044.	27	6,942,175.
	28 Net assets with donor restrictions	1,282,063.	28	1,187,839.
	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	7,329,107.	32	8,130,014.
33 Total liabilities and net assets/fund balances	10,856,451.	33	11,581,198.	

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	41,264,962.
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,618,684.
3	Revenue less expenses. Subtract line 2 from line 1	3	646,278.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,329,107.
5	Net unrealized gains (losses) on investments	5	154,629.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,130,014.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- b 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- c 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? _____
- b 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

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

2023

Open to Public Inspection

Name of the organization CHILD CARE SERVICES ASSOCIATION Employer identification number 56-1514058

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).
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).
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).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X 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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
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...
11 An organization organized and operated exclusively to test for public safety.
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).
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.
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).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	33055475.	34490584.	33378011.	37916665.	39107145.	177947880
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	33055475.	34490584.	33378011.	37916665.	39107145.	177947880
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.						177947880

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	33055475.	34490584.	33378011.	37916665.	39107145.	177947880
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	190,198.	130,425.	158,964.	203,326.	278,348.	961,261.
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 VI.)	4,125.	4,776.	4,095.	4,023.	4,169.	21,188.
11 Total support. Add lines 7 through 10						178930329
12 Gross receipts from related activities, etc. (see instructions)					12	7,455,439.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	99.45 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.47 %
16a 33 1/3% support test - 2023. 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 checked="" type="checkbox"/>
b 33 1/3% support test - 2022. 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 - 2023. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. 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		<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"/>

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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 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; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 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 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2023. 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 - 2022. 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 of 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?		
b A family member of a person described on line 11a above?		
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>		

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>		
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>		

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>		

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?		
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>		
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>		

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 those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
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>		
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>		
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>		

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 (<i>explain in detail in Part VI</i>):		
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	<input type="checkbox"/> 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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS OTHER INCOME

2019 AMOUNT: \$ 4,125.

2020 AMOUNT: \$ 4,776.

2021 AMOUNT: \$ 4,095.

2022 AMOUNT: \$ 4,023.

2023 AMOUNT: \$ 4,169.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

CHILD CARE SERVICES ASSOCIATION

Employer identification number

56-1514058

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 33 1/3% 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
--	---

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 DHHS PASS THRU FROM NC DHHS DCDEE 333 SIX FORKS ROAD RALEIGH, NC 27609	\$ 11,334,678.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NC DEPT OF HEALTH & HUMAN SERVICES DCDEE 333 SIX FORKS ROAD RALEIGH, NC 27609	\$ 9,435,490.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NC DHHS PASS THRU FROM DURHAM COUNTY SMART START 1201 SOUTH BRIGGS AVENUE DURHAM, NC 27703	\$ 3,885,616.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	COUNTY OF DURHAM 4TH FLOOR, 200 EAST MAIN STREET DURHAM, NC 27701	\$ 7,911,235.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US TREASURY 1500 PENNSYLVANIA AVE, NW WASHINGTON, DC 20220	\$ 1,266,122.	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.)

Name of organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

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

2023

Open to Public Inspection

Name of the organization CHILD CARE SERVICES ASSOCIATION Employer identification number 56-1514058

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, modified easements, states, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i).

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts for revenue and assets.

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:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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	681,914.	678,605.	751,448.	552,886.	566,052.
b Contributions					
c Net investment earnings, gains, and losses	87,965.	3,309.	-72,843.	198,562.	1,834.
d Grants or scholarships					15,000.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	769,879.	681,914.	678,605.	751,448.	552,886.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100 %
 - 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:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations? | | X |
| (ii) Related organizations? | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | | |
- 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		194,603.		194,603.
b Buildings		5,981,351.	2,948,454.	3,032,897.
c Leasehold improvements				
d Equipment		1,436,983.	1,375,504.	61,479.
e Other		524,082.	451,516.	72,566.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,361,545.

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. (Col. (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. (Col. (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) MEAL DEPOSITS	56,245.
(3) OPERATING LEASE LIABILITY	27,620.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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	41,524,566.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	154,629.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	113,246.
e	Add lines 2a through 2d	2e	267,875.
3	Subtract line 2e from line 1	3	41,256,691.
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	8,271.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	8,271.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	41,264,962.

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	40,723,659.
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	113,246.
e	Add lines 2a through 2d	2e	113,246.
3	Subtract line 2e from line 1	3	40,610,413.
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	8,271.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	8,271.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	40,618,684.

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 V, LINE 4:

AS OF JUNE 30, 2024 AND 2023, THE BOARD OF DIRECTORS HAS DESIGNATED \$692,820 AND \$614,896, RESPECTIVELY, OF NET ASSETS WITHOUT DONOR RESTRICTIONS AS THE RAMSEY TREMALGIA SCHOLARSHIP FUND TO PROVIDE SCHOLARSHIPS TO LOW-INCOME FAMILIES. AS OF JUNE 30, 2024 AND 2023, THE BOARD OF DIRECTORS HAS DESIGNATED \$77,059 AND \$67,018, RESPECTIVELY, OF NET ASSETS WITHOUT DONOR RESTRICTIONS AS THE TEACH ENDOWMENT FUND. SINCE THESE AMOUNTS RESULTED FROM INTERNAL DESIGNATIONS AND ARE NOT DONOR-RESTRICTED, THEY ARE CLASSIFIED AND REPORTED AS NET ASSETS WITHOUT DONOR RESTRICTIONS.

THE ORGANIZATION HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR

Part XIII Supplemental Information (continued)

ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN PURCHASING POWER OF THE ENDOWMENT ASSETS. UNDER THESE POLICIES, AS APPROVED BY THE BOARD OF DIRECTORS, THE ENDOWMENTS ARE INVESTED IN A MANNER THAT IS INTENDED TO PRODUCE A REAL RETURN, NET OF INFLATION AND INVESTMENT MANAGEMENT COSTS, OF AT LEAST 6% OVER THE LONG TERM. ACTUAL RETURNS IN ANY GIVEN YEAR MAY VARY FROM THIS AMOUNT.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL RELATED EXPENSES NETTED AGAINST REVENUES	66,740.
FUNDRAISING EXPENSES NETTED AGAINST REVENUES	46,506.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	113,246.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL RELATED EXPENSES NETTED AGAINST REVENUES	66,740.
FUNDRAISING EXPENSES NETTED AGAINST REVENUES	46,506.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	113,246.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		ANNUAL DINNER <small>(event type)</small>	<small>(event type)</small>	NONE <small>(total number)</small>	
Revenue	1	Gross receipts	56,383.		56,383.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	56,383.		56,383.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	23,069.		23,069.
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	23,437.		23,437.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			46,506.
	11	Net income summary. Subtract line 10 from line 3, column (d)			9,877.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **CHILD CARE SERVICES ASSOCIATION** Employer identification number **56-1514058**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
7 HILLS LEARNING LLC 501 EAST BARBEE CHAPEL ROAD CHAPEL HILL, NC 27517	46-1367823		22,972.	0.			CHILD CARE SUBSIDY
ABUNDANT LOVE CHRISTIAN FAMILY DAYCARE - 4823 MEADOW DRIVE, BLDG 300 - DURHAM, NC 27713	80-0364836		70,493.	0.			CHILD CARE SUBSIDY
ALBEMARLE ALLIANCE FOR CHILDREN AND FAMILIES - 1403 PARKVIEW DRIVE - ELIZABETH CITY, NC 27909	56-2088109	501(C)3	257,297.	0.			CHILD CARE RESOURCES AND REFERRAL SEVICES
ALL MY CHILDREN CHILD CARE CENTER 5307 PARTRIDGE ST. DURHAM, NC 27704	56-2239129		20,781.	0.			CHILD CARE SUBSIDY
ALL MY CHILDREN FAMILY RESOURCE CENTER - 5307 PARTRIDGE ST. - DURHAM, NC 27704	81-3939872	501(C)3	115,943.	0.			CHILD CARE SUBSIDY
ALL STARZ CARY, INC. 6410 MCCRIMMON PKWY MORRISVILLE, NC 27560	47-1924376		9,301.	0.			CHILD CARE SUBSIDY

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **12.**
- 3** Enter total number of other organizations listed in the line 1 table **99.**

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

Schedule I (Form 990) 2023

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
WAGES SUPPLEMENT PAYMENTS TO CHILD CARE WORKERS THROUGH THE CHILD CARE WAGE\$ AND AWARD\$ PROJECTS .	5616	12,682,046.	0.		
EDUCATION SCHOLARSHIPS TO CHILD CARE WORKERS UNDER THE TEACH EARLY CHILDHOOD, TEACH MORE AT FOUR, AND TEACH INFANT TODDLER PROGRAMS .	2163	3,174,282.	0.		
CHILD CARE SUBSIDY, CHILD AND ADULT CARE FOOD PROGRAM (CACFP) AND OTHER RESOURCE AND REFERRAL GRANTS TO CHILD CARE CENTERS	3105	1,205,232.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

FOR GRANTS WHEREBY CCSA IS THE DIRECT SERVICE PROVIDER, CCSA CONDUCTS AN
 INTERNAL REVIEW THAT INVOLVES CHECKING THE ELIGIBILITY OF THE RECIPIENT AND
 THE AMOUNT OF THE PAYMENT AGAINST THE REQUIREMENTS OF THE GRANT. IN
 ADDITION TO THAT, THERE IS AN ANNUAL MONITORING VISIT BY THE FUNDER TO
 ENSURE COMPLIANCE WITH THE GRANTS. FOR GRANTS AWARDED WHERE CCSA IS NOT
 THE DIRECT SERVICE PROVIDER, THERE IS A MONTHLY REVIEW OF FINANCIAL REPORT
 OF EXPENDITURES AGAINST THE APPROVED BUDGET, A CAREFUL REVIEW OF ALL BUDGET
 AMENDMENTS BY PROGRAMMATIC AND FISCAL TEAMS, AND A REQUIREMENT THAT AN

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
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Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KRISTI SNUGGS PRESIDENT	(i)	169,487.	650.	0.	2,435.	9,489.	182,061.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization **CHILD CARE SERVICES ASSOCIATION** Employer identification number **56-1514058**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)									
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JENNIFER LACEWELL	BOARD MEMBER	273,299.	JENNIFER LA		X
(2) MAMIE WATSON	BOARD SECRETARY	108,788.	MAMIE WATSO		X
(3) DAVINA BOLDIN-WOODS	BOARD MEMBER	108,788.	DAVINA BOLD		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JENNIFER LACEWELL

(D) DESCRIPTION OF TRANSACTION: JENNIFER LACEWELL IS THE EXECUTIVE DIRECTOR OF WHITE ROCK CHILD DEVELOPMENT CENTER WHICH RECEIVES PROGRAM FUNDING FROM THE ORGANIZATION. JENNIFER LACEWELL IS NOT INVOLVED IN FUNDING DECISIONS FOR WHITE ROCK.

(A) NAME OF PERSON: MAMIE WATSON

(D) DESCRIPTION OF TRANSACTION: MAMIE WATSON IS AN EMPLOYEE AT FIRST PRESBYTERIAN DAY SCHOOL WHICH RECEIVES PROGRAM FUNDING FROM THE ORGANIZATION. MAMIE WATSON IS NOT INVOLVED IN FUNDING DECISIONS FOR THE SCHOOL

(A) NAME OF PERSON: DAVINA BOLDIN-WOODS

(D) DESCRIPTION OF TRANSACTION: DAVINA BOLDIN-WOODS IS AN EMPLOYEE AT FIRST PRESBYTERIAN DAY SCHOOL WHICH RECEIVES PROGRAM FUNDING FROM THE ORGANIZATION. DAVINA BOLDIN-WOODS IS NOT INVOLVED IN FUNDING DECISIONS FOR THE SCHOOL.

**SCHEDULE O
(Form 990)**

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 the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHILD CARE SERVICES ASSOCIATION

Employer identification number

56-1514058

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROVIDING SUPPORTS FOR FAMILIES, COMMUNITIES AND THE WORKFORCE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LEVELS. CCSA IS ONE OF THE MANAGING AGENCIES FOR THE NC CCR&R COUNCIL,

AND AS THE LOCAL CHILD CARE RESOURCE AND REFERRAL AGENCY, PROVIDES

FAMILY SUPPORT SERVICES IN ALAMANCE, CASWELL, DURHAM, FRANKLIN,

GRANVILLE, ORANGE, PERSON, VANCE AND WAKE COUNTIES, WHICH INCLUDES

HELPING FAMILIES FIND AND PAY FOR QUALITY CHILD CARE. CCSA HELPS CHILD

CARE PROVIDERS IMPROVE THE QUALITY OF CHILD CARE, INCLUDING SUPPORT

TRAINING, ON-SITE CONSULTATIONS, NUTRITION SERVICES, SALARY SUPPLEMENTS

AND COLLEGE SCHOLARSHIPS. IN NC AND NATIONALLY, CCSA ADDRESSES THE

ISSUES OF UNDER-EDUCATION, LOW COMPENSATION AND HIGH TURNOVER IN THE

EARLY CHILDHOOD WORKFORCE THROUGH INNOVATIVE PROGRAMS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

IN ADDITION TO INCREASED RETENTION, WAGE\$ PARTICIPANTS ALSO HAD OR

OBTAINED HIGHER LEVELS OF EDUCATION. EIGHTY-NINE PERCENT (89%) WHOSE

COUNTIES HAD PARTICIPATED AT LEAST TWO YEARS HAD AN ASSOCIATE DEGREE IN

EARLY CHILDHOOD EDUCATION, ITS EQUIVALENT OR HIGHER BASED ON THE WAGE\$

SCALE OR SUBMITTED DOCUMENTATION DURING THE YEAR TO VERIFY THEIR

PURSUIT OF ADDITIONAL COURSEWORK.

WAGE\$ PAID 4,079 EARLY EDUCATORS, SURPASSING THE EXPECTED OUTPUT. THESE

PARTICIPANTS WORKED IN 1,846 FACILITIES SERVING APPROXIMATELY 89,709

CHILDREN AND THEY RECEIVED AN AVERAGE SIX-MONTH SUPPLEMENT OF \$1,281.

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

Schedule O (Form 990) 2023

Name of the organization

CHILD CARE SERVICES ASSOCIATION

Employer identification number

56-1514058

NINETY-NINE PERCENT (99%) OF EVALUATION RESPONDENTS REPORTED SATISFACTION WITH WAGES.

INFANT-TODDLER EDUCATOR AWARD\$ PLUS

INFANT-TODDLER EDUCATOR AWARD\$ PLUS PROVIDES EDUCATION-BASED SALARY

SUPPLEMENTS TO LOW-PAID TEACHERS AND FAMILY CHILD CARE PROVIDERS

WORKING AT LEAST 30 HOURS PER WEEK WITH CHILDREN BIRTH THROUGH AGE TWO.

THE PROGRAM IS DESIGNED TO BETTER COMPENSATE AND RETAIN PROFESSIONALS

WORKING WITH OUR YOUNGEST CHILDREN. THE PRIMARY GOAL FOR FY24 WAS THAT

THE TURNOVER RATE OF AWARD\$ PLUS PARTICIPANTS WOULD BE LESS THAN 25%.

THE OUTCOME WAS ACHIEVED; THE TURNOVER RATE OF AWARD\$ PARTICIPANTS WAS

15%. BRAIN DEVELOPMENT IS AT ITS PEAK IN THESE YOUNGER YEARS, AND

STABILITY IS KEY TO SUCCESSFUL OUTCOMES FOR CHILDREN. NINETY-NINE (99%)

OF EVALUATION RESPONDENTS STATED THAT AWARD\$ PLUS SUPPLEMENTS HELP TO

EASE FINANCIAL STRESS, WHICH IS ANOTHER KEY GOAL FOR THE INITIATIVE.

SEVENTY-SEVEN PERCENT (77%) HAD AN ASSOCIATE DEGREE IN EARLY CHILDHOOD

EDUCATION, ITS EQUIVALENT OR HIGHER BASED ON THE AWARD\$ PLUS SCALE OR

SUBMITTED DOCUMENTATION DURING THE YEAR TO VERIFY THEIR PURSUIT OF

ADDITIONAL COURSEWORK.

AWARD\$ PLUS PAID 1,537 INFANT-TODDLER EDUCATORS WITH THE FUNDING

AVAILABLE. THESE PARTICIPANTS WORKED IN 915 FACILITIES SERVING

APPROXIMATELY 22,541 CHILDREN BIRTH THROUGH AGE TWO. PARTICIPANTS

RECEIVED AN AVERAGE SIX-MONTH SUPPLEMENT OF \$1,150. NINETY-EIGHT

PERCENT (98%) OF EVALUATION RESPONDENTS REPORTED SATISFACTION WITH

AWARD\$ PLUS.

Name of the organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
--	---

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

ELIGIBLE PERSONNEL WITH THE OPPORTUNITY TO COMPLETE COURSEWORK LEADING TOWARDS CREDENTIALS AND DEGREES AT 56 OF NORTH CAROLINA'S 58 COMMUNITY COLLEGES AND 20 COLLEGES/UNIVERSITIES. PARTICIPANTS ARE EXPECTED TO INCREASE THEIR EDUCATION BY COMPLETING A MINIMUM NUMBER OF CREDITS ANNUALLY AND IN TURN ARE GIVEN RAISES OR BONUSES IN RECOGNITION OF THEIR ACHIEVEMENT. MORE IMPORTANTLY, PARTICIPANTS ARE REQUIRED TO COMMIT TO THE EARLY CARE AND EDUCATION FIELD, THEIR EMPLOYING SPONSORING PROGRAM OR SPONSORING ORGANIZATION FOR SIX MONTHS TO ONE YEAR. DURING FY 2023-24 THE T.E.A.C.H. EARLY CHILDHOOD SCHOLARSHIP PROGRAM MET ITS GOALS FOR IMPROVING THE EDUCATION, COMPENSATION AND RETENTION AMONG ITS PROGRAM PARTICIPANTS IN NORTH CAROLINA AND PRODUCED POSITIVE OUTCOMES AS WERE PROPOSED. THE T.E.A.C.H. EARLY CHILDHOOD SCHOLARSHIP PROGRAM PROVIDED CORE, COMPREHENSIVE SCHOLARSHIPS TO 2,163 EARLY EDUCATORS, PROGRAM ADMINISTRATORS, HOME BASED PROFESSIONALS AND EARLY CARE AND EDUCATION SYSTEM SPECIALISTS IN 93 OF THE STATE'S 100 COUNTIES. SUCCESSFUL OUTCOMES WERE PRODUCED IN THE AREAS OF INCREASED EDUCATION, INCREASED COMPENSATION AND RETENTION. FOR EXAMPLE, ON AVERAGE, TEACHERS WHO PARTICIPATED ON THE PROGRAM'S MOST UTILIZED SCHOLARSHIP MODEL, THE ASSOCIATE DEGREE SCHOLARSHIP PROGRAM AND SUCCESSFULLY MET CONTRACT REQUIREMENTS, COMPLETED ON AVERAGE 16.5 CREDIT HOURS OF FORMAL EDUCATION, EXPERIENCED A 13.6% INCREASE IN EARNINGS AND HAD A 5.3% TURNOVER RATE. 64,680 CHILDREN WERE CARED FOR IN A SETTING THAT SUPPORTED AT LEAST ONE RECIPIENT ON A T.E.A.C.H. EARLY CHILDHOOD SCHOLARSHIP. THE PROVISION OF SCHOLARSHIPS ENABLED T.E.A.C.H. RECIPIENTS TO ENROLL IN 20,343 CREDIT HOURS OF EDUCATION AT THE STATE'S COMMUNITY COLLEGES AND SELECTED UNIVERSITIES.

Name of the organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
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FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

PROVIDING 234 INDIVIDUALS PBC IN FY 23 AND 286 INDIVIDUALS PBC IN FY24.

UNDER THE B-3 QUALITY INITIATIVE, 3227 CHILD CARE PROVIDERS

PARTICIPATED IN TRAINING SESSIONS REPRESENTING 161% OF THE ESTABLISHED

GOAL OF 2000 PARTICIPANTS FOR FY 24.

UNDER THE STATEWIDE CORE SERVICES DURING FY24, 87% OF PARENTS

RESPONDING TO FOLLOW-UP SURVEYS INDICATED THAT THEY CHOSE 3, 4, OR 5

STAR CARE. NINE OF THE 14 REGIONS REPORTED THAT AT LEAST 89% OF THE

CUSTOMERS SURVEYED RESPONDED THAT THEY CHOSE 3, 4, OR 5 STAR CARE, WITH

8 OF 14 REPORTING THAT AT LEAST 98% OF PARENTS INDICATED THEY CHOOSE

THIS LEVEL OF CARE. STATEWIDE 92% OF PARENTS RESPONDING TO FOLLOW-UP

SURVEYS DURING FY24 INDICATED THAT THEY USED QUALITY INDICATORS IN

THEIR SEARCH FOR CARE. TEN OF 14 REGIONS REPORTED THAT AT LEAST 91% OF

THE CUSTOMERS SURVEYED RESPONDED THAT THEY USED QUALITY INDICATORS IN

THEIR CHILD CARE SEARCH.

STATISTICAL DATA FROM DCDEE INDICATES THAT 70% OF ALL CHILDREN ENROLLED

IN LICENSED CARE IN THE STATE OF NORTH CAROLINA WERE ENROLLED IN 4- AND

5- STAR CARE. THIS IS A SIGNIFICANT PERCENTAGE OF THE STATE'S CHILDREN

IN HIGHER QUALITY CARE. FURTHERMORE, AT THE CONCLUSION OF FY24, ONLY 5%

OF CHILDREN ENROLLED IN LICENSED CHILD CARE IN NORTH CAROLINA REMAIN

ENROLLED IN 1- OR 2-STAR CARE.

OTHER TRIANGLE CCR&R SERVICES:

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PROFESSIONAL DEVELOPMENT AND SUPPORT SERVICES:

- THERE WERE 215 PROFESSIONAL DEVELOPMENT WORKSHOPS CONDUCTED FOR 1,766 (UNDUPLICATED) 3,102 (DUPLICATED) CHILD CARE PROFESSIONALS IN THE TRIANGLE AREA.

- THERE WERE 549 IN-SERVICE HOURS RECEIVED BY THE ATTENDEES.

- THERE WERE 51 EARLY EDUCATORS TRAINED IN CEU TOPICS COMPLETING A TOTAL OF 630 CONTINUING EDUCATION HOURS (CEUS)/56.5.0 IN-SERVICE CREDIT HOURS.

- 96% OF EDUCATORS ATTENDING WORKSHOPS REPORTED FEELING CONFIDENT IN THEIR ABILITY TO APPLY THE KNOWLEDGE AND SKILLS GAINED THROUGH TRAINING.

CHILD AND ADULT CARE FOOD PROGRAM (CACFP):

- EARLY YEARS SERVES AS A SPONSOR FOR CACFP, A FEDERALLY-FUNDED PROGRAM WHICH PROVIDES FINANCIAL REIMBURSEMENT, TRAINING AND TECHNICAL ASSISTANCE TO CHILD CARE INSTITUTIONS FOR THE PROVISION OF NUTRITIOUS FOODS FOR CHILDREN IN THEIR CARE.

- CACFP SERVED 42 CHILD CARE HOMES IN THE TRIANGLE AREA.

- THERE WERE 121,283 NUTRITIOUS MEALS AND SNACKS SERVED THIS YEAR MEETING THE USDA MEAL PATTERNS TO AN AVERAGE OF 220 CHILDREN PER MONTH FROM DIVERSE POPULATIONS.

- THERE WERE 108 MONITORING VISITS MADE TO CHILD CARE PROGRAMS TO REVIEW RECORDS, OBSERVE MEALS AND PROVIDE TECHNICAL ASSISTANCE AS NEEDED.

TECHNICAL ASSISTANCE SERVICES:

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- THE TECHNICAL ASSISTANCE TEAM MEMBERS PROVIDED SUPPORT, COACHING, AND EDUCATIONAL RESOURCES TO 687 EARLY CHILDHOOD TEACHERS SERVING A TOTAL OF 1421 CHILDREN FROM BIRTH TO AGE 5.

CHILD CARE PROGRAM SCHOLARSHIP SERVICES:

- ALL DURHAM COUNTY SMART START CONTRACTED SCHOLARSHIP FUNDS WERE FULLY UTILIZED, FOR A TOTAL OF \$2,860,589.

- SCHOLARSHIPS SUPPORTED 655 CHILDREN WHO ATTENDED CHILD CARE FACILITIES WITH AN AVERAGE STAR RATING OF 4.9.

- 420 CHILDREN WERE JOINTLY FUNDED THROUGH THE DURHAM COUNTY NC PREK PROGRAM.

- 81 CHILDREN RECEIVED SCHOLARSHIPS THROUGH THE EARLY HEAD START SET-ASIDE FUND.

- 21 CHILDREN RECEIVING SERVICES HAD DOCUMENTED DEVELOPMENTAL NEEDS.

- 24% OF CHILDREN LIVED IN FAMILIES WHERE SPANISH WAS REPORTED AS THE PRIMARY LANGUAGE.

- \$65,862.11 WAS PROVIDED THROUGH THE ORANGE COUNTY REGULAR SCHOLARSHIP PROGRAM, SUPPORTING 6 CHILDREN, ALL ATTENDING 5-STAR CHILD CARE FACILITIES.

- \$74,870.38 WAS SPENT USING DONATED FUNDS AND CONTRIBUTIONS FROM UNITED WAY FOR CHILD CARE SCHOLARSHIPS.

- \$683,779.19 IN ARPA BUILD BABIES DURHAM FUNDING SUPPORTED 120 CHILDREN WITH AN AVERAGE STAR RATING OF 4.8.

- UNC CHILD CARE FINANCIAL ASSISTANCE PROGRAM:

- \$86,512.58 SUPPORTED 10 CHILDREN OF EMPLOYEES.

- \$39,003.24 SUPPORTED 8 CHILDREN OF STUDENTS.

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- UNC STUDENTS FOR CHILD CARE SCHOLARSHIP PROGRAM:
- \$335,509.17 SUPPORTED 34 CHILDREN.
- 24 FAMILIES AND 40 CHILD CARE PROGRAMS PARTICIPATED IN THE EARLY YEARS, FORMERLY CHILD CARE SERVICES ASSOCIATION ANNUAL SURVEY OF SCHOLARSHIP SERVICES.
- 47% OF FAMILIES REPORTED THEIR CHILDREN WERE NOT IN LICENSED CARE BEFORE ACCESSING SCHOLARSHIPS.
- 100% OF FAMILIES REPORTED SCHOLARSHIPS ENABLED THEM TO SECURE OR MAINTAIN EMPLOYMENT.
- 100% OF RECIPIENTS EXPRESSED OVERALL SATISFACTION WITH EARLY YEARS SERVICES.
- AMONG CHILD CARE PROGRAMS THAT SERVED EARLY YEARS SCHOLARSHIP CHILDREN:
- 100% RECOGNIZED THE SCHOLARSHIP PROGRAM AS AN IMPORTANT SERVICE.
- 100% AGREED THE PROGRAM WAS EFFECTIVELY OPERATED.

CHILD CARE REFERRAL SERVICES:

- 3,511 FAMILIES WERE SERVED THROUGH THE CHILD CARE REFERRAL CENTRAL PROGRAM
- TOTAL OF 2,652 FAMILIES RECEIVED CHILD CARE CONSUMER EDUCATION AND REFERRAL (CER) SERVICES THROUGH CHILD CARE REFERRAL CENTRAL, THE REGIONAL CALL CENTER OPERATED BY EARLY YEARS FORMALLY CHILD CARE SERVICES ASSOCIATION.
- 859 FAMILIES RECEIVED CONSULTATION SERVICES
- 1,646 WERE DURHAM COUNTY RESIDENTS OR CLIENTS
- 241 WERE ORANGE COUNTY RESIDENTS OR CLIENTS
- 1,296 WERE WAKE COUNTY RESIDENTS OR CLIENTS
- 328 WERE RESIDENTS OF ALAMANCE, CASWELL, FRANKLIN, GRANVILLE,

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PERSON AND VANCE COUNTIES

- A TOTAL OF 4,243 CHILDREN WERE IMPACTED BY THESE SERVICES.

- 37% (975 OF 2,652) OF FAMILIES ACCESSED SERVICES THROUGH THE AGENCY'S ONLINE REFERRAL SYSTEM.

- ENHANCED REFERRAL SERVICES WERE PROVIDED TO 27% (710) OF FAMILIES SERVED.

- 30% OF CER SERVICES WERE TO FAMILIES EARNING LESS THAN \$20,000 PER YEAR. (2,090 PROVIDED INCOME INFORMATION)

- CER SERVICES WERE PROVIDED IN SPANISH TO 293 FAMILIES, 4 FAMILIES RECEIVED SERVICES IN OTHER LANGUAGES (13% OF ALL COUNSELOR-ASSISTED REFERRALS & CONSULTATIONS) AND 21% OF ALL FAMILIES REPORTED BEING OF LATINO/A DESCENT.

- IN THE DEPARTMENT'S ANNUAL EVALUATION OF FAMILIES SERVED, 496 FAMILIES WERE SURVEYED. 96.6% OF ALL FAMILIES REPORTED BEING SATISFIED WITH SERVICES, 99.2% REPORTED FEELING RESPECTED IN THEIR INTERACTIONS WITH STAFF, AND OVER 99.2% REPORTED USING THREE OR MORE QUALITY INDICATORS IN THEIR SEARCH FOR CHILD CARE.

- THE AVERAGE STAR-RATING OF CHILD CARE SELECTED BY FAMILIES RECEIVING REFERRAL SERVICES WAS 4.5. 99% INDICATED THEY SELECTED A PROGRAM WITH A 3, 4, OR 5 STAR RATED LICENSE.

- CHILD CARE REFERRAL CENTRAL STAFF ALSO CONDUCTED 17 WEBINARS/SEMINARS AND 28 INFORMATION SESSIONS AND PARTICIPATED IN 49 COMMUNITY EVENTS THROUGHOUT CCSA'S SERVICE AREA.

FORM 990, PART VI, SECTION B, LINE 11B:

THE DIVISION VPS PROVIDE ACCOMPLISHMENTS FOR THE YEAR TO THE CHIEF BUSINESS SERVICES OFFICER. ONCE THE 990 IS COMPILED, THE PRESIDENT, CHIEF BUSINESS OFFICER, AND THE AUDIT AND FINANCE COMMITTEE REVIEW IT. ONCE APPROVED BY

Name of the organization CHILD CARE SERVICES ASSOCIATION	Employer identification number 56-1514058
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THE AUDIT AND FINANCE COMMITTEE, IT IS SHARED WITH THE BOARD OF DIRECTORS AND THEN FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY MUST BE SIGNED ANNUALLY AND ANY CONFLICTS MUST BE DISCLOSED AT THAT TIME OR AT ANY TIME A CONFLICT ARISES.

FORM 990, PART VI, SECTION B, LINE 15:

TO DETERMINE THE REASONABLENESS OF THE PRESIDENT'S COMPENSATION, A SALARY STUDY OF PREVAILING WAGES WAS CONDUCTED FOR THE ENTIRE ORGANIZATION BY AN OUTSIDE FIRM IN FY19. THE INFORMATION WAS PROVIDED TO THE BOARD EXECUTIVE COMMITTEE, WHO RECOMMENDS THE SALARY FOR THE PRESIDENT. ALL OTHER SALARIES ARE SET BY THE PRESIDENT USING THE PREVAILING WAGE INFORMATION.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS ARE AVAILABLE AT THE ORGANIZATION'S OFFICE UPON REQUEST.

PART XI, FINANCIAL STATEMENTS AND REPORTING, LINE 2C:

THE FINANCE AND AUDIT COMMITTEE IS RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THIS HAS NOT CHANGED FROM THE PRIOR YEAR.