

Return of Organization Exempt From Income Tax

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

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

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Name (PAYSON COMMUNITY KIDS INC), EIN (03-0376861), Principal Officer (SUSAN H TUBBS), and Form type (Corporation).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets. Rows include mission statement, governance metrics, revenue breakdown, and expense details.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block containing officer signature (SUSAN H TUBBS), date (11/12/2024), and paid preparer information (Valerie A Lubken).

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

1 Briefly describe the organization's mission:
The mission of PCK is to promote healthy growth and development for Payson and surrounding areas' children and their families, and to encourage their positive participation in the community and society in general. The program provides assistance with food, clothing, after-school care, occasional financial needs, social interaction and education.

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 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 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.

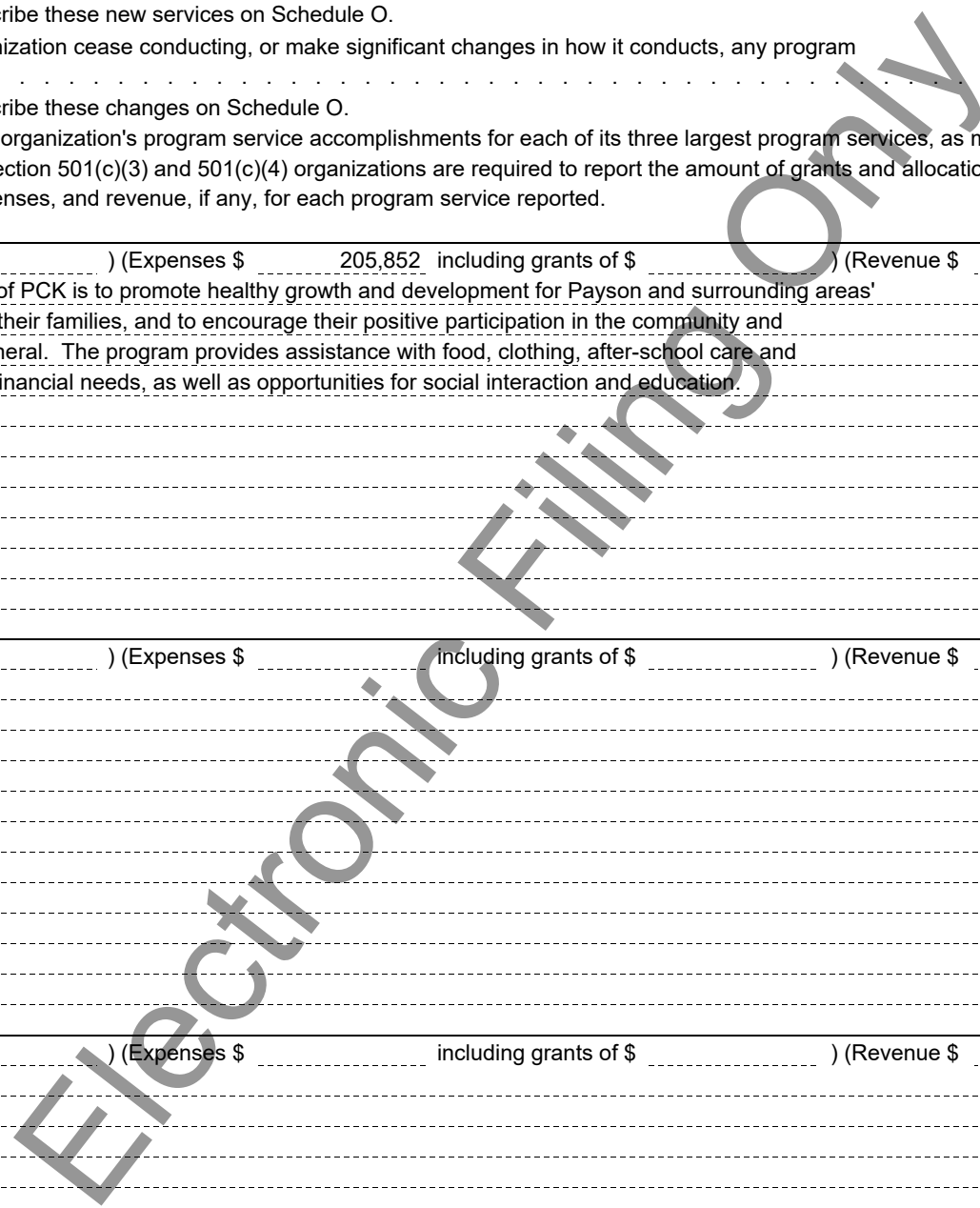
4a (Code:) (Expenses \$ 205,852 including grants of \$) (Revenue \$)
The mission of PCK is to promote healthy growth and development for Payson and surrounding areas' children and their families, and to encourage their positive participation in the community and society in general. The program provides assistance with food, clothing, after-school care and occasional financial needs, as well as opportunities for social interaction and education.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 205,852



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)

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 22-38 cover various IRS requirements regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

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. []

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 1a-1c cover Form 1096 reporting, W-2G forms, and gaming winnings.

| 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 | 9 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | | X |
| b | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> | 3b | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | | 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? | 7e | | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? <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. | | |
| 1b | Enter the number of voting members included on line 1a, above, who are independent | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | X | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| 7b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| 8a | The governing body? | | X |
| 8b | Each committee with authority to act on behalf of the governing body? | | X |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

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

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

Section C. Disclosure

| | |
|-----------|--|
| 17 | List the states with which a copy of this Form 990 is required to be filed _____ |
| 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="checked" type="checkbox"/> Upon request <input type="checkbox"/> 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 _____ Suzy Tubbs 928-978-3256 P.O. Box 1856, Payson, AZ 85547 |

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.

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include Jon Avakian (Director), Susan Tubbs (President), Jimi Lei Nitso (Vice President), Laura Meidinger (Secretary), Dana Ashton (Treasurer), and empty rows (6) through (14).

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | 0 | 0 | 0 | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0 | 0 | 0 | |
| d Total (add lines 1b and 1c) | | | | | | | 0 | 0 | 0 | |

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 0

| | 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 |
|----------------------------------|--------------------------------|---------------------|
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |

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

Part VIII Statement of Revenue

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

| | | | | (A) | (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 | 1a | Federated campaigns | 1a | 0 | | | | | | | |
| | b | Membership dues | 1b | 0 | | | | | | | |
| | c | Fundraising events | 1c | 0 | | | | | | | |
| | d | Related organizations | 1d | 0 | | | | | | | |
| | e | Government grants (contributions) | 1e | 4,005 | | | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 162,238 | | | | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ 0 | | | | | | | |
| | h | Total. Add lines 1a-1f | | 166,243 | | | | | | | |
| | Program Service Revenue | 2a | ----- | Business Code | | | | 0 | | | |
| | | b | ----- | | | | | 0 | | | |
| c | | ----- | | 0 | | | | | | | |
| d | | ----- | | 0 | | | | | | | |
| e | | ----- | | 0 | | | | | | | |
| f | | All other program service revenue | | 0 | | | | | | | |
| g | | Total. Add lines 2a-2f | | 0 | | | | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 0 | | | | | | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | 0 | | | | | | | |
| | 5 | Royalties | | 0 | | | | | | | |
| | 6a | Gross rents | (i) Real | (ii) Personal | | | | 0 | | | |
| | | | 6a | | | | | | | | |
| | | | 6b | | | | | | | | |
| | 6c | Rental income or (loss) | 0 | 0 | | | | 0 | | | |
| | d | Net rental income or (loss) | | | | | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | | 0 | 0 | |
| | 7b | Less: cost or other basis and sales expenses | 0 | 0 | | | | 0 | | | |
| | 7c | Gain or (loss) | 0 | 0 | | | | | | | |
| | d | Net gain or (loss) | | | | | | | | | |
| | 8a | Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 | 8a | 0 | | | | 0 | | | |
| | 8b | Less: direct expenses | 8b | 0 | | | | | | | |
| | c | Net income or (loss) from fundraising events | | | | | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19. | 9a | 0 | | | | 0 | | | |
| | 9b | Less: direct expenses | 9b | 0 | | | | | | | |
| | c | Net income or (loss) from gaming activities | | | | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | 0 | 0 | | | | | | | |
| 10b | Less: cost of goods sold | 10b | 0 | | | | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | | | | | |
| Miscellaneous Revenue | 11a | ----- | Business Code | 0 | | | | | | | |
| | b | ----- | | 0 | | | | | | | |
| | c | ----- | | 0 | | | | | | | |
| | d | All other revenue | | 0 | | | | | | | |
| | e | Total. Add lines 11a-11d | | 0 | | | | | | | |
| 12 | Total revenue. See instructions. | | 166,243 | 0 | 0 | 0 | | | | | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | 0 | | | |
| 2 | Grants and other assistance to domestic individuals. See Part IV, line 22 | 0 | | | |
| 3 | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 0 | | | |
| 4 | Benefits paid to or for members | 0 | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees | 0 | | 0 | |
| 6 | Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | | | |
| 7 | Other salaries and wages | 99,584 | 99,584 | | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0 | | | |
| 9 | Other employee benefits | 1,435 | 1,435 | | |
| 10 | Payroll taxes | 7,618 | 7,618 | | |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | 899 | 899 | | |
| b | Legal | 0 | | | |
| c | Accounting | 7,498 | | 7,498 | |
| d | Lobbying | 0 | | | |
| e | Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f | Investment management fees | 0 | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 0 | | 0 | |
| 12 | Advertising and promotion | 1,851 | | 1,851 | |
| 13 | Office expenses | 17,540 | 13,034 | 4,506 | |
| 14 | Information technology | 5,271 | 5,271 | | |
| 15 | Royalties | 0 | | | |
| 16 | Occupancy | 45,266 | 45,266 | | |
| 17 | Travel | 0 | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 | Conferences, conventions, and meetings | 0 | | | |
| 20 | Interest | 0 | | | |
| 21 | Payments to affiliates | 0 | | | |
| 22 | Depreciation, depletion, and amortization | 12,764 | 11,488 | 1,276 | 0 |
| 23 | Insurance | 2,947 | 2,120 | 827 | |
| 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 | 638 | 589 | 49 | |
| b | Christmas program expenses | 891 | 891 | | |
| c | Vehicle Program exp. Background cks. | 690 | 690 | | |
| d | Program assistance expenses | 16,967 | 16,967 | | |
| e | All other expenses Bank charges | 362 | | 362 | |
| 25 | Total functional expenses. Add lines 1 through 24e | 222,221 | 205,852 | 16,369 | 0 |
| 26 | Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|-----------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 70,262 | 1 | 26,050 |
| | 2 Savings and temporary cash investments | 0 | 2 | |
| | 3 Pledges and grants receivable, net | 0 | 3 | 0 |
| | 4 Accounts receivable, net | 0 | 4 | 0 |
| | 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 | 0 | 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) | 0 | 6 | |
| | 7 Notes and loans receivable, net | 0 | 7 | 0 |
| | 8 Inventories for sale or use | 0 | 8 | |
| | 9 Prepaid expenses and deferred charges | 0 | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 305,895 | | |
| | b Less: accumulated depreciation | 10b 172,120 | 146,539 | 10c 133,775 |
| | 11 Investments—publicly traded securities | 0 | 11 | 0 |
| | 12 Investments—other securities. See Part IV, line 11 | 0 | 12 | 0 |
| | 13 Investments—program-related. See Part IV, line 11 | 0 | 13 | 0 |
| | 14 Intangible assets | 0 | 14 | 0 |
| | 15 Other assets. See Part IV, line 11 | 16,000 | 15 | 16,000 |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 232,801 | 16 | 175,825 | |
| Liabilities | 17 Accounts payable and accrued expenses | 0 | 17 | |
| | 18 Grants payable | 0 | 18 | |
| | 19 Deferred revenue | 0 | 19 | |
| | 20 Tax-exempt bond liabilities | 0 | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 0 | 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 | 0 | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0 | 23 | 0 |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0 | 24 | 0 |
| | 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 | 34,900 | 25 | 33,903 |
| | 26 Total liabilities. Add lines 17 through 25 | 34,900 | 26 | 33,903 |
| 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 | 197,901 | 27 | 141,922 |
| | 28 Net assets with donor restrictions | 0 | 28 | |
| | 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 | 0 | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | 0 | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | 0 | 31 | |
| 32 Total net assets or fund balances | 197,901 | 32 | 141,922 | |
| 33 Total liabilities and net assets/fund balances | 232,801 | 33 | 175,825 | |

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 | 166,243 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 222,221 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -55,978 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 197,901 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | -1 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 141,922 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|-----------|---|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 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? | | X |
| 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 | | |

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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

Attachment Sequence No. 179

Table with 3 columns: Name(s) shown on return (PAYSON COMMUNITY KIDS INC), Business or activity to which this form relates (990), and Identifying number (03-0376861).

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 main rows for calculations (lines 1-5) and a table for property descriptions (lines 6-13) with columns for description, cost, and elected cost.

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

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

Table with 3 rows for special depreciation allowance (lines 14-16).

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

Section A

Table with 2 rows for MACRS deductions (lines 17-18).

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for summary (lines 21-23).

For Paperwork Reduction Act Notice, see separate instructions.

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

| | |
|--|---|
| Name of the organization PAYSON COMMUNITY KIDS INC | Employer identification number 03-0376861 |
|--|---|

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

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

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | 0 | 0 |

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.") | 133,687 | 72,142 | 157,229 | 161,179 | 166,243 | 690,480 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 4 Total. Add lines 1 through 3 | 133,687 | 72,142 | 157,229 | 161,179 | 166,243 | 690,480 |
| 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 | | | | | | 690,480 |

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 | 133,687 | 72,142 | 157,229 | 161,179 | 166,243 | 690,480 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | 0 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0 |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | 0 |
| 11 Total support. Add lines 7 through 10 | | | | | | 690,480 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <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 | 100.00% |
| 15 Public support percentage from 2022 Schedule A, Part II, line 14 | 15 | 100.00% |
| 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: Calendar year (or fiscal year beginning in), (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, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 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 (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (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; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 0.00%. Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 0.00%.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 0.00%. Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 0.00%.

- 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? | 11a | |
| b A family member of a person described on line 11a above? | 11b | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | 11c | |

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|--------------------------------|
| 1 | Net short-term capital gain | | |
| 2 | Recoveries of prior-year distributions | | |
| 3 | Other gross income (see instructions) | | |
| 4 | Add lines 1 through 3. | 0 | 0 |
| 5 | Depreciation and depletion | | |
| 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) | | |
| 7 | Other expenses (see instructions) | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 0 | 0 |
| 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 | | |
| b | Average monthly cash balances | | |
| c | Fair market value of other non-exempt-use assets | | |
| d | Total (add lines 1a, 1b, and 1c) | 0 | 0 |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | | |
| 3 | Subtract line 2 from line 1d. | 0 | 0 |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 0 | 0 |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 0 | 0 |
| 6 | Multiply line 5 by 0.035. | 0 | 0 |
| 7 | Recoveries of prior-year distributions | 0 | 0 |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 0 | 0 |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | | 0 |
| 2 | Enter 0.85 of line 1. | | 0 |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | | 0 |
| 4 | Enter greater of line 2 or line 3. | | 0 |
| 5 | Income tax imposed in prior year | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | | 0 |
| 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—provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 0 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2023 from Section C, line 6 | 9 0 |
| 10 | Line 8 amount divided by line 9 amount | 10 0.000 |

| 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 | | 0 |
| 2 | Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2023 | | |
| a | From 2018 0 | | |
| b | From 2019 0 | | |
| c | From 2020 0 | | |
| d | From 2021 0 | | |
| e | From 2022 0 | | |
| f | Total of lines 3a through 3e | 0 | |
| g | Applied to underdistributions of prior years | 0 | |
| h | Applied to 2023 distributable amount | | 0 |
| i | Carryover from 2018 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | 0 | |
| 4 | Distributions for 2023 from Section D, line 7: \$ 0 | | |
| a | Applied to underdistributions of prior years | 0 | |
| b | Applied to 2023 distributable amount | | 0 |
| c | Remainder. Subtract lines 4a and 4b from line 4. | 0 | |
| 5 | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | 0 | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | 0 |
| 7 | Excess distributions carryover to 2024. Add lines 3j and 4c. | 0 | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2019 0 | | |
| b | Excess from 2020 0 | | |
| c | Excess from 2021 0 | | |
| d | Excess from 2022 0 | | |
| e | Excess from 2023 0 | | |

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.)

Area with horizontal dashed lines for supplemental information.

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

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

Table with 2 columns: Name of the organization (PAYSON COMMUNITY KIDS INC) and Employer identification number (03-0376861)

Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 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

- [X] 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).

| | |
|--|---|
| Name of organization PAYSON COMMUNITY KIDS INC | Employer identification number 03-0376861 |
|--|---|

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 | Sandra & Harry Carson 305 N Deer Trail Payson AZ 85541 Foreign State or Province: _____ Foreign Country: _____ | \$ 7,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | Suzy Tubbs 703 E Tyler Parkway Payson AZ 85541 Foreign State or Province: _____ Foreign Country: _____ | \$ 6,114 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | APS Corporate Giving P.O. Box 53999 MS800 Phoenix AZ 85072 Foreign State or Province: _____ Foreign Country: _____ | \$ 3,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | RL Signeski, Srah Strom Tee 25654 N 89th St. Scottsdale AZ 85255 Foreign State or Province: _____ Foreign Country: _____ | \$ 40,000 | Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | Arizona Community Foundation 2201 E Camelback RD, Ste 405b Phoenix AZ 85016 Foreign State or Province: _____ Foreign Country: _____ | \$ 19,800 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | National Christian Foundation 7015 College Boulevard Overland Park KS 66211 Foreign State or Province: _____ Foreign Country: _____ | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|--|
| Name of organization PAYSON COMMUNITY KIDS INC | Employer identification number 03-0376861 |
|--|--|

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 PAYSON COMMUNITY KIDS INC | Employer identification number 03-0376861 |
|---|--|

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 information once. See instructions.) \$ _____ 0

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 | |
| ----- ----- ----- | | ----- ----- ----- | |
| For. Prov. _____ Country _____ | | | |
| (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 | |
| ----- ----- ----- | | ----- ----- ----- | |
| For. Prov. _____ Country _____ | | | |
| (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 | |
| ----- ----- ----- | | ----- ----- ----- | |
| For. Prov. _____ Country _____ | | | |
| (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 | |
| ----- ----- ----- | | ----- ----- ----- | |
| For. Prov. _____ Country _____ | | | |

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: PAYSON COMMUNITY KIDS INC; Employer identification number: 03-0376861

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

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

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a small table for lines 2a-2d.

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.

Form with rows 1a-1b and 2a-2b for reporting on art and historical treasures, including dollar amounts.

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 | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 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 | 0 | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 0 | 0 | 0 | 0 | 0 |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | | |
| (ii) Related organizations | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | 0 | 0 | | 0 |
| b Buildings | 0 | 221,868 | 102,339 | 119,529 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 67,612 | 57,669 | 9,943 |
| e Other | 0 | 16,415 | 12,112 | 4,303 |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 133,775

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 | 0 | |
| (2) Closely held equity interests | 0 | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)). | 0 | |

Part VIII Investments—Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)). | 0 | |

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) In Kind Inventories | 16,000 |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)). | 16,000 |

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 | 0 |
| (2) SBA LOAN | 33,900 |
| (3) PAYROLL LIABILITIES | 3 |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)). | 33,903 |

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 XIII Supplemental Information *(continued)*

Electronic Filing Only

**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

PAYSON COMMUNITY KIDS INC

Employer identification number

03-0376861

Form 990, Part VI, Section A, Line 2: Suzy Tubbs and Jon Avakian are a legally married couple

in Arizona.

Form 990, Part VI, Section B, Line 11b: The board reviews the tax return upon completion by

the tax preparer, compares to year-end financial reports approved at year-end, and votes to

approve or disapprove the filing of the return.

Form 990, Part I, Line 6: Volunteers provide staffing at the after-school programs, prepare

snacks/meals for the children, collect donation of food, supplies, clothing etc and distribute

on a regular basis, they provide tutoring services, administrative services, etc.

Form 990, Part VI, Section C, Line 19: Governing documents are made available upon written

request. Any individual requesting such documents may review said documents at the office of

the organization.

Form 990, Part VI, Section B, Line 15b: Members of the board meet in executive session to

review employment application, approve or disapprove of applicants, discuss and approve wages.

Form 990, Part VI, Section B, Line 12a, c: The organization has a conflict of interest policy

which is part of the PCK Employee Handbook dated September 2022 and is available to all

employees and volunteers. The organization also has a grievance policy and reportable offenses

policy as part of this handbook which is followed by the Board of Directors, employees, and

volunteers.

Form 990, Part XI, Line 9: \$34,900 in SBA loans not shown on originally filed tax returns in

year 2020 or 2021. Loans were received 06/11/2020 for \$29,000 and 06/22/2020 for \$5000. The

organization paid \$1000 back on the loan on 03/01/2023 leaving the balance at year-end at

\$33,900. Item is shown in the financial statements for 2022 and 2023. Rounding of -1 is shown

for year.

Name of the organization

Employer identification number

PAYSON COMMUNITY KIDS INC

03-0376861

Electronic Filing Only

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20_____

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer: PAYSON COMMUNITY KIDS INC, EIN or SSN: 03-0376861, Name and title of officer or person subject to tax: SUSAN H TUBBS, PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 3 columns: Line number (1a-10a), Description (Form type and check box), and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) PAYSON COMMUNITY KIDS INC, (EIN) 03-0376861 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize Valerie A Lubken PLLC to enter my PIN 22001 as my signature. Enter five numbers, but do not enter all zeros.

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 11/12/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

86806585541 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 11/11/2024

ERO Must Retain This Form—See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20_____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2023

Department of the Treasury
Internal Revenue Service

Name of filer **PAYSON COMMUNITY KIDS INC** EIN or SSN **03-0376861**

Name and title of officer or person subject to tax **SUSAN H TUBBS** **PRESIDENT**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | |
|---------------------------------------|-------------------------------------|--|-----|-------|
| 1a Form 990 check here | <input type="checkbox"/> | b Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | _____ |
| 2a Form 990-EZ check here | <input type="checkbox"/> | b Total revenue, if any (Form 990-EZ, line 9) | 2b | _____ |
| 3a Form 1120-POL check here | <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22). | 3b | _____ |
| 4a Form 990-PF check here | <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b | _____ |
| 5a Form 8868 check here | <input checked="" type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b | 0 |
| 6a Form 990-T check here | <input type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b | _____ |
| 7a Form 4720 check here | <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b | _____ |
| 8a Form 5227 check here | <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b | _____ |
| 9a Form 5330 check here | <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b | _____ |
| 10a Form 8038-CP check here | <input type="checkbox"/> | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b | _____ |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) PAYSON COMMUNITY KIDS INC, (EIN) 03-0376861 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Valerie A Lubken PLLC to enter my PIN 22001 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 11/10/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

86806585541
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date _____

**ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

The following questions should be answered in the context of the FEDERAL return being electronically filed.

Responses for state efiles are below.

Check ("x") this column to see more information, when available.

Name of signing officer or fiduciary . . . SUSAN TUBBS

Check ("X") if foreign officer and does not have a SSN/TIN

OR

Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 601-14-6013

Form family applicability

| 1065 | 1120/F | 1120S | 990 | 1041 |
|------|--------|-------|-----|------|
| Y | Y | Y | Y | Y |

Total Income from Prior Year return

| | | | | |
|---|---|---|--|---|
| Y | Y | Y | | Y |
|---|---|---|--|---|

If claiming deduction for Salary & Wages on current year return, mark this box and enter the COUNT of original W2's reported to SSA for this tax year

| | | | | |
|---|---|---|--|--|
| Y | Y | Y | | |
|---|---|---|--|--|

If claiming Compensation of Officers on current year return, mark this box and enter the number of officers

| | | | | |
|--|---|---|--|--|
| | Y | Y | | |
|--|---|---|--|--|

Parent Company Name
Parent Company EIN

| | | | | |
|---|---|---|--|--|
| Y | Y | Y | | |
|---|---|---|--|--|

Business's Primary Physical Address:
Street _____
Line 2 _____
City _____ St _____ Zip _____
Country _____ Province _____ Postal Code _____

| | | | | |
|---|---|---|--|--|
| Y | Y | Y | | |
|---|---|---|--|--|

Grantor Name
Grantor SSN

| | | | | |
|--|--|--|--|---|
| | | | | Y |
|--|--|--|--|---|

Indicate which, if any, of the following forms this entity is required to file.

720 990 1042

940 941 943 944 945

| | | | | |
|---|---|---|--|---|
| Y | Y | Y | | Y |
|---|---|---|--|---|

Were estimated tax payments made for this entity towards the current tax year's liability?

Yes No

| | | | | |
|--|---|---|--|---|
| | Y | Y | | Y |
|--|---|---|--|---|

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH Cash Check EFTPS

Amount paid with first quarter

Date payment was requested to be debited

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment

EFTPS Confirmation Number

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH Cash Check EFTPS

Amount of last payment

Date payment was requested to be debited

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment

EFTPS Confirmation Number

Form 4562 Statement - 990

12/31/2023

PAYSON COMMUNITY KIDS INC 03-0376861

| Item No. | Description of Property | Date Placed In Service | Asset Code | Business Use % | Cost or Other Basis | Sec. 179 Deduction | Credit | Special Allowance | Salvage Value | Recovery Basis | Recovery Period | Method | Convention Code | Prior Accum. Deprec., 179, Bonus | 2023 Deprec. | 2023 Accum. Deprec. |
|---|-------------------------|------------------------|------------|----------------|---------------------|--------------------|--------|-------------------|---------------|----------------|-----------------|--------|-----------------|----------------------------------|--------------|---------------------|
| Depreciation Detail | | | | | | | | | | | | | | | | |
| MACRS deductions for prior years (Line 17) | | | | | | | | | | | | | | | | |
| 6 | TONTO HOUSE | 12/31/2006 | R-4 | 100.00% | 108,000 | 0 | 0 | 0 | 0 | 108,000 | 27.5 | SL/GDS | MM | 62,999 | 3,927 | 66,926 |
| 4 | TONTO-NEW BUILDING | 12/31/2012 | R-4 | 100.00% | 66,241 | 0 | 0 | 0 | 0 | 66,241 | 27.5 | SL/GDS | MM | 24,187 | 2,409 | 26,596 |
| 5 | TONTO-HOUSE RENOVATIO | 12/31/2013 | R-4 | 100.00% | 8,359 | 0 | 0 | 0 | 0 | 8,359 | 27.5 | SL/GDS | MM | 2,748 | 304 | 3,052 |
| 17 | TONTO FLOORING DINING H | 10/27/2014 | R-4 | 100.00% | 4,100 | 0 | 0 | 0 | 0 | 4,100 | 27.5 | SL/GDS | MM | 1,224 | 149 | 1,373 |
| 18 | TONTO ESCROW COSTS | 11/2/2014 | R-4 | 100.00% | 1,276 | 0 | 0 | 0 | 0 | 1,276 | 27.5 | SL/GDS | MM | 377 | 46 | 423 |
| 25 | CABINETS & COUNTERTOPS | 2/16/2016 | F-11 | 100.00% | 319 | 0 | 0 | 160 | 0 | 159 | 7.0 | SL/GDS | HY | 307 | 11 | 318 |
| 27 | REMODEL CHILDRENS LR | 6/15/2020 | R-4 | 100.00% | 10,590 | 0 | 0 | 0 | 0 | 10,590 | 27.5 | SL/GDS | MM | 979 | 385 | 1,364 |
| 29 | HIGH COUNTRY CABINETS | 6/15/2020 | F-3 | 100.00% | 9,744 | 0 | 0 | 0 | 0 | 9,744 | 5.0 | SL/GDS | HY | 4,872 | 1,949 | 6,821 |
| 28 | AC UNITS | 8/14/2020 | R-4 | 100.00% | 16,832 | 0 | 0 | 0 | 0 | 16,832 | 27.5 | SL/GDS | MM | 1,454 | 612 | 2,066 |
| 31 | CAMERA | 9/20/2021 | F-6 | 100.00% | 1,489 | 0 | 0 | 0 | 0 | 1,489 | 5.0 | SL/GDS | HY | 447 | 298 | 745 |
| 30 | SHED | 9/21/2021 | R-4 | 100.00% | 6,470 | 0 | 0 | 0 | 0 | 6,470 | 27.5 | SL/GDS | MM | 304 | 235 | 539 |
| 32 | PLAYGROUND EQUIPMENT | 12/7/2021 | F-10 | 100.00% | 14,311 | 0 | 0 | 0 | 0 | 14,311 | 7.0 | SL/GDS | HY | 3,067 | 2,045 | 5,112 |
| 33 | COMMERCIAL REFRIGERAT | 5/10/2022 | F-3 | 100.00% | 1,970 | 0 | 0 | 0 | 0 | 1,970 | 5.0 | SL/GDS | HY | 197 | 394 | 591 |
| Total MACRS deductions for prior years (Line 17) | | | | | 249,701 | 0 | 0 | 160 | 0 | 249,541 | | | | 103,162 | 12,764 | 115,926 |
| Subtotal Depreciation | | | | | 249,701 | 0 | 0 | 160 | 0 | 249,541 | | | | 103,162 | 12,764 | 115,926 |
| Total Depreciation and Amortization | | | | | 249,701 | 0 | 0 | 160 | 0 | 249,541 | | | | 103,162 | 12,764 | 115,926 |

Summary of Unadjusted Basis of Qualified Property (4562)

12/31/2023

Summary of Qualified Property by Activity

| Activity | Unadjusted Cost or Basis |
|-----------------|--------------------------|
| 1 990 | 301,120 |

Detail of Qualified Property

| Activity | Asset Description | Date In Service | Recovery Period | Years in Service | Total Cost or Basis | Business/Time Use Percent | Unadjusted Cost or Basis |
|----------|-------------------------|-----------------|-----------------|------------------|---------------------|---------------------------|--------------------------|
| 2 990 | COMMERICAL REFRIGERAT | 5/20/2014 | 5.0 | 10 | 1,528 | 100.00% | 1,528 |
| 3 990 | ELECTRIC RANGE | 5/28/2014 | 5.0 | 10 | 324 | 100.00% | 324 |
| 4 990 | 6 BURNER ELECTRIC RANG | 5/29/2014 | 5.0 | 10 | 2,530 | 100.00% | 2,530 |
| 5 990 | PCK KITCHEN COMPUTER | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 6 990 | PCK #5 COMPUTER | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 7 990 | PCK #4 | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 8 990 | PCK #3 | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 9 990 | PCK #2 | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 10 990 | PCK OFFICE | 5/16/2014 | 5.0 | 10 | 569 | 100.00% | 569 |
| 11 990 | COMPUTER #7 OFFICE | 1/1/2016 | 5.0 | 8 | 599 | 100.00% | 599 |
| 12 990 | COMPUTER #8 | 1/6/2016 | 5.0 | 8 | 1,274 | 100.00% | 1,274 |
| 13 990 | STORAGE CONTAINER | 12/1/2014 | 5.0 | 10 | 4,000 | 100.00% | 4,000 |
| 14 990 | SHARP 52 IN TV | 12/1/2014 | 5.0 | 10 | 2,000 | 100.00% | 2,000 |
| 15 990 | CABINETS | 12/1/2014 | 5.0 | 10 | 1,600 | 100.00% | 1,600 |
| 16 990 | SECTIONAL | 12/1/2014 | 5.0 | 10 | 150 | 100.00% | 150 |
| 17 990 | CABINETS & COUNTERTOPS | 2/16/2016 | 7.0 | 8 | 319 | 100.00% | 319 |
| 18 990 | TONTO HOUSE | 12/31/2006 | 27.5 | 18 | 108,000 | 100.00% | 108,000 |
| 19 990 | TONTO-NEW BUILDING | 12/31/2012 | 27.5 | 12 | 66,241 | 100.00% | 66,241 |
| 20 990 | TONTO-HOUSE RENOVATIO | 12/31/2013 | 27.5 | 11 | 8,359 | 100.00% | 8,359 |
| 21 990 | TONTO FLOORING DINING H | 10/27/2014 | 27.5 | 10 | 4,100 | 100.00% | 4,100 |
| 22 990 | TONTO ESCROW COSTS | 11/2/2014 | 27.5 | 10 | 1,276 | 100.00% | 1,276 |
| 23 990 | BUS | 7/17/2017 | 5.0 | 7 | 34,000 | 100.00% | 34,000 |
| 24 990 | AC UNITS | 8/14/2020 | 27.5 | 4 | 16,832 | 100.00% | 16,832 |
| 25 990 | REMODEL CHILDRENS LR | 6/15/2020 | 27.5 | 4 | 10,590 | 100.00% | 10,590 |
| 26 990 | HIGH COUNTRY CABINETS | 6/15/2020 | 5.0 | 4 | 9,744 | 100.00% | 9,744 |
| 27 990 | SHED | 9/21/2021 | 27.5 | 3 | 6,470 | 100.00% | 6,470 |
| 28 990 | CAMERA | 9/20/2021 | 5.0 | 3 | 1,489 | 100.00% | 1,489 |
| 29 990 | PLAYGROUND EQUIPMENT | 12/7/2021 | 7.0 | 3 | 14,311 | 100.00% | 14,311 |
| 30 990 | COMMERCIAL REFRIGERAT | 5/10/2022 | 5.0 | 2 | 1,970 | 100.00% | 1,970 |

Assets by Classification - 990

12/31/2023

PAYSON COMMUNITY KIDS INC 03-0376861

| Item No. | Description of Property **** indicates DISPOSED | Date Placed In Service | Asset Code | Business Use % | Cost or Other Basis | Sec. 179 Deduction | Credit | Special Allowance | Salvage Value | Recovery Basis | Recovery Period | Method | Con-vention Code | Prior Accum. Deprec., 179, Bonus | 2023 Deprec. | 2023 Accum. Deprec. |
|---|--|------------------------|------------|----------------|---------------------|--------------------|--------|-------------------|---------------|----------------|-----------------|--------|------------------|----------------------------------|--------------|---------------------|
| <u>5-yr Residential rental furnishings and appliances</u> | | | | | | | | | | | | | | | | |
| 13 | COMMERCIAL REFRIGERAT | 5/20/2014 | F-3 | 100.00% | 1,528 | 0 | 0 | 0 | 0 | 1,528 | 5.0 | SL/GDS | MQ2 | 1,528 | 0 | 1,528 |
| 15 | ELECTRIC RANGE | 5/28/2014 | F-3 | 100.00% | 324 | 0 | 0 | 0 | 0 | 324 | 5.0 | SL/GDS | MQ2 | 324 | 0 | 324 |
| 14 | 6 BURNER ELECTRIC RANGI | 5/29/2014 | F-3 | 100.00% | 2,530 | 0 | 0 | 0 | 0 | 2,530 | 5.0 | SL/GDS | MQ2 | 2,530 | 0 | 2,530 |
| 29 | HIGH COUNTRY CABINETS | 6/15/2020 | F-3 | 100.00% | 9,744 | 0 | 0 | 0 | 0 | 9,744 | 5.0 | SL/GDS | HY | 4,872 | 1,949 | 6,821 |
| 33 | COMMERCIAL REFRIGERAT | 5/10/2022 | F-3 | 100.00% | 1,970 | 0 | 0 | 0 | 0 | 1,970 | 5.0 | SL/GDS | HY | 197 | 394 | 591 |
| Total: 5-yr Res rental furnishings | | | | | 16,096 | 0 | 0 | 0 | 0 | 16,096 | | | | 9,451 | 2,343 | 11,794 |
| <u>5-yr Computers and peripherals (not listed property)</u> | | | | | | | | | | | | | | | | |
| 7 | PCK KITCHEN COMPUTER | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 8 | PCK #5 COMPUTER | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 9 | PCK #4 | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 10 | PCK #3 | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 11 | PCK #2 | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 12 | PCK OFFICE | 5/16/2014 | F-5 | 100.00% | 569 | 0 | 0 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 26 | COMPUTER #7 OFFICE | 1/1/2016 | F-5 | 100.00% | 599 | 0 | 0 | 300 | 0 | 299 | 5.0 | SL/GDS | HY | 599 | 0 | 599 |
| 24 | COMPUTER #8 | 1/6/2016 | F-5 | 100.00% | 1,274 | 0 | 0 | 637 | 0 | 637 | 5.0 | SL/GDS | HY | 1,274 | 0 | 1,274 |
| Total: 5-yr Computers (not listed) | | | | | 5,287 | 0 | 0 | 937 | 0 | 4,350 | | | | 5,287 | 0 | 5,287 |
| <u>5-yr Office machinery (data-handling equipment, except computers)</u> | | | | | | | | | | | | | | | | |
| 2 | OFFICE EQUIPMENT | 12/31/2011 | F-6 | 100.00% | 3,975 | 0 | 0 | 0 | 0 | 3,975 | 5.0 | SL/GDS | HY | 3,975 | 0 | 3,975 |
| 19 | STORAGE CONTAINER | 12/1/2014 | F-6 | 100.00% | 4,000 | 0 | 0 | 0 | 0 | 4,000 | 5.0 | SL/GDS | MQ4 | 4,000 | 0 | 4,000 |
| 20 | SHARP 52 IN TV | 12/1/2014 | F-6 | 100.00% | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 5.0 | SL/GDS | MQ4 | 2,000 | 0 | 2,000 |
| 20 | CABINETS | 12/1/2014 | F-6 | 100.00% | 1,600 | 0 | 0 | 0 | 0 | 1,600 | 5.0 | SL/GDS | MQ4 | 1,600 | 0 | 1,600 |
| 21 | SECTIONAL | 12/1/2014 | F-6 | 100.00% | 150 | 0 | 0 | 0 | 0 | 150 | 5.0 | SL/GDS | MQ4 | 150 | 0 | 150 |
| 31 | CAMERA | 9/20/2021 | F-6 | 100.00% | 1,489 | 0 | 0 | 0 | 0 | 1,489 | 5.0 | SL/GDS | HY | 447 | 298 | 745 |
| Total: 5-yr Office mach (data handling) | | | | | 13,214 | 0 | 0 | 0 | 0 | 13,214 | | | | 12,172 | 298 | 12,470 |
| <u>7-yr General purpose tools, machinery, and equipment</u> | | | | | | | | | | | | | | | | |
| 3 | PLAYGROUND EQUIPMENT | 5/16/2008 | F-10 | 100.00% | 800 | 0 | 0 | 0 | 0 | 800 | 7.0 | SL/GDS | HY | 800 | 0 | 800 |
| 32 | PLAYGROUND EQUIPMENT | 12/7/2021 | F-10 | 100.00% | 14,311 | 0 | 0 | 0 | 0 | 14,311 | 7.0 | SL/GDS | HY | 3,067 | 2,045 | 5,112 |
| Total: 7-yr Genl purp tools, mach, equip | | | | | 15,111 | 0 | 0 | 0 | 0 | 15,111 | | | | 3,867 | 2,045 | 5,912 |
| <u>7-yr Office furniture, fixtures and equipment</u> | | | | | | | | | | | | | | | | |
| 25 | CABINETS & COUNTERTOPS | 2/16/2016 | F-11 | 100.00% | 319 | 0 | 0 | 160 | 0 | 159 | 7.0 | SL/GDS | HY | 307 | 11 | 318 |
| Total: 7-yr Office furn, fixtures, equip | | | | | 319 | 0 | 0 | 160 | 0 | 159 | | | | 307 | 11 | 318 |
| <u>27.5-yr Residential rental real estate</u> | | | | | | | | | | | | | | | | |
| 6 | TONTO HOUSE | 12/31/2006 | R-4 | 100.00% | 108,000 | 0 | 0 | 0 | 0 | 108,000 | 27.5 | SL/GDS | MM | 62,999 | 3,927 | 66,926 |
| 4 | TONTO-NEW BUILDING | 12/31/2012 | R-4 | 100.00% | 66,241 | 0 | 0 | 0 | 0 | 66,241 | 27.5 | SL/GDS | MM | 24,187 | 2,409 | 26,596 |
| 5 | TONTO-HOUSE RENOVATIO | 12/31/2013 | R-4 | 100.00% | 8,359 | 0 | 0 | 0 | 0 | 8,359 | 27.5 | SL/GDS | MM | 2,748 | 304 | 3,052 |
| 17 | TONTO FLOORING DINING H | 10/27/2014 | R-4 | 100.00% | 4,100 | 0 | 0 | 0 | 0 | 4,100 | 27.5 | SL/GDS | MM | 1,224 | 149 | 1,373 |
| 18 | TONTO ESCROW COSTS | 11/2/2014 | R-4 | 100.00% | 1,276 | 0 | 0 | 0 | 0 | 1,276 | 27.5 | SL/GDS | MM | 377 | 46 | 423 |
| 27 | REMODEL CHILDRENS LR | 6/15/2020 | R-4 | 100.00% | 10,590 | 0 | 0 | 0 | 0 | 10,590 | 27.5 | SL/GDS | MM | 979 | 385 | 1,364 |
| 28 | AC UNITS | 8/14/2020 | R-4 | 100.00% | 16,832 | 0 | 0 | 0 | 0 | 16,832 | 27.5 | SL/GDS | MM | 1,454 | 612 | 2,066 |
| 30 | SHED | 9/21/2021 | R-4 | 100.00% | 6,470 | 0 | 0 | 0 | 0 | 6,470 | 27.5 | SL/GDS | MM | 304 | 235 | 539 |
| Total: 27.5-yr Res rental real estate | | | | | 221,868 | 0 | 0 | 0 | 0 | 221,868 | | | | 94,272 | 8,067 | 102,339 |

Assets by Classification - 990

12/31/2023

PAYSON COMMUNITY KIDS INC 03-0376861

| Item No. | Description of Property **** indicates DISPOSED | Date Placed In Service | Asset Code | Business Use % | Cost or Other Basis | Sec. 179 Deduction | Credit | Special Allowance | Salvage Value | Recovery Basis | Recovery Period | Method | Con-vention Code | Prior Accum. Deprec., 179, Bonus | 2023 Deprec. | 2023 Accum. Deprec. | | |
|-----------------------|--|------------------------|------------|----------------|---------------------|--------------------|--------|-------------------|---------------|----------------|-----------------|--------|------------------|----------------------------------|--------------|---------------------|--------|---------|
| 5-yr Buses | | | | | | | | | | | | | | | | | | |
| 27 | BUS | 7/17/2017 | V-10 | 100.00% | 34,000 | 0 | 0 | 0 | 0 | 34,000 | 5.0 | SL/GDS | HY | 34,000 | 0 | 34,000 | | |
| Total: 5-yr Buses | | | | | 34,000 | 0 | 0 | 0 | 0 | 34,000 | | | | | | 34,000 | 0 | 34,000 |
| SubTotals | | | | | 305,895 | 0 | 0 | 1,097 | 0 | 304,798 | | | | | | 159,356 | 12,764 | 172,120 |
| Less: Disposed Assets | | | | | (0) | (0) | (0) | (0) | (0) | (0) | | | | | | (0) | (0) | (0) |
| Ending Totals | | | | | 305,895 | 0 | 0 | 1,097 | 0 | 304,798 | | | | | | 159,356 | 12,764 | 172,120 |

Detail Report - 990

12/31/2023

PAYSON COMMUNITY KIDS INC 03-0376861

| Item No. | Description of Property **** indicates DISPOSED | Date Placed in Service | Business Use % | Cost or Other Basis | Sec. 179 Deduction | Special Allowance | Recovery Basis | Rec Period | Method | Con-vention Code | Prior Accum. Deprec., 179, Bonus | 2023 Current Deprec. | 2023 Accum. Deprec. |
|-----------------------|--|------------------------|----------------|---------------------|--------------------|-------------------|----------------|------------|--------|------------------|----------------------------------|----------------------|---------------------|
| 2 | OFFICE EQUIPMENT | 12/31/2011 | 100.00% | 3,975 | 0 | 0 | 3,975 | 5.0 | SL/GDS | HY | 3,975 | 0 | 3,975 |
| 3 | PLAYGROUND EQUIPMENT | 5/16/2008 | 100.00% | 800 | 0 | 0 | 800 | 7.0 | SL/GDS | HY | 800 | 0 | 800 |
| 4 | TONTO-NEW BUILDING | 12/31/2012 | 100.00% | 66,241 | 0 | 0 | 66,241 | 27.5 | SL/GDS | MM | 24,187 | 2,409 | 26,596 |
| 5 | TONTO-HOUSE RENOVATIO | 12/31/2013 | 100.00% | 8,359 | 0 | 0 | 8,359 | 27.5 | SL/GDS | MM | 2,748 | 304 | 3,052 |
| 6 | TONTO HOUSE | 12/31/2006 | 100.00% | 108,000 | 0 | 0 | 108,000 | 27.5 | SL/GDS | MM | 62,999 | 3,927 | 66,926 |
| 7 | PCK KITCHEN COMPUTER | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 8 | PCK #5 COMPUTER | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 9 | PCK #4 | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 10 | PCK #3 | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 11 | PCK #2 | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 12 | PCK OFFICE | 5/16/2014 | 100.00% | 569 | 0 | 0 | 569 | 5.0 | SL/GDS | MQ2 | 569 | 0 | 569 |
| 13 | COMMERICAL REFRIGERAT | 5/20/2014 | 100.00% | 1,528 | 0 | 0 | 1,528 | 5.0 | SL/GDS | MQ2 | 1,528 | 0 | 1,528 |
| 14 | 6 BURNER ELECTRIC RANGI | 5/29/2014 | 100.00% | 2,530 | 0 | 0 | 2,530 | 5.0 | SL/GDS | MQ2 | 2,530 | 0 | 2,530 |
| 15 | ELECTRIC RANGE | 5/28/2014 | 100.00% | 324 | 0 | 0 | 324 | 5.0 | SL/GDS | MQ2 | 324 | 0 | 324 |
| 17 | TONTO FLOORING DINING F | 10/27/2014 | 100.00% | 4,100 | 0 | 0 | 4,100 | 27.5 | SL/GDS | MM | 1,224 | 149 | 1,373 |
| 18 | TONTO ESCROW COSTS | 11/2/2014 | 100.00% | 1,276 | 0 | 0 | 1,276 | 27.5 | SL/GDS | MM | 377 | 46 | 423 |
| 19 | STORAGE CONTAINER | 12/1/2014 | 100.00% | 4,000 | 0 | 0 | 4,000 | 5.0 | SL/GDS | MQ4 | 4,000 | 0 | 4,000 |
| 20 | SHARP 52 IN TV | 12/1/2014 | 100.00% | 2,000 | 0 | 0 | 2,000 | 5.0 | SL/GDS | MQ4 | 2,000 | 0 | 2,000 |
| 20 | CABINETS | 12/1/2014 | 100.00% | 1,600 | 0 | 0 | 1,600 | 5.0 | SL/GDS | MQ4 | 1,600 | 0 | 1,600 |
| 21 | SECTIONAL | 12/1/2014 | 100.00% | 150 | 0 | 0 | 150 | 5.0 | SL/GDS | MQ4 | 150 | 0 | 150 |
| 24 | COMPUTER #8 | 1/6/2016 | 100.00% | 1,274 | 0 | 637 | 637 | 5.0 | SL/GDS | HY | 1,274 | 0 | 1,274 |
| 25 | CABINETS & COUNTERTOP | 2/16/2016 | 100.00% | 319 | 0 | 160 | 159 | 7.0 | SL/GDS | HY | 307 | 11 | 318 |
| 26 | COMPUTER #7 OFFICE | 1/1/2016 | 100.00% | 599 | 0 | 300 | 299 | 5.0 | SL/GDS | HY | 599 | 0 | 599 |
| 27 | BUS | 7/17/2017 | 100.00% | 34,000 | 0 | 0 | 34,000 | 5.0 | SL/GDS | HY | 34,000 | 0 | 34,000 |
| 27 | REMODEL CHILDRENS LR | 6/15/2020 | 100.00% | 10,590 | 0 | 0 | 10,590 | 27.5 | SL/GDS | MM | 979 | 385 | 1,364 |
| 28 | AC UNITS | 8/14/2020 | 100.00% | 16,832 | 0 | 0 | 16,832 | 27.5 | SL/GDS | MM | 1,454 | 612 | 2,066 |
| 29 | HIGH COUNTRY CABINETS | 6/15/2020 | 100.00% | 9,744 | 0 | 0 | 9,744 | 5.0 | SL/GDS | HY | 4,872 | 1,949 | 6,821 |
| 30 | SHED | 9/21/2021 | 100.00% | 6,470 | 0 | 0 | 6,470 | 27.5 | SL/GDS | MM | 304 | 235 | 539 |
| 31 | CAMERA | 9/20/2021 | 100.00% | 1,489 | 0 | 0 | 1,489 | 5.0 | SL/GDS | HY | 447 | 298 | 745 |
| 32 | PLAYGROUND EQUIPMENT | 12/7/2021 | 100.00% | 14,311 | 0 | 0 | 14,311 | 7.0 | SL/GDS | HY | 3,067 | 2,045 | 5,112 |
| 33 | COMMERCIAL REFRIGERAT | 5/10/2022 | 100.00% | 1,970 | 0 | 0 | 1,970 | 5.0 | SL/GDS | HY | 197 | 394 | 591 |
| SubTotals | | | | 305,895 | 0 | 1,097 | 304,798 | | | | 159,356 | 12,764 | 172,120 |
| Less: Disposed Assets | | | | (0) | (0) | (0) | (0) | | | | (0) | (0) | (0) |
| Ending Totals | | | | <u>305,895</u> | <u>0</u> | <u>1,097</u> | <u>304,798</u> | | | | <u>159,356</u> | <u>12,764</u> | <u>172,120</u> |