| Form 990 |
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** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. OMB No. 1545-0047

Department of the Treasury Internal Revenue Service A For the 2023 cal

| , | | 0 for instructions and the latest information | | |
|------|--------------------------------|---|--|--|
| enda | ar year, or tax year beginning | and ending | | |
| | | | | |

| Ba | Check if applicabl | c Name of organization | | D Employer identific | ation number | | |
|--|-----------------------|--|------------|-------------------------------------|--------------------------------|--|--|
| | Addre | A PRECIOUS CHILD, INC. | | | | | |
| | Name | | | | | | |
| | Initial return | V | Room/suite | 26-334933 E Telephone number | | | |
| | Final return | | noon, ouno | 303-466-4 | | | |
| | termin | | | G Gross receipts \$ | 15,642,657. | | |
| | Amen | | | H(a) Is this a group re | | | |
| | Applic | | | for subordinates? | | | |
| | pendir | ¹⁹ SAME AS C ABOVE | | H(b) Are all subordinates in | | | |
| 1 | Tax-ex | empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) c | or 527 | | list. See instructions | | |
| | Vebsi | | | H(c) Group exemption | n number | | |
| ΚF | orm of | organization: 🚺 Corporation 🔄 Trust 🔄 Association 🔄 Other | L Year | of formation: 2008 N | State of legal domicile: CO | | |
| Pa | art I | Summary | | | | | |
| | 1 | Briefly describe the organization's mission or most significant activities: A PRE | ECIOUS | CHILD EMPOW | VERS | | |
| Activities & Governance | | CHILDREN IN NEED TO ACHIEVE THEIR FULL PO | TENTIA | L. | | | |
| rna | 2 | Check this box if the organization discontinued its operations or dispos | ed of more | than 25% of its net ass | ets. | | |
| ove | 3 | Number of voting members of the governing body (Part VI, line 1a) | | | 5 | | |
| 5 | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | | 5 | | |
| es Se | 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | | | 74 | | |
| iviti | 6 | Total number of volunteers (estimate if necessary) | | | 7600 | | |
| Acti | 7 a | Total unrelated business revenue from Part VIII, column (C), line 12 | | 0. | | | |
| _ | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | | 0. | | | |
| | | | | Prior Year | Current Year | | |
| ē | 8 | Contributions and grants (Part VIII, line 1h) | | 20,183,132. | 15,118,918. | | |
| /ent | 9 | Program service revenue (Part VIII, line 2g) | 0. | 0. | | | |
| Revenue | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 10,970. | 43,523. | | | |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | <u>26,150.</u> 20,220,252. | <u>133,853.</u> 15,296,294. | | |
| | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 14,821,019. | 10,379,517. | | |
| | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 14,021,019. | 0. | | |
| | 40 | Benefits paid to or for members (Part IX, column (A), line 4) | | 3,047,275. | 3,513,104. | | |
| Expenses | 160 | Professional fundraising fees (Part IX, column (A), line 11e) | | 0. | 0. | | |
| en e | h | Total fundraising expenses (Part IX, column (A), line 25)1,127,67 | 70. | Ű. | | | |
| Ĕ | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 1,599,161. | 2,318,868. | | |
| | | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 19,467,455. | 16,211,489. | | |
| | | Revenue less expenses. Subtract line 18 from line 12 | | 752,797. | -915,195. | | |
| or | 3 | | | ginning of Current Year | End of Year | | |
| Assets (Balanc | 20 | Total assets (Part X, line 16) | | 12,860,285. | 12,054,812. | | |
| Ass | 21 | Total liabilities (Part X, line 26) | | 4,753,473. | 4,834,612. | | |
| Net- | - | Net assets or fund balances. Subtract line 21 from line 20 | | 8,106,812. | 7,220,200. | | |
| Pa | art II | Signature Block | | · · · | | | |

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

| Sign | Signature of officer | | | | Date | | | |
|------------|---|----------------------|-------|-------|-------------------|-----------|--|--|
| Here | ERIC GLEASON, CEO & PRESI | DENT | | | | | | |
| | Type or print name and title | | | | | | | |
| | Print/Type preparer's name | Preparer's signature | | Date | Check | PTIN | | |
| Paid | SAM BRUNSON, CPA | SAM BRUNSON | , CPA | 11/13 | /24 self-employed | P01696998 | | |
| Preparer | Firm's name WIPFLI LLP | | | | Firm's EIN 39- | 0758449 | | |
| Use Only | Firm's address 105 E. PINE ST, U | PPER FLOOR | | | | | | |
| | MISSOULA, MT 5980 | 2 | | | Phone no. 406 . | 728.1800 | | |
| May the IF | May the IRS discuss this return with the preparer shown above? See instructions | | | | | | | |
| LHA For | HA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023) | | | | | | | |

| Form | 990 (2023) A PRECIOUS CHILD, INC. 26-3349334 Page |
|-----------|--|
| Pa | rt 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: A PRECIOUS CHILD PROVIDES CHILDREN IN NEED WITH OPPORTUNITIES AND |
| | RESOURCES TO EMPOWER THEM TO ACHIEVE THEIR FULL POTENTIAL. |
| | |
| | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the |
| | prior Form 990 or 990-EZ? |
| • | If "Yes," describe these new services on Schedule O. |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X N 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 \$ 8,479,757. including grants of \$ 6,565,867.) (Revenue \$ 0. |
| | PRECIOUS ESSENTIALS PROVIDES CLOTHING, COATS, SHOES, FOOD, TOILETRIES, |
| | HOME GOODS, AND OTHER ESSENTIALS TO CHILDREN AND THEIR FAMILIES |
| | STRUGGLING WITH POVERTY OR EMERGENCY SITUATIONS THROUGH OUR MAIN |
| | RESOURCE CENTER AND 50 SATELLITE RESOURCE CENTERS ACROSS THE DENVER METRO AREA. IN 2023, A VALUE OF NEARLY \$6.5 MILLION IN ESSENTIALS WERE |
| | PROVIDED TO OVER 28,060 LOCAL RESIDENTS IN NEED. |
| | TROVIDED TO OVER 20,000 DOCAL RESIDENTS IN NEED: |
| | |
| | |
| | |
| | |
| | |
| 4b | (Code:) (Expenses \$ 1,791,243. including grants of \$ 1,333,723.) (Revenue \$ 0. |
| | BASICS 4 BABIES PROVIDES BASIC NECESSITIES SUCH AS DIAPERS, WIPES, AND BABY GEAR TO FAMILIES WITH INFANTS WHO WOULD OTHERWISE RATION THESE |
| | PRODUCTS OR GO WITHOUT. THE PROGRAM ALSO PROVIDES ACCESS TO BRIGHT BY |
| | THREE KITS AS A MEANS OF POSITIVELY IMPACTING EARLY LITERACY SKILLS, |
| | DEVELOPMENT, HEALTH, AND SAFETY OF THE CHILDREN. IN 2023, BASICS 4 |
| | BABIES PROVIDED DIAPERS, WIPES, FORMULA, AND OTHER BABY ESSENTIALS TO |
| | 7,700 INFANTS AND TODDLERS IN NEED. |
| | |
| | |
| | |
| | |
| 4c | (Code:) (Expenses \$1, 439, 860. including grants of \$1, 073, 824.) (Revenue \$0. |
| | FILL A BACKPACK PROGRAM PROVIDES BACKPACKS FILLED WITH |
| | GRADE-APPROPRIATE SCHOOL SUPPLIES TO CHILDREN IN NEED TO MAXIMIZE THEIR |
| | ACADEMIC POTENTIAL. IN 2023, FILL A BACKPACK PROVIDED BACKPACKS TO |
| | 18,109 CHILDREN IN NEED. |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| 4d | 1 2 |
| 4- | (Expenses \$ 2,684,770. including grants of \$ 1,406,103. (Revenue \$ 5,889. 14,395,630. |
| <u>4e</u> | Total program service expenses 14,395,630. Form 990 (20) |
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| | 3 |
| 111 | 12 147605 520004 2022 05000 & DEECTORS OUTLD THE 5200 |

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 Form 990 (2023)
 A PRECIOUS CHILD, INC.

 Part IV
 Checklist of Required Schedules

| | | | Yes | No |
|--------|--|-------------|--------------|----------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | <u>X</u> |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | _X_ |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | _X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | 37 |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | <u> </u> |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | 37 |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | <u> </u> |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | v |
| • | Schedule D, Part III | 8 | | <u> </u> |
| 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? | | | х |
| 10 | If "Yes," complete Schedule D, Part IV | 9 | | <u> </u> |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | 10 | x | |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | |
| 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. | | | |
| ~ | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes." complete Schedule D. | | | |
| d | | 11a | x | |
| h | Part VI | <u> 11a</u> | | |
| b | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | х |
| c | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| Ū | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | х |
| 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 | | | |
| ŭ | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | х |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | x | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | x | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | х |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i> | 13 | | Х |
| 14a | | 14a | | Х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | |
| | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | <u>X</u> |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | X | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | | | |
| | complete Schedule G, Part III | 19 | | <u> </u> |
| | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | 77 |
| | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II | 21 | 000 | X |
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 Form 990 (2023)
 A PRECIOUS CHILD, INC.
 26-3349334
 Page 4

 Part IV
 Checklist of Required Schedules (continued)
 Ves
 No

| | | | Yes | NO |
|--------|---|------------|------------|----------|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | Х | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | x |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| Ū | any tax-exempt bonds? | 24c | | |
| Ь | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | <u> </u> |
| | | 24u | | |
| 258 | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | 05- | | x |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | |
| | Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | x |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | X |
| | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | 200 | | |
| U | | 28c | | x |
| 00 | "Yes," complete Schedule L, Part IV | 200 | х | - 23 |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i> | 29 | | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | v |
| | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | |
| | Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | | | |
| | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | x |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| ••• | | 37 | | x |
| 38 | and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> | – " | | <u> </u> |
| | Note: All Form 990 filers are required to complete Schedule O | 38 | х | |
| Par | | 00 | - 12 | I |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | טוופטע וו סטוופטעוב ט נטווגמווז מ ובשטטושב טו זוטנב נט מוזץ ווווב וו נוווש דמוג ע | | V - | |
| | | | Yes | No |
| | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 5 | | | |
| | | | | |
| с | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | 000 | |
| 332004 | 12-21-23 F | Form | 990 | (2023) |
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| Form | 990 (2023) A PRECIOUS CHILD, INC. | 26-3349 | 334 | P | _{age} 5 |
|--------|---|---------------------------------------|------------|--------------|------------------|
| Par | t V Statements Regarding Other IRS Filings and Tax Compliance (continued) | | | | |
| | | 1 1 | | Yes | No |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | 2a 74 | | | |
| | filed for the calendar year ending with or within the year covered by this return | | | Х | |
| | If at least one is reported on line 2a, did the organization file all required federal employment tax return Did the exception have unrelated business group income of \$1,000 pr more during the uppr2 | | 2b 3a | ~ | x |
| | Did the organization have unrelated business gross income of \$1,000 or more during the year? If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule</i> | • | 3b | | <u></u> |
| | At any time during the calendar year, did the organization have an interest in, or a signature or other a | | 30 | | |
| та | financial account in a foreign country (such as a bank account, securities account, or other financial a | | 4a | | х |
| 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 A | ccounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | · · · · · · · · · · · · · · · · · · · | 5a | | Х |
| | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa | | 5b | | Х |
| | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | 5c | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did th | | | | |
| | 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 contribution | ons or gifts | | | |
| | were not tax deductible? | | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | |
| | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set | vices provided to the payor? | 7a | X | |
| | | | 7b | X | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | as required | | | 37 |
| | to file Form 8282? | | 7c | | X |
| | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | v |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c | | 7e | | X X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contribution of qualified intellectual property, did the organization file Fo | | 7f | | |
| g b | If the organization received a contribution of qualified intellectual property, did the organization file For If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization | | 7g 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained | | | | |
| U | sponsoring organization have excess business holdings at any time during the year? | by the | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | |
| а | | | 9a | | |
| b | | | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | |
| а | 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: | | | | |
| а | Gross income from members or shareholders | 11a | 4 | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | | |
| | amounts due or received from them.) | 11b | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | 1 1 | 12a | | |
| | 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. | | 40 | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | | <u>13a</u> | | |
| h | Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the | | | | |
| U | organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 130 | | | |
| 14a | | | 14a | | X |
| | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu | | 14b | | <u> </u> |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune | | | | |
| | excess parachute payment(s) during the year? | | 15 | | х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investmen | t income? | 16 | | Х |
| | If "Yes," complete Form 4720, Schedule O. | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac | tivities | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | 17 | | |
| | If "Yes," complete Form 6069. | | | 0000 | |
| 332005 | 12-21-23 C | | Form | 1 990 | (2023) |
| | 6 | | | | |

| - | | | |
|------------|---|----------|--------|
| 2023.05000 | Α | PRECIOUS | CHILD, |

| Form | 990 | (2023) |
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|------|-----|--------|

| Α | PRECIO | US | CHILD, | INC |
|-----|---------|-----|------------|-----|
| lan | agement | and | Disclosure | |

26-3349334 Page 6

| <u>Form 990 (</u> | | 20-3349334 | Page V |
|-------------------|--|------------------------------|---------------|
| Part VI | Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7 | 'b below, and for a "No" res | sponse |
| | to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See ins | | |
| | Check if Schedule O contains a response or note to any line in this Part VI | | X |

| | | Ι.Ι | - | Yes | No |
|-----------|---|----------------------------------|---------------|--------------|----------|
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | | | |
| | 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 0. | | _ | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | 5 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship officer, director, trustee, or key employee? | | 2 | | x |
| 3 | Did the organization delegate control over management duties customarily performed by or under the | | – | | |
| - | | | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 99 | | | | x |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's ass | | | | X |
| 6 | Did the organization have members or stockholders? | | | | x |
| 0 7a | Did the organization have members, stockholders, or other persons who had the power to elect or ap | | | | |
| 1a | more members of the governing body? | | 7a | | x |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, st | ockholders, or | | | |
| | persons other than the governing body? | | 7b | _ | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year | | | | |
| а | The governing body? | | <u>8a</u> | | |
| b | Each committee with authority to act on behalf of the governing body? | | | Х | <u> </u> |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read | hed at the | | | |
| | organization's mailing address? If "Yes." provide the names and addresses on Schedule O | | 9 | | X |
| <u>ec</u> | tion B. Policies (This Section B requests information about policies not required by the Internal Re- | /enue Code.) | | | |
| | | | | Yes | N |
| 10a | Did the organization have local chapters, branches, or affiliates? | | 10; | 3 | X |
| | If "Yes," did the organization have written policies and procedures governing the activities of such cha | | | | |
| | | • • • • | 10 | 5 | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body | | | a X | |
| | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | 0 | | | |
| l2a | | | 12 | a X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise | | | | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y | es," describe | | | |
| | on Schedule O how this was done | | | | - |
| 13 | Did the organization have a written whistleblower policy? | | | | |
| 14 | Did the organization have a written document retention and destruction policy? | | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | by independent | | | |
| а | The organization's CEO, Executive Director, or top management official | | 15 | a X | |
| | Other officers or key employees of the organization | | 15 | b 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 arrangem | ent with a | | | |
| | taxable entity during the year? | | 16 | 3 | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat | | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ | ization's | | | |
| | exempt status with respect to such arrangements? | | 16 | b | |
| Sec | tion C. Disclosure | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed NONE | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, an | d 990-T (section 50 ⁻ | 1(c)(3)s only |) availa | ble |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | | |
| 0 | | on Schedule O) | | no:-! | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, con | muct of interest polic | y, and fina | ncial | |
| ~ | statements available to the public during the tax year. | las and as a l | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's boo THE ORGANIZATION $-303-466-4272$ | ks and records | | | |
| _0 | | | | | |
| | 7051 W 118TH AVE, BROOMFIELD, CO 80020 | | | m 990 | |

| Form 990 | (2023) |
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| Part VII | Compensation of Officers | , Directors, Trustees, | , Key Employees, | Highest Compens | ated |
|----------|--------------------------|------------------------|------------------|------------------------|------|
| - | Employees, and Independ | ent Contractors | | | |

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

| (A) | (B) | | | (0 | C) ition | | | (D) Reportable | (E) | (F) Estimated |
|----------------------------|----------------------|--------------------------------|---|---------|--------------------|---------------------------------|--------|---------------------------------|------------------------------|--------------------------|
| Name and title | Average hours per | | (do not check mor box, unless persor | | | than o | | compensation | Reportable compensation | amount of |
| | week | | cer an | dad | irecto | r/trus [:] | tee) | from | from related | other |
| | (list any | Individual trustee or director | | | | | | the | organizations | compensation |
| | hours for related | e or d | tee | | | sated | | organization (W-2/1099-MISC/ | (W-2/1099-MISC/ 1099-NEC) | from the organization |
| | organizations | truste | al trus | | yee | mper | | 1099-NEC) | 1000 NEO | and related |
| | below | vidual . | Institutional trustee | er | Key employee | Highest compensated employee | ner | , | | organizations |
| | line) | Indiv | Insti | Officer | Key | High emp | Former | | | |
| (1) CARINA MARTIN | 40.00 | | | | | | | | | |
| CO-CEO & FOUNDER | | | | Х | | | | 129,626. | 0. | 0. |
| (2) MICHAEL PAINTER | 40.00 | | | | | | | | | |
| CHIEF PHILANTHROPY OFFICER | | | | | | X | | 125,204. | 0. | 2,800. |
| (3) ERIC GLEASON | 40.00 | | | | | | | | | |
| CO-CEO & CFO (THRU 2/2023) | | | | Х | | | | 122,769. | 0. | 0. |
| (4) JAMES ANTHONY | 40.00 | | | | | | | | | |
| VP OF FINANCE | | | | Х | | | | 83,711. | 0. | 1,680. |
| (5) ANDY CONIGLIARO | 5.00 | | | | | | | | | - |
| CHAIR (THRU 10/31/23) | | Х | | Х | | | | 0. | 0. | 0. |
| (6) JAYLENE KUNZ | 1.00 | | | | | | | | | - |
| VICE CHAIR | | Х | | Х | | | | 0. | 0. | 0. |
| (7) JEANETTE DERN | 1.00 | | | | | | | | | |
| TREASURER (THRU 9/30/23) | | Х | | Х | | | | 0. | 0. | 0. |
| (8) TARA ROJAS | 1.00 | | | | | | | | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. |
| (9) NATE CARY | 1.00 | | | | | | | | • | • |
| DIRECTOR (THRU 3/31/23) | | Х | | | | | | 0. | 0. | 0. |
| (10) LISA CORLEY | 1.00 | | | | | | | | • | • |
| DIRECTOR | 1 00 | Х | | | | | | 0. | 0. | 0. |
| (11) DAVID DURAN | 1.00 | | | | | | | | 0 | 0 |
| DIRECTOR (THRU 10/31/23) | 1 00 | X | | | | | | 0. | 0. | 0. |
| (12) CATHERINE DAVIS | 1.00 | | | | | | | • | 0 | 0 |
| DIRECTOR | 1 00 | X | | | | | | 0. | 0. | 0. |
| (13) MICHAEL PENDERGAST | 1.00 | | | | | | | • | 0 | 0 |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
| | | | | | | - | | | | |
| | | - | | | | | | | | |
| | | | | | | | | | | |
| | | • | | | | | | | | |
| | | - | | | | | | | | |
| | | 1 | | | | | | | | |
| 332007 12-21-23 | 1 | | | | | | | | | Form 990 (2023) |

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332007 12-21-23

Form 990 (2023)

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2023.05000 A PRECIOUS CHILD, INC.

| | | | | | | | | | | 9334 Page 8 | | | | | |
|------------|--|--|--------------------------------|-----------------------|---------|---------------|-----------------------------------|-------------------------|---|--|---|--|--|--|--|
| Par | Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) | | | | | | | | | | | | | | |
| | (A) Name and title | | | | | rson i |) than c s both pr/trust | an | (D) Reportable compensation from | (E) Reportable compensation from related | (F) Estimated amount of other | | | | |
| | | (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee | Officer | Key em ployee | Highest compensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | from related other organizations compensation (W-2/1099-MISC/ from the 1099-NEC) organization and related organizations | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | Subtotal | | | | | | | | 461,310. | 0 | | | | | |
| с 2 | Total from continuation sheets to Part VII Total (add lines 1b and 1c) Total number of individuals (including but n | | <u></u> | | <u></u> | | | | 0. 461,310. | 0 000 of reportable | | | | | |
| _ | compensation from the organization | | | | | | | | | | 3 Yes No | | | | |
| 3 | Did the organization list any former officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for su</i> | uch individual | , | | • | | , | | | ····· | 3 X | | | | |
| 4 5 | For any individual listed on line 1a, is the su and related organizations greater than \$150 Did any person listed on line 1a receive or a |),000? If "Yes, | " со | mple | ete S | Sche | edule | J f | or such individual | - | 4 X | | | | |
| Sec | rendered to the organization? <i>If "Yes." com</i> tion B. Independent Contractors | plete Schedule | e J fo | or sl | ich i | oers | on . | <u></u> | | | 5 X | | | | |
| 1 | Complete this table for your five highest con the organization. Report compensation for t | | | | | | | | | | sation from | | | | |
| | (A) Name and business address NONE | | | | | | | (B) Description of s | ervices | (C) Compensation | | | | | |
| | | | | | | | | _ | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| 2 | Total number of independent contractors (ir \$100,000 of compensation from the organiz | • | ot lin | nitec | l to i | thos (| | ted | above) who received mo | ore than | | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | Form 990 (2023) | | | | |

332008 12-21-23

| Form | <u>1 990 (</u> | | | CH | LLD, INC. | | | 26-3349 | 334 Page 9 |
|---|----------------|-------------------------------------|------------------|-------------|--------------------|-----------------------------|--|---|--|
| Pa | rt VII | Statement of Rev | venue | | | | | | |
| | | Check if Schedule O c | contains a respo | onse o | r note to any line | e in this Part VIII | | <u></u> | |
| | | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
| ស ស | 1 a | Federated campaigns | 1a | | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | b | | 1b | | | | | | |
| Ω ^E | c | | | | 654,414. | | | | |
| ifts ar A | d | Related organizations | | | | | | | |
| nila n | e | | | | 963,516. | | | | |
| Sir | f | All other contributions, gifts, | | | | | | | |
| her | | similar amounts not included | | | 13,500,988. | | | | |
| l d tri | q | Noncash contributions included in I | | | 9,889,947. | | | | |
| anc | h | | | | | 15,118,918. | | | |
| | | | | | Business Code | | | | |
| Ð | 2 a | | | | | | | | |
| ś | Ь | | | | | | | | |
| Ser | с | | | | | | | | |
| am Ser | d | | | | | | | | |
| Program Service Revenue | е | | | | | | | | |
| Pre | f | All other program service | revenue | | | | | | |
| | g | Total. Add lines 2a-2f | | _ | | | | | |
| | 3 | Investment income (includ | | | | | | | |
| | | other similar amounts) | - | | | 49,823. | | | 49,823. |
| | 4 | Income from investment o | f tax-exempt bo | ond pr | oceeds | | | | |
| | 5 | Royalties | . <u></u> | | | | | | |
| | | | (i) Rea | | (ii) Personal | | | | |
| | 6 a | Gross rents | 6a | | | | | | |
| | b | Less: rental expenses | 6b | | | | | | |
| | с | Rental income or (loss) | 6c | | | | | | |
| | d | Net rental income or (loss) | | | | | | | |
| | 7 a | Gross amount from sales of | (i) Securi | ties | (ii) Other | | | | |
| | | assets other than inventory | 7a | | 5,700. | | | | |
| | b | Less: cost or other basis | | | | | | | |
| ne | | and sales expenses | 7b | | 12,000. | | | | |
| venue | с | Gain or (loss) | 7c | | -6,300. | | | | |
| e e | d | Net gain or (loss) | | <u></u> | | -6,300. | | | -6,300. |
| Other R | 8 a | Gross income from fundraisir | ng events (not | | | | | | |
| ₽ | | including \$6 | 554,414. of | | | | | | |
| | | contributions reported on | line 1c). See | | | | | | |
| | | Part IV, line 18 | | 8a | 396,783. | | | | |
| | b | Less: direct expenses | | 8b | 330,264. | | | | |
| | С | Net income or (loss) from t | fundraising eve | nt <u>s</u> | | 66,519. | | | 66,519. |
| | 9 a | Gross income from gaming | | | | | | | |
| | | Part IV, line 19 | | 9a | | | | | |
| | b | Less: direct expenses | | 9b | | | | | |
| | С | Net income or (loss) from g | gaming activitie | s | | | | | |
| | 10 a | Gross sales of inventory, le | ess returns | | | | | | |
| | | and allowances | | 10a | 47,410. | | | | |
| | b | Less: cost of goods sold | | 10b | 4,099. | | | | |
| | с | Net income or (loss) from s | sales of invento | ory | | 43,311. | 5,889. | | 37,422. |
| s | | | | Ļ | Business Code | | | | |
| e sou | 11 a | OTHER INCOME | | | 900099 | 24,023. | | | 24,023. |
| Miscellaneous Revenue | b | | | | | | | | |
| llece | с | | | | | | | | |
| Misc | d | All other revenue | | | | | | | |
| < | | Total. Add lines 11a-11d | | | | 24,023. | | | |
| | 12 | Total revenue. See instructio | ns | | | 15,296,294. | 5,889. | 0. | 171,487. |
| 332009 | 9 12-21 | -23 | | | | | | | Form 990 (2023 |

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A PRECIOUS CHILD, INC.

332009 12-21-23

538884_1

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| | Form | 990 | (2023 |
|--|------|-----|-------|
|--|------|-----|-------|

A PRECIOUS CHILD, INC. Part IX Statement of Functional Expenses

| Secti | ion 501(c)(3) and 501(c)(4) organizations must com | | | nplete column (A). | |
|-------|--|--------------------------------|-----------------------------|---------------------------------|-------------------------|
| | Check if Schedule O contains a respor | ise or note to any line in (A) | this Part IX (B) | (C) | (D) |
| | not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII. | Total expenses | Program service expenses | Management and general expenses | Fundraising expenses |
| 1 | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to domestic | 10 000 010 | 10 000 010 | | |
| | individuals. See Part IV, line 22 | 10,379,517. | 10,379,517. | | |
| 3 | Grants and other assistance to foreign | | | | |
| | organizations, foreign governments, and foreign | | | | |
| | individuals. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | | 014 000 | 27 001 | |
| | trustees, and key employees | 337,785. | 214,009. | 37,901. | 85,875 |
| 6 | Compensation not included above to disqualified | | | | |
| | persons (as defined under section 4958(f)(1)) and | | | | |
| | persons described in section 4958(c)(3)(B) | | 1 820 0.00 | 200 511 | |
| 7 | Other salaries and wages | 2,738,363. | 1,732,968. | 309,511. | 695,884 |
| 8 | Pension plan accruals and contributions (include | 1 - 104 | | | 4 4 5 5 |
| | section 401(k) and 403(b) employer contributions) | 15,104. | 11,741. | -792. 14,308. | 4,155 33,259 |
| 9 | Other employee benefits | 169,650. | 122,083. | | 33,259 |
| 10 | Payroll taxes | 252,202. | 162,652. | 29,202. | 60,348 |
| 11 | Fees for services (nonemployees): | | | | |
| а | Management | 04.050 | | F 0.4 F | (52) |
| b | 0 | 24,258. | 15,758. | 7,847. | 653 |
| | Accounting | 19,147. | 12,250. | 2,241. | 4,656 |
| | Lobbying | | | | |
| е | Professional fundraising services. See Part IV, line 17 | | | | |
| f | Investment management fees | | | | |
| g | | 126 685 | 00 000 | 41 000 | C 140 |
| | column (A), amount, list line 11g expenses on Sch 0.) | 136,675. | 89,323. | 41,209. | 6,143 |
| 12 | Advertising and promotion | 114,728. | 87,584. | 2,162. | 24,982 |
| 13 | Office expenses | 175,584. | 53,976. | 109,555. | 12,053 |
| 14 | Information technology | 157,379. | 96,111. | 12,937. | 48,331 |
| 15 | Royalties | | 104 200 | 1 001 | 20 500 |
| 16 | Occupancy | 226,709. | 194,326. | 1,801. | 30,582 |
| 17 | Travel | 22,818. | 11,671. | 231. | 10,916 |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials \dots | | | | |
| 19 | Conferences, conventions, and meetings | 100 000 | 1 = 0 | 00.000 | 4 105 |
| 20 | Interest | 190,976. | 159,063. | 27,726. | 4,187 |
| 21 | Payments to affiliates | 101 004 | 101 000 | 40.000 | E 105 |
| 22 | Depreciation, depletion, and amortization | 181,084. | 131,279. | 42,680. | 7,125 |
| 23 | Insurance | 42,326. | 36,548. | 3,356. | 2,422 |
| 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 0.) | | | | |
| а | DDOODAN EVDENCED | 645,859. | 645,859. | | |
| b | STAFF AND BOARD DEVELOP | 136,082. | 82,287. | 25,162. | 28,633 |
| с | REPAIRS AND MAINTENANCE | 101,765. | 91,627. | 5,279. | 4,859 |
| d | SPECIAL EVENTS | 28,598. | 660. | 442. | 27,496 |
| е | All other expenses | 114,880. | 64,338. | 15,431. | 35,111 |
| 25 | Total functional expenses. Add lines 1 through 24e | 16,211,489. | 14,395,630. | 688,189. | 1,127,670 |
| | * | | | | |

Joint costs. Complete this line only if the organization 26 reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

332010 12-21-23

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11 2023.05000 A PRECIOUS CHILD, INC. 538884_1

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33

12,860,285. 33

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12,054,812.

Form 990 (2023)

| | | | | | Degining of year | | Life of year |
|---------------------------|----------|--|------------|---------------------------------|------------------|-----------------------------------|--------------|
| | 1 | Cash - non-interest-bearing | | | 794,178. | 1 | 705,218. |
| | 2 | Savings and temporary cash investments | | | 2,723,941. | 2 | 2,693,834. |
| | 3 | Pledges and grants receivable, net | | | 268,910. | 3 | 121,667. |
| | 4 | Accounts receivable, net | | | 4 | | |
| | 5 | Loans and other receivables from any current or | | | - | | |
| | - | trustee, key employee, creator or founder, subst | | | | | |
| | | controlled entity or family member of any of thes | | | | 5 | |
| | 6 | Loans and other receivables from other disgualif | | | | Ŭ | |
| | Ŭ | under section 4958(f)(1)), and persons described | • | | | 6 | |
| | 7 | Notes and loans receivable, net | | · · · · · · · · · · · · · · · · | | 7 | |
| ets | 8 | | | | 2,240,035. | 8 | 1,926,657. |
| Assets | 9 | Inventories for sale or use Prepaid expenses and deferred charges | | | 167,455. | 9 | 96,834. |
| | | · · · · · · · · · · · · · · · · · · · | | | 107,455. | 9 | 50,0540 |
| | iua | Land, buildings, and equipment: cost or other | 10- | 6,999,163. | | | |
| | b | basis. Complete Part VI of Schedule D | | 651,482. | 6,455,379. | 10- | 6,347,681. |
| | | Less: accumulated depreciation | | | 46,105. | 10c | 57,687. |
| | 11 | Investments - publicly traded securities | | | 40,105. | 11 | 57,007. |
| | 12 | Investments - other securities. See Part IV, line 1 | | Г | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 1 | | F | | 13 | |
| | 14 | Intangible assets | | | 164 000 | 14 | 105 004 |
| | 15 | Other assets. See Part IV, line 11 | | 164,282. | 15 | 105,234. | |
| | 16 | Total assets. Add lines 1 through 15 (must equa | | | 12,860,285. | 16 | 12,054,812. |
| | 17 | Accounts payable and accrued expenses | | | 189,279. | 17 | 424,179. |
| | 18 | Grants payable | | | | 18 | |
| | 19 | Deferred revenue | | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete F | Part IV of | f Schedule D | | 21 | |
| s | 22 | Loans and other payables to any current or form | er office | r, director, | | | |
| Liabilities | | trustee, key employee, creator or founder, substa | antial co | ntributor, or 35% | | | |
| abi | | controlled entity or family member of any of thes | e persor | าร | | 22 | |
| Ξ | 23 | Secured mortgages and notes payable to unrela | ted third | parties | 4,399,912. | 23 | 4,305,961. |
| | 24 | Unsecured notes and loans payable to unrelated | third pa | arties | | 24 | |
| | 25 | Other liabilities (including federal income tax, pay | /ables to | o related third | | | |
| | | parties, and other liabilities not included on lines | 17-24). | Complete Part X | | | |
| | | of Schedule D | | 164,282. | 25 | <u> 104,472.</u> 4,834,612. | |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 4,753,473. | 26 | 4,834,612. |
| | | Organizations that follow FASB ASC 958, che | ck here | X | | | |
| ses | | and complete lines 27, 28, 32, and 33. | | | | | |
| anc | 27 | Net assets without donor restrictions | 6,311,699. | 27 | 6,435,308. | | |
| Bal | 28 | Net assets with donor restrictions | | 1,795,113. | 28 | 784,892. | |
| lpu | | Organizations that do not follow FASB ASC 9 | | | | | |
| Fui | | and complete lines 29 through 33. | , | | | | |
| Net Assets or Fund Balanc | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| ets | 30 | Paid-in or capital surplus, or land, building, or eq | | | | 30 | |
| Ass | 31 | Retained earnings, endowment, accumulated inc | | Г | | 31 | |
| et / | 32 | | | Г | 8,106,812. | 32 | 7,220,200. |
| Ź | 52 | Total net assets or fund balances | | ····· - | 10,100,012. | JZ | 10 054 010 |

12

A PRECIOUS CHILD, INC.

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

Total liabilities and net assets/fund balances

26-3349334 Page 11

(B) End of year

(A) Beginning of year

Form 990 (2023) Part X Balance Sheet

| Form | A PRECIOUS CHILD, INC. | 26 | -3349334 | Pa | _{ge} 12 |
|------|--|---------|------------|-----|------------------|
| Pa | rt 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 | 15,290 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 16,21 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -91 | 5,1 | 95. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 8,100 | 5,8 | 12. |
| 5 | Net unrealized gains (losses) on investments | 5 | 28 | 3,5 | 83. |
| 6 | Donated services and use of facilities | 6 | | | |
| 7 | Investment expenses | 7 | | | |
| 8 | Prior period adjustments | 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | column (B)) | 10 | 7,220 |),2 | 00. |
| Pa | rt XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | X |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | О. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | |
| | separate basis, consolidated basis, or both: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | Х | <u> </u> |
| | 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: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | <u>2</u> c | Х | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sch | edule C |). | | |
| 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? | | <u>3a</u> | | X X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | | | | 1 |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | <u></u> | 3b | 000 | L |

Form **990** (2023)

Department of the Treasury Internal Revenue Service

| (Form 990) |
|------------|
|------------|

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

| OMB No. 1545-0047 |
|------------------------------|
| 2023 |
| Open to Public Inspection |

Name of the organization

| Name | ame of the organization Employer identification number | | | | | | | | | |
|------------|--|--|-------------------------|---|------------------------|------------------|----------------------|--------------------|----------------------------|--|
| _ | | A PR | ECIOUS CHII | LD, INC. | | | | | 6-3349334 | |
| Par | tl | Reason for Public (| Charity Status. | (All organizations must o | omplete th | nis part.) S | ee instruction | S. | | |
| | rgan | ization is not a private found | • | u , | | , | | | | |
| 1 | | A church, convention of chu | | | | n 170(b)(1 | l)(A)(i). | | | |
| 2 [| | A school described in section | | · | | | | | | |
| 3 [| | A hospital or a cooperative | | | | | | | | |
| 4 [| | A medical research organize | ation operated in cor | njunction with a hospital | described | in sectio | n 170(b)(1)(A |)(iii). Enter | the hospital's name, | |
| - [| | city, and state: | | | | | | ait al a a suila : | | |
| 5 [| | An organization operated for | | lege or university owned | or operate | ed by a go | vernmental u | nit describe | ed in | |
| o [| | section 170(b)(1)(A)(iv). (C | | and a low the data set the set for | | | 6.5 | | | |
| 6 [| X | A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in | | | | | | | | |
| 7 [| Δ | | | | | | | | | |
| 8 [| | section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) | | | | | | | | |
| 9 | | An agricultural research org | | | - | ad in coniu | inction with a | land-grant | college | |
| 5 | | or university or a non-land-g | | | | - | | - | - | |
| | | university: | fram boliege of agric | | | iame, ony | , and state of | the conege | | |
| 10 | | An organization that norma | Ilv receives (1) more t | than 33 1/3% of its supp | ort from c | ontributior | ns. membersh | ip fees, and | d aross receipts from | |
| | | activities related to its exem | | •• | | | - | • | • | |
| | | income and unrelated busir | | - | | | | | - | |
| | | See section 509(a)(2). (Cor | | . , | | | , . | | · | |
| 11 [| | An organization organized a | and operated exclusi | vely to test for public sa | fety. See | section 50 |)9(a)(4). | | | |
| 12 [| | An organization organized a | and operated exclusi | vely for the benefit of, to | perform tl | ne functio | ns of, or to ca | rry out the | purposes of one or | |
| | | more publicly supported or | ganizations describe | d in section 509(a)(1) d | r section | 509(a)(2). | See section & | 509(a)(3). | Check the box on | |
| | | lines 12a through 12d that | describes the type of | f supporting organizatior | n and com | plete lines | 12e, 12f, and | 12g. | | |
| а | | Type I. A supporting orga | anization operated, su | upervised, or controlled | by its supp | ported org | anization(s), ty | pically by | giving | |
| | | the supported organization | on(s) the power to reg | gularly appoint or elect a | majority o | f the direc | tors or truste | es of the su | upporting | |
| | | organization. You must c | complete Part IV, Se | ctions A and B. | | | | | | |
| b | | Type II. A supporting org | anization supervised | or controlled in connect | ion with its | s supporte | d organizatio | n(s), by hav | ving | |
| | | control or management o | f the supporting orga | anization vested in the sa | ame perso | ns that co | ntrol or manag | ge the supp | ported | |
| | | organization(s). You mus | - | | | | | | | |
| С | | Type III functionally inte | | | | | | ly integrate | ed with, | |
| | | its supported organization | .,.,, | • | | | - | | | |
| d | | J Type III non-functionally | • | | | | | Ũ | | |
| | | that is not functionally int | | | • | | - | an attentiv | /eness | |
| | | requirement (see instructi | | • | | | | | | |
| е | | Check this box if the orga | | | | | турет, туре | п, туре п | | |
| f | Ento | functionally integrated, or er the number of supported o | | | ig organiz | ation. | | | | |
| | | vide the following information | • | d organization(s) | | | | | | |
| | | i) Name of supported | (ii) EIN | (iii) Type of organization | (iv) Is the orga | inization listed | (v) Amount of | monetary | (vi) Amount of other | |
| | | organization | | (described on lines 1-10 above (see instructions)) | in your governi Yes | No | support (see ir | structions) | support (see instructions) | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total | | | | | | | | | | |

| <u> </u> | (F | 000 | |
|------------|------------|-----|------|
| Schedule A | (⊢orm | 990 | 2020 |

A PRECIOUS CHILD, INC.

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.)

| Sec | ction A. Public Support | - | | - | | - | |
|-------------|--|-----------------------|----------------------|----------------------|---------------------|---------------------|-----------------|
| Cale | ndar 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.") | 18804873. | 11668425. | 12081158. | 20183132. | <u>15118918.</u> | 77856506. |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | 18804873. | 11668425. | 12081158. | 20183132. | <u>15118918.</u> | 77856506. |
| 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) | | | | | | |
| | Public support. Subtract line 5 from line 4. | | | | | | 77856506. |
| Sec | ction B. Total Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 7 | Amounts from line 4 | 18804873. | 11668425. | 12081158. | 20183132. | <u>15118918.</u> | 77856506. |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources \dots | 3,037. | 6,287. | 14,508. | 10,970. | 49,823. | 84,625. |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | 66,519. | 66,519. |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | 56,533. | 24,023. | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 78088206. |
| 12 | Gross receipts from related activities, | etc. (see instructio | ons) | | | 12 | 111,229. |
| 13 | First 5 years. If the Form 990 is for the | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) | |
| _ | organization, check this box and sto | | | | | | |
| Sec | ction C. Computation of Publi | ic Support Per | centage | | | | |
| 14 | Public support percentage for 2023 (I | line 6, column (f), d | ivided by line 11, o | column (f)) | | 14 | <u>99.70 %</u> |
| | Public support percentage from 2022 | | | | | 15 | 99.81 % |
| 1 6a | 33 1/3% support test - 2023. If the | | | | 14 is 33 1/3% or m | lore, check this bo | |
| | stop here. The organization qualifies | | - | | | | |
| b | 33 1/3% support test - 2022. If the | | | | | | |
| <i></i> | and stop here. The organization qua | | | | | | |
| 17a | 10% -facts-and-circumstances test | - | | | | | |
| | and if the organization meets the fact | | | - | - | VI how the organiz | zation |
| | meets the facts-and-circumstances te | - | | • • • • | | | |
| b | 10% -facts-and-circumstances test | - | | | | | 10% or |
| | more, and if the organization meets the | | | | | | |
| 40 | organization meets the facts-and-circl | | • | | | | |
| 18 | Private foundation. If the organization | on ala not check a | box on line 13, 16 | a, 100, 17a, 0r 17b | o, check this box a | | |
| | | | | | | Schedule A | (Form 990) 2023 |

332022 12-21-23

| 19a | 33 | 1/ | 3% | SI | upp | or |
|-----|----|-----|-----|----|-----|-----|
| | | ~~~ | the | - | 20 | - / |

| Schedule A (For | rm |
|--|-------|
| 4, 19a, or 19b, check this box and see instructions | |
| organization qualifies as a publicly supported organization | |
| ox on line 14 or line 19a, and line 16 is more than 33 1/3%, and | |
| qualities as a publicity supported organization | • • • |

(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.)

A PRECIOUS CHILD, INC.

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

| Sec | ction A. Public Support | | - | - | | | | |
|------|--|----------------------------|----------------------|----------------------|---------------------|--------------|-------------|------------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2 | 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | | |
| | membership fees received. (Do not | | | | | | | |
| | include any "unusual grants.") | | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | | |
| 3 | Gross receipts from activities that are not an unrelated trade or bus- | | | | | | | |
| | iness under section 513 | | | | | | | |
| 4 | Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf | | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | | |
| | Amounts included on lines 1, 2, and | | | | | | | |
| | 3 received from disqualified persons | | | | | | | |
| b | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | | |
| c | Add lines 7a and 7b | | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | | |
| | tion B. Total Support | | • | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2 | 2023 | (f) Total |
| | Amounts from line 6 | | | | | | | •• |
| | Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | | |
| b | Unrelated business taxable income | | | | | | | |
| | (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | | |
| 0 | Add lines 10a and 10b | | | | | | | |
| | Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | | |
| 14 | First 5 years. If the Form 990 is for th | ne organization's f | irst, second, third, | fourth, or fifth tax | year as a section 5 | 501(c)(3) or | rganizatior | n, |
| | check this box and stop here | <u></u> | <u></u> | <u></u> | - | <u></u> | <u></u> | |
| Sec | ction C. Computation of Publi | c Support Pe | rcentage | | | | | |
| 15 | Public support percentage for 2023 (I | ine 8, column (f), c | divided by line 13, | column (f)) | | 15 | | % |
| | Public support percentage from 2022 | | | | <u></u> | 16 | | % |
| Sec | ction D. Computation of Invest | stment Incom | e Percentage | | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colu | mn (f), divided by I | ne 13, column (f)) | | 17 | | % |
| 18 | Investment income percentage from | 2022 Schedule A, | Part III, line 17 | | | 18 | | % |
| 19a | 33 1/3% support tests - 2023. If the | organization did r | | | | 33 1/3%, a | nd line 17 | is not |
| | more than 33 1/3%, check this box ar | | | | | | | |
| b | 33 1/3% support tests - 2022. If the | | | | | | 3 1/3%, ar | nd |
| | line 18 is not more than 33 1/3%, che | | | | | | | |
| 20 | Private foundation. If the organization | | | | | | | |
| - | 23 12-21-23 | | , | . , | | | hedule A | (Form 990) 2023 |

Schedule A (Form 990) 2023

A PRECIOUS CHILD, INC.

1

Yes No

Part IV Supporting Organizations

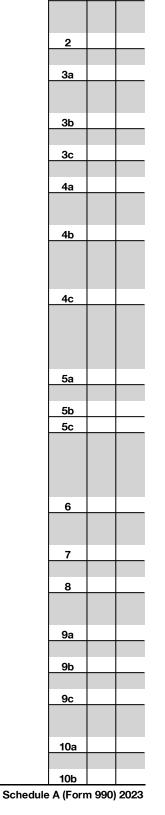
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? *If "Yes," provide detail in* **Part VI.**
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **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))? If "Yes," provide detail in **Part VI.**
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? *If* "*Yes*," *provide detail in* **Part VI.**
- **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)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

17

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| | (Form 990) 2023 | | PRECIOUS |
|---------|-----------------|----------|---------------|
| Part IV | Supporting Orga | anizatio | ns (continued |

1

2

V. N

| | | | Yes | No |
|-----|--|-----|-----|----|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | 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 | | |
| с | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail in Part VI. | 11c | | |
| Sec | tion 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? 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. |
| 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? If "Yes," explain in |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, |

PRECIOUS CHILD, INC.

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated supervised or controlled the supporting organization

| SUDEIVISE | <i>. 01 CONTRONE</i> | | ny organization. | |
|--------------|----------------------|------------|------------------|--|
| Section C. T | ype II Sup | porting Or | ganizations | |

 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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed
 Image: Control or managed
 Image: Contro or managed
 Image: Control or

| 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? If "No," explain in Part VI how | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 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? If "Yes," describe in Part VI the role the organization's | | | |
| | supported organizations played in this regard. | 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 | - vear | (see instructions). |
|---|---|--------|---------------------|
| - | Oneon the box next to the method that the organization used to satisfy the integral r art rest during the | s your | (|

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

| c | | The organization supported a governmental entity. | Describe in Part VI how you supported a governmental entity (see instructions). | |
|---|--|---|---|--|
|---|--|---|---|--|

18

- 2 Activities Test. Answer lines 2a and 2b below.
- **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.
- 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? 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.
- 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? *If "Yes" or "No" provide details in* **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

 Yes
 No

 2a

 2a

 2b

 2b

 3a

 3b

 Schedule A (Form 990) 2023

332025 12-21-23

All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) 1 Net short-term capital gain 1 2 Recoveries of prior-year distributions 2 3 Other gross income (see instructions) 3 4 Add lines 1 through 3. 4

A PRECIOUS CHILD, INC.

| | Add lines 1 through 5. | - | | |
|------|--|----|----------------|--------------------------------|
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| Sect | on B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| C | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| _2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| _3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | on C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-function | | | nization (acc |

instructions).

Schedule A (Form 990) 2023

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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.

Schedule A (Form 990) 2023

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

e Excess from 2023

Schedule A (Form 990) 2023

A PRECIOUS CHILD, INC.

| Par | t V Type III Non-Functionally Integrated 509 | (a)(3) Supporting Orga | nizations (continued) | |
|----------|---|-------------------------------|--|---|
| Secti | on D - Distributions | | | Current Year |
| 1 | Amounts paid to supported organizations to accomplish exe | mpt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exemp | ot purposes of supported | | |
| | organizations, in excess of income from activity | 2 | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | s 3 | |
| _4 | Amounts paid to acquire exempt-use assets | | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | 5 | |
| 6 | Other distributions (describe in Part VI). See instructions. | | 6 | ; |
| _7 | Total annual distributions. Add lines 1 through 6. | | 7 | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | |
| | (provide details in Part VI). See instructions. | | 8 | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 1 | 10 | |
| Secti | on E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2023 | (iii) Distributable Amount for 2023 |
| 1 | Distributable amount for 2023 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | |
| | able cause required - explain in Part VI). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | |
| a | From 2018 | | | |
| b | From 2019 | | | |
| C | From 2020 | | | |
| d | From 2021 | | | |
| e | From 2022 | | | |
| f | Total of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2023 distributable amount | | | |
| i | Carryover from 2018 not applied (see instructions) | | | |
| j_ | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2023 from Section D, | | | |
| | line 7: \$ | | | |
| | Applied to underdistributions of prior years | | | |
| | Applied to 2023 distributable amount | | | |
| | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2023, if | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | |
| | than zero, explain in Part VI. See instructions. | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h | | | |
| | and 4b from line 1. For result greater than zero, <i>explain in</i> | | | |
| | Part VI. See instructions. | | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j | | | |
| | and 4c. | | | |
| | Breakdown of line 7: | | | |
| | Excess from 2019 | | | |
| | Excess from 2020 | | | |
| | Excess from 2021 | | | |
| <u>a</u> | Excess from 2022 | | | |

Schedule A (Form 990) 2023

| <u>Schedule A</u> | (Form 990) 2023 | A PRECIOUS | CHILD, II | NC. | 26-3349334 P | <u>age </u> 8 |
|-------------------|--|--|---|---|---|---------------|
| Part VI | Supplemental I Part IV, Section A, li line 1; Part IV, Section | nformation. Provide the nes 1, 2, 3b, 3c, 4b, 4c, 5a, on D, lines 2 and 3; Part IV, | explanations requ 6, 9a, 9b, 9c, 11a, Section E, lines 1c | uired by Part II, line 10; , 11b, and 11c; Part IV ;, 2a, 2b, 3a, and 3b; P | ; Part II, line 17a or 17b; Part III, line 12; , Section B, lines 1 and 2; Part IV, Section C, Part V, line 1; Part V, Section B, line 1e; Part V part for any additional information. | |
| | | | | | | |
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| | | | | | | |
| 332028 12-21-2 | 3 | | 21 | | Schedule A (Form 990) |) 202 |

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

| (FC | orm | 990 |) | |
|-----|-----|-----|---|--|
| | | | | |

Department of the Treasury Internal Revenue Service

Schedule B

Name of the organization

| 26-3349334 |
|------------|

| 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 |

INC.

PRECIOUS CHILD

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

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

General Rule

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

Special Rules

X 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 for an *exclusively* set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set is the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in t

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

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

Name of organization

Employer identification number

26-3349334

A PRECIOUS CHILD, INC.

| 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 | | \$356,526. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$353,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | -23 | \$ | Person Payroll Payroll Complete Part II for noncash contributions.) |

Schedule B (Form 990) (2023)

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Name of organization

Employer identification number

26-3349334

A PRECIOUS CHILD, INC.

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

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2023.05000 A PRECIOUS CHILD, INC.

| Name of o | rganization | | | Employer identification number |
|---------------------------|---|---------------------------------------|----------------------------|---|
| A PRE | CIOUS CHILD, INC. | | | 26-3349334 |
| Part III | Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a | a) through (e) and the following line | entry. For organization | , or (10) that total more than \$1,000 for the year |
| | Use duplicate copies of Part III if additional | space is needed. | or less for the year. (Ent | er this info. once.) \$ |
| (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, a | and ZIP + 4 | Relations | hip of transferor to transferee |
| | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | | (d) Description of how gift is held |
| | | | | |
| - | | (e) Transfer of | gift | |
| - | Transferee's name, address, a | and ZIP + 4 | Relations | hip of transferor to transferee |
| | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | | (d) Description of how gift is held |
| | | (e) Transfer of | gift | |
| - | Transferee's name, address, a | and ZIP + 4 | Relations | hip of transferor to transferee |
| (a) Na | | | | |
| (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, a | and ZIP + 4 | Relations | hip of transferor to transferee |
| | | | | |
| 323454 12-26 | 3-23 | 1 | | Schedule B (Form 990) (2023 |

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25 2023.05000 A PRECIOUS CHILD, INC. 538884_1

| ~~ | | Supplement | al Einancial Statements | | OMB No. 1545-0047 | |
|--------|---|--|--|---|---------------------------------|--|
| | | | al Financial Statements | 2022 | | |
| (Forn | n 990) | |), 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. | | 2023 | |
| | ment of the Treasury I Revenue Service | | Attach to Form 990. 10 for instructions and the latest information. | | Open to Public Inspection | |
| - | e of the organizatio | | | Employer identification number 26-3349334 | | |
| Par | t I Organiza | | d Funds or Other Similar Funds or Ac | coun | | |
| | | n answered "Yes" on Form 990, Part IV, lin | | | | |
| | | | (a) Donor advised funds (| b) Fun | ds and other accounts | |
| 1 | Total number at en | d of year | | | | |
| 2 | Aggregate value of | contributions to (during year) | | | | |
| 3 | Aggregate value of | grants from (during year) | | | | |
| 4 | | end of year | | | | |
| 5 | - | | writing that the assets held in donor advised fund | | | |
| | | | exclusive legal control? | | Yes No | |
| 6 | 0 | 0 | dvisors in writing that grant funds can be used or | | | |
| | • • | | or donor advisor, or for any other purpose conferri | • | | |
| Par | impermissible priva | | ganization answered "Yes" on Form 990, Part IV, | | Yes No | |
| 1 | | ervation easements held by the organizati | | line 7. | | |
| • | | of land for public use (for example, recrea | | rically | important land area | |
| | | i natural habitat | Preservation of a certif | - | • | |
| | | of open space | | | | |
| 2 | | • • | fied conservation contribution in the form of a cor | nservat | ion easement on the last | |
| _ | day of the tax year. | o o . | | | Held at the End of the Tax Year | |
| а | Total number of co | nservation easements | | 2a | | |
| b | | | | 2b | | |
| с | Number of conserv | vation easements on a certified historic str | | 2c | | |
| d | Number of conserv | ation easements included on line 2c acqu | ired after July 25, 2006, and not | | | |
| | on a historic struct | ure listed in the National Register | | 2d | | |
| 3 | Number of conserv | | leased, extinguished, or terminated by the organiz | zation o | during the tax | |
| 4 | year | where property subject to conservation eas | sement is located | | | |
| 5 | | ion have a written policy regarding the per | | | | |
| | 6 | prcement of the conservation easements it | o , 1 , o | | Yes No | |
| 6 | Staff and volunteer | hours devoted to monitoring, inspecting, | handling of violations, and enforcing conservation | | | |
| | | | | | | |
| 7 | Amount of expense | es incurred in monitoring, inspecting, hand | dling of violations, and enforcing conservation eas | ement | s during the year | |
| | | | | | | |
| 8 | Does each conserv | ation easement reported on line 2d above | e satisfy the requirements of section 170(h)(4)(B)(i) | | | |
| | and section 170(h) | (4)(B)(ii)? | | | Yes No | |
| 9 | , | 8 | on easements in its revenue and expense stateme | | | |
| | | | note to the organization's financial statements that | t desc | ribes the | |
| Par | | ounting for conservation easements. | f Art, Historical Treasures, or Other Si | milar | · Assats | |
| i ui | | the organization answered "Yes" on Form | | mai | A35013. | |
| 10 | | | i8, not to report in its revenue statement and bala | nco ch | oot works | |
| Ia | • | | blic exhibition, education, or research in furtheran | | | |
| | | | ncial statements that describes these items. | | abile | |
| b | | | 68, to report in its revenue statement and balance | sheet | works of | |
| - | - | | exhibition, education, or research in furtherance | | | |
| | | ng amounts relating to these items. | · · · · · · · · · · · · · · · · · · · | 1 | , | |
| | • | с с | | 9 | 6 | |
| | | | | | ß | |
| 2 | If the organization | | asures, or other similar assets for financial gain, p | | | |
| | the following amou | nts required to be reported under FASB A | SC 958 relating to these items: | | | |
| | | | | | § | |
| | | | | | \$ | |
| | - | eduction Act Notice, see the Instruction | s for Form 990. | | Schedule D (Form 990) 2023 | |
| 332051 | 09-28-23 | | | | | |

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| Sche | dule D (Form 990) 2023 A PRECI | OUS CHILD, | INC. | | | | | 26-33 | | | age 2 |
|------|---|-------------------------|----------------------|-------------|----------------|------------|-------------|------------|----------|-------|--------------|
| Par | t III Organizations Maintaining C | ollections of Art | t, Histori | cal Tre | asures, o | r Othe | r Simila | r Assets | Gentin | ued) | |
| 3 | Using the organization's acquisition, accession | on, and other records | s, check an | y of the f | ollowing that | : make si | gnificant ι | use of its | | | |
| | collection items (check all that apply). | | | | | | | | | | |
| а | Public exhibition | d | Loa | an or exc | hange progra | am | | | | | |
| b | Scholarly research | е | Otł | ner | | | | | | | |
| с | | | | | | | | | | | |
| 4 | Provide a description of the organization's co | ellections and explair | how they | further th | e organizatio | n's exer | npt purpo | se in Part | XIII. | | |
| 5 | During the year, did the organization solicit o | r receive donations c | of art, histor | rical treas | sures, or othe | er similar | assets | | | | |
| | to be sold to raise funds rather than to be ma | aintained as part of th | ne organiza | tion's col | llection? | | | | Yes | | No |
| Par | t IV Escrow and Custodial Arrang | gements Complet | te if the org | anization | answered " | Yes" on | Form 990, | Part IV, I | ne 9, or | | |
| | reported an amount on Form 990, Par | | - | | | | | | | | |
| 1a | Is the organization an agent, trustee, custodi | an, or other intermed | liary for cor | ntribution | s or other as | sets not | included | | | | |
| | on Form 990, Part X? | | | | | | | | Yes | | No |
| b | If "Yes," explain the arrangement in Part XIII | | | | | | | | | | |
| | | | | | | | | | Amount | | |
| с | Beginning balance | | | | | | 1c | | | | |
| d | Additions during the year | | | | | | 1d | | | | |
| | Distributions during the year | | | | | | | | | | |
| f | Ending balance | | | | | | 1f | | | | |
| 2a | Did the organization include an amount on Fo | | | | | | ity? | | Yes | | No |
| b | If "Yes," explain the arrangement in Part XIII. | | | | | | | | | |] |
| Par | t V Endowment Funds Complete if | the organization ans | wered "Ye | s" on For | m 990, Part I | IV, line 1 | 0. | | | | |
| | | (a) Current year | (b) Prio | r year | (c) Two year | rs back | (d) Three y | /ears back | (e) Four | years | back |
| 1a | Beginning of year balance | 46,105. | 4 | 16,122. | 22 | 2,443. | | 21,483. | | 17, | 998. |
| b | Contributions | | | | 16 | 5,197. | | | | | |
| с | Net investment earnings, gains, and losses | 11,582. | | -17. | 7 | 7,482. | | 960. | | 3, | 485. |
| d | Grants or scholarships | | | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | | | |
| | and programs | | | | | | | | | | |
| f | Administrative expenses | | | | | | | | | | |
| g | End of year balance | 57,687. | 4 | 16,105. | 46 | 5,122. | | 22,443. | | 21, | 483. |
| 2 | Provide the estimated percentage of the curr | ent year end balance | e (line 1g, c | olumn (a) |) held as: | | | | | | |
| а | Board designated or quasi-endowment | 79.0681 | _% | | | | | | | | |
| b | Permanent endowment 20.9319 | % | | | | | | | | | |
| с | Term endowment .0000 | % | | | | | | | | | |
| | The percentages on lines 2a, 2b, and 2c show | uld equal 100%. | | | | | | | | | |
| 3a | Are there endowment funds not in the posse | ssion of the organiza | tion that ar | e held ar | nd administer | ed for th | e | | _ | | |
| | organization by: | | | | | | | | | Yes | No |
| | (i) Unrelated organizations? | | | | | | | | 3a(i) | | X |
| | | | | | | | | | 3a(ii) | | X |
| b | If "Yes" on line 3a(ii), are the related organiza | tions listed as require | ed on Sche | dule R? | | | | | 3b | | |
| 4 | Describe in Part XIII the intended uses of the | | wment fund | ls. | | | | | | | |
| Par | t VI Land, Buildings, and Equipm | | | | | | | | | | |
| | Complete if the organization answered | d "Yes" on Form 990 | , Part IV, lir | ne 11a. S | ee Form 990 | , Part X, | line 10. | | | | |
| | Description of property | (a) Cost or o | | • • | or other | • • | ccumulate | | (d) Book | value | а |
| | | basis (investr | nent) | | (other) | de | preciation | | | | |
| 1a | Land | | | | 3,104. | | | | 4,223 | | |
| | Buildings | | | 2,37 | 4,732. | | 464,0 | 58. | 1,910 |),63 | 74. |
| с | Leasehold improvements | | | | | | | | | | |
| | Equipment | | | | 0,974. | - | 106,62 | | | | <u>49.</u> |
| е | Other | | | 20 | 0,353. | | 80,7 | 99. | |),55 | |
| Tota | . Add lines 1a through 1e. (Column (d) must e | qual Form 990. Part J | X <u>, line 10c,</u> | column | <u>(B))</u> | | | | 6,347 | - | |
| | | | | | | | | Schedule | D (Form | 990) | 2023 |

| Schedule D (| Form 990) | 2023 | A | PRECIOUS | CHILD, | INC. |
|--------------|-----------|------|---|----------|--------|------|
| | | | | | | |

Part VII Investments - Other Securities Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (a) Description of security or category (including name of security) (b) Book value (c) Method of valuation: Cost or end-of-year market value (1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-year market value

 (1)
 (2)

 (3)
 (4)

 (5)
 (6)

 (7)
 (8)

 (9)
 (6)

 Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

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

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

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

| 1. (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | |
| (2) RIGHT OF USE LIABILITY | 104,472. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 104,472. |

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 X

Schedule D (Form 990) 2023

| Sche | dule D (Form 990) 2023 A PRECIOUS CHILD, INC. | | | 26- | 3349334 | Page 4 |
|--|--|---|----------------|--------------|---------------------------|-----------------------------|
| Pa | t XI Reconciliation of Revenue per Audited Financial Staten | nents With F | | | | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | 2a. | | | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 15,392, | 797. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | | |
| а | Net unrealized gains (losses) on investments | 2a | 28,583. | | | |
| b | Donated services and use of facilities | | 67,920. | | | |
| с | Recoveries of prior year grants | | | | | |
| d | Other (Describe in Part XIII.) | | | | | |
| е | Add lines 2a through 2d | | | 2e | | 503. |
| 3 | Subtract line 2e from line 1 | | | 3 | 15,296, | 294. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | | |
| b | Other (Describe in Part XIII.) | 4b | | | | |
| с | Add lines 4a and 4b | | | 4c | | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | | 5 | 15,296, | 294. |
| Do | t VII Deconciliation of Expanses per Audited Einensial State | mante With | Evenness nev D | | | |
| Pa | t XII Reconciliation of Expenses per Audited Financial State | ments with | Expenses per H | etur | n | |
| Pa | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | | Expenses per H | letur | | |
| 1 | | 2a. | | letur | n 16,279, | 409. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | 2a. | | | | 409. |
| 1 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements | 2a. | | | | 409. |
| 1 2 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: | 2a. 2 a | | | | 409. |
| 1 2 a | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments | 2a. 2 a 2 b | | | | 409. |
| 1 2 a | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities | 2a. 2a 2b 2c | | | | 409. |
| 1 2 a | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d | 67,920. | | <u>16,279</u> , 67, | 920. |
| 1 2 a b c d | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d | 2a. 2a 2b 2c 2d | 67,920. | 1 | 16,279, | 920. |
| 1 2 b c d e | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d | 67,920. | 1 2e | <u>16,279</u> , 67, | 920. |
| 1 2 b c d 3 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 | 2a. 2a 2b 2c 2d | 67,920. | 1 2e | <u>16,279</u> , 67, | 920. |
| 1 2 6 6 8 3 4 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: | 2a. 2a 2b 2c 2d 4a | 67,920. | 1 2e | <u>16,279</u> , 67, | 920. |
| 1 2 6 6 8 3 4 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b | 2a. 2a 2b 2c 2d 2d 4a 4b | 67,920. | 1 2e | 16,279, 67, 16,211, | <u>,920.</u> .489. 0. |
| 1 2 d e 3 4 a b c 5 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2a. 2b 2b 2c 2d 4a 4b | 67,920. | 1 2e 3 | <u>16,279</u> , 67, | <u>,920.</u> .489. 0. |

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

PART V, LINE 4:

ENDOWMENT ASSETS ARE COMPRISED OF ASSETS OF DONOR-RESTRICTED FUNDS THAT

THE ORGANIZATION MUST HOLD IN PERPETUITY.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION

501(C)(3) OF THE INTERNAL REVENUE CODE AND APPLICABLE STATE LAW, THOUGH IT

IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE. ACCORDINGLY,

NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN THE

FINANCIAL STATEMENTS. MANAGEMENT DOES NOT BELIEVE THERE ARE ANY UNCERTAIN

29

TAX POSITIONS AS OF DECEMBER 31, 2023.

| Schedule D (Form 990) 2023 A PRECIOUS CHILD, INC. | 26-3349334 Page 5 |
|---|-------------------|
| Part XIII Supplemental Information (continued) | |
| | |
| THE ORGANIZATION BELIEVES THAT IT HAS CONDUCTED ITS OPERATION | NS IN |
| | |
| ACCORDANCE WITH, AND HAS PROPERLY MAINTAINED, ITS TAX-EXEMPT | STATUS, AND |
| | |
| IT HAS TAKEN NO MATERIAL UNCERTAIN TAX POSITIONS THAT QUALIFY | Y FOR |
| | |
| RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE O | RGANIZATION IS |
| | |
| NO LONGER SUBJECT TO U.S. FEDERAL, STATE AND LOCAL, OR NON-U | .S. INCOME TAX |
| | |
| EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2021. | |
| | |

Schedule D (Form 990) 2023

| SCHEDULE G | Suppleme | ntal Information Regarding | Fund | Iraisi | ing or Gaming A | ctiv | ities | OMB No. 1545-0047 | | | |
|--|---|---|--|----------------------------|--|---------|--|--|--|--|--|
| (Form 990) | orm 990) Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. | | | | | | | | | | |
| Department of the Treasury | | Attach to Form 990 o | | | | | | Open to Public | | | |
| Internal Revenue Service | Go to www.irs.gov/Form990 for instructions and the latest information. | | | | | | | | | | |
| Name of the organizationEmployer identification numberA PRECIOUS CHILD, INC.26-3349334 | | | | | | | | | | | |
| Part I Fundrais | | Complete if the organization answe | red "Y | es" or | n Form 990, Part IV, li | ne 1 | | | | | |
| required to | complete this part | t. | | | | | | | | | |
| a Mail solicitat b Internet and c Phone solici d In-person so | ions email solicitations tations licitations | f Solicitat g Special | tion of tion of fundra | non-g gover aising (| overnment grants nment grants events | | | | | | |
| • | | or oral agreement with any individual art VII) or entity in connection with pr | • | Ũ | | lees, | or Te | s No | | | |
| , , , | | viduals or entities (fundraisers) pursua | | | • | ie fur | | | | | |
| compensated at le | ast \$5,000 by the | organization. | | | | | | | | | |
| (i) Name and addres or entity (func | | (ii) Activity | (iii) fundr have c or con contribu | ustody itrol of | (iv) Gross receipts from activity | tò (c | Amount paid or retained by) fundraiser ted in col. (i) | (vi) Amount paid to (or retained by) organization | | | |
| | | | Yes | No | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| List all states in whi or licensing. | ch the organizatio | n is registered or licensed to solicit o | ontrib | utions | or has been notified | it is e | exempt from r | egistration | | | |
| | | | | | | | | | | | |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2023

LHA 332081 09-13-23

| <u> </u> | rt I | - | | | | | | | |
|-----------------|--|--|-------------------------|---|---------------------|------------------------------|--|--|--|
| | | of fundraising event contributions and gro | | | | s greater than \$5,000. | | | |
| | | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | | | |
| Revenue | | | | HEROES | c | (add col. (a) through | | | |
| | | | | | (total number) | col. (c)) | | | |
| e | | | (event type) | (event type) | (total number) | | | | |
| Revent | 1 | Gross receipts | 697,951. | 199,550. | 153,696. | 1,051,197. | | | |
| | 2 | Less: Contributions | 532,103. | 79,928. | 42,383. | 654,414. | | | |
| | 3 | Gross income (line 1 minus line 2) | 165,848. | 119,622. | 111,313. | 396,783. | | | |
| | 4 | Cash prizes | | | | | | | |
| | 5 | Noncash prizes | | | | | | | |
| oenses | 6 | Rent/facility costs | 21,369. | 13,469. | 38,372. | 73,210. | | | |
| Direct Expenses | 7 | Food and beverages | 88,815. | 44,723. | 33,456. | 166,994. | | | |
| Dir | ~ | | E2 101 | | 480. | 52 661 | | | |
| | | Entertainment | 52,181. 14,552. | 6,037. | 16,810. | 52,661. 37,399. | | | |
| | 9 10 | Other direct expenses Direct expense summary. Add lines 4 through | | · · · · | | 330,264. | | | |
| | 10 11 | Net income summary. Subtract line 10 from li | | | | 66,519. | | | |
| Pa | rt I | II Gaming. Complete if the organization a \$15,000 on Form 990-EZ, line 6a. | answered "Yes" on Form | 990, Part IV, line 19, or r (b) Pull tabs/instant | eported more than | (d) Total gaming (add | | | |
| Revenue | | | (a) Bingo | bingo/progressive bingo | (c) Other gaming | col. (a) through col. (c)) | | | |
| Be | 1 | Gross revenue | | | | | | | |
| ses | 2 | Cash prizes | | | | | | | |
| Direct Expenses | 3 | Noncash prizes | | | | | | | |
| Direct I | 4 | Rent/facility costs | | | | | | | |
| | 5 | Other direct expenses | | | | | | | |
| | 6 | Volunteer labor | Yes % | └── Yes % └── No | └── Yes % └── No | | | | |
| | 7 | Direct expense summary. Add lines 2 through | 1 5 in column (d) | | | | | | |
| | 8 | Net gaming income summary. Subtract line 7 | from line 1, column (d) | | | | | | |
| | 8 Net gaming income summary. Subtract line 7 from line 1, column (d) 9 Enter the state(s) in which the organization conducts gaming activities: a Is the organization licensed to conduct gaming activities in each of these states? b If "No," explain: | | | | | | | | |

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes b If "Yes," explain:

332082 09-13-23

Schedule G (Form 990) 2023

No

| Sch | edule G (Form 990) 2023 | A PRECIOUS CH | ILD, INC. | 26-2 | 3349334 | Page 3 |
|------|--|------------------------------------|----------------------------|---|--------------------|---------------|
| 11 | Does the organization conduct | | | | Yes | No |
| 12 | Is the organization a grantor, be | neficiary or trustee of a trust, o | or a member of a partners | ship or other entity formed | | |
| | to administer charitable gaming | ? | | | Yes | No No |
| 13 | Indicate the percentage of gami | ng activity conducted in: | | | | |
| | | | | | 13a | % |
| | | | | | 13b | % |
| 14 | Enter the name and address of | the person who prepares the o | rganization's gaming/spe | ecial events books and records: | | |
| | Name | | | | | |
| | | | | | | |
| | Address | | | | | |
| | | | | | | |
| 15a | Does the organization have a co | ontract with a third party from v | whom the organization re | ceives gaming revenue? | 🗌 Yes | No No |
| | | | | | | |
| k | If "Yes," enter the amount of ga | | | and the amount | | |
| | of gaming revenue retained by t | | | | | |
| C | : If "Yes," enter name and addres | s of the third party: | | | | |
| | Name | | | | | |
| | | | | | | |
| | Address | | | | | |
| | | | | | | |
| 16 | Gaming manager information: | | | | | |
| | | | | | | |
| | Name | | | | | |
| | | | | | | |
| | Gaming manager compensation | ۱ \$ | | | | |
| | | | | | | |
| | Description of services provided | | | | | |
| | | | | | | |
| | | | | | | |
| | Director/officer | Employee | Independent contr | actor | | |
| | | | ····· | | | |
| 17 | Mandatory distributions: | | | | | |
| a | Is the organization required und | er state law to make charitable | e distributions from the g | aming proceeds to | | |
| | retain the state gaming license? | | | | Yes | No No |
| k | | • | e distributed to other ex | empt organizations or spent in the | | |
| Da | organization's own exempt active organization's own exempt active organization or solution of the second se | | | | | |
| Га | | | | I, line 2b, columns (iii) and (v); and Pa | rt III, lines 9, 9 | 96, 106, |
| | 15D, 15C, 16, and 17D, a | as applicable. Also provide any | additional information. | See Instructions. | | |
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| 3320 | 83 09-13-23 | | | Scher | lule G (Form | 990) 2023 |
| | | | 33 | | - | |

| Schedule G | (Form 990) |
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| Schedule G (Form 990) |

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| SCHEDULE I | Grants and Other Assistance to Organizations, | | | | | | | | OMB No. 1 | 1545-0047 | |
|----------------------------|---|---------------|------------------------------------|--------------------------|---|--|---------------------------------------|------------------|-------------------------------|-----------|--|
| (Form 990) | Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22. | | | | | | | | 2023 | | |
| Department of the Treasury | | Compr | ete il the organization | Attach to Forn | | | | | Open to | Public | |
| Internal Revenue Service | | | Go to www.irs | .gov/Form990 for | | ation. | | | Inspe | | |
| Name of the organizat | ion | | | | | | | Employer i | dentificatio | on number | |
| | A PRECIOU | | INC. | | | | | | 26-33 | 49334 | |
| Part I General Ir | nformation on Grants a | nd Assistance | | | | | | | | | |
| 0 | | | | | | | | | | | |
| | | | | | | | | L | X Yes | No | |
| | IV the organization's pro | | | | | opization answard "V | an Form 000 Dad | t IV/ line 21 f | | | |
| | hat received more than \$ | | | | | anization answered if | es on Form 990, Pan | t IV, line ∠1, I | Srany | | |
| 1 (a) Name and ac | ddress of organization vernment | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | | Purpose of g or assistance | | |
| | | | | | | | | | | | |
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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table ...

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

Schedule I (Form 990) 2023

Schedule I (Form 990) 2023

A PRECIOUS CHILD, INC.

26-3349334 Page 2

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|------------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---------------------------------------|
| | | | | | |
| OPPORTUNITY FUNDS FOR GIVE SPORTS | 73 | 35,531. | 0. | | |
| | | | | | |
| OPPORTUNITY FUNDS FOR EDUSSENTIALS | 61 | 22,374. | 0. | | |
| | | | | | |
| OPPORTUNITY FUNDS FOR GIVE ARTS | 9 | 2,356. | 0. | | |
| PRECIOUS ESSENTIALS | 28060 | 0. | 6,501,040. | воок | CLOTHING/HOUSEHOLD GOODS |
| | | | | | |
| BASICS 4 BABIES | 7700 | 0. | 1,333,723. | воок | CLOTHING/HOUSEHOLD GOODS |

PART I, LINE 2:

SCHOLARSHIP CHECKS ARE NEVER WRITTEN DIRECTLY TO THE RECIPIENT OF THE

FUNDS. SCHOLARSHIP CHECKS ARE WRITTEN PAYABLE TO THE SPORTS LEAGUE OR

SCHOOL, AND A LETTER IS INCLUDED THAT CLEARLY STATES THE NAME OF THE CHILD

WHO IS THE RECIPIENT OF THE SCHOLARSHIP.

A PRECIOUS CHILD WORKS WITH THE 546 AGENCY PARTNERS LOCATED THROUGHOUT THE

METRO DENVER AREA. THESE AGENCY PARTNERS PROVIDE A SERVICE TO THE CHILDREN

AND FAMILIES AND UNDERSTAND THEIR NEEDS. THEY REFER CHILDREN AND FAMILIES

| Schedule I (Form 990) A PRECIOUS | | | | | 26-3349334 Pag |
|---|--------------------------|-----------------------------|---------------------------------------|--|---------------------------------------|
| Part III Continuation of Grants and Other Assistance to | Domestic Individuals (| Schedule I (Form 99 | 90), Part III.) | 1 | |
| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
| | | | | | |
| ILL A BACKPACK | 18,109. | 0. | 1,073,824. | воок | SCHOOL SUPPLIES |
| IVESPORTS | 16,736. | 0. | 788,862. | воок | SPORTS EQUIPMENT |
| | | | | | |
| PRECIOUS GIFT | 12,461. | 0. | 494,330. | воок | GIFTS, TOYS, CLOTHES |
| OUSING ASSISTANCE | 56. | 127,477. | 0. | | |
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Schedule I (Form 990)

| Schedule I (Form 990) A PRECIOUS CHILD, INC. 26-3349334 Page 2 Part IV Supplemental Information |
|--|
| |
| TO A PRECIOUS CHILD SERVICES, SHOULD THEY NEED MORE THAN THE AGENCY PARTNER |
| HAS THE ABILITY TO PROVIDE. ONCE A REFERRAL IS MADE TO A PRECIOUS CHILD, |
| THERE IS NO VERIFICATION PROCESS REQUIRED TO RECEIVE THE CHILD OR FAMILY'S |
| REFERRED SERVICES. A BASIC INTAKE PROCESS IS COMPLETED AT OUR FACILITY FOR |
| DATA COLLECTION PURPOSES AND THE CHILD AND FAMILY ARE PROVIDED THE |
| OPPORTUNITIES AND RESOURCES REQUESTED THROUGH OUR RESOURCE CENTER. A |
| PRECIOUS CHILD HAS THE OPPORTUNITY FOR ALL CHILDREN AND FAMILIES TO TAKE |
| ADVANTAGE OF THE CASE MANAGEMENT AND WRAP-AROUND SERVICES LOCATED AT OUR |
| FACILITY. |
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Schedule I (Form 990)

| SCHEDULE | Μ |
|------------|---|
| (Form 990) | |

Noncash Contributions

OMB No. 1545-0047

Open to Public

23

20

| Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 3 | 30. |
|--|-----|
| Attach to Form 990. | |
| Go to www.irs.gov/Form990 for instructions and the latest information. | |

Department of the Treasury Internal Revenue Service

| on. | | Inspection | | |
|-----|----------|-----------------------|--|--|
| | Employer | identification number | | |

| Name of the | organization |
|-------------|--------------|
|-------------|--------------|

| | A PRECIOUS C | HILD, | INC. | | | 26-33493 | 334 | |
|-----|--|--------------------------------------|---|--|---------------|---|-----|----|
| Pa | | | | | | | | |
| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | | (d) od of determini contribution an | • | s |
| 1 | Art - Works of art | | | | | | | |
| 2 | Art - Historical treasures | | | | | | | |
| 3 | Art - Fractional interests | | | | | | | |
| 4 | Books and publications | | | | | | | |
| 5 | Clothing and household goods | X | | 9,762,136. | PUBLISH | ED DONAT | CED | VA |
| 6 | Cars and other vehicles | | | | | | | |
| 7 | Boats and planes | | | | | | | |
| 8 | Intellectual property | | | | | | | |
| 9 | Securities - Publicly traded | | | | | | | |
| 10 | Securities - Closely held stock | | | | | | | |
| 11 | Securities - Partnership, LLC, or | | | | | | | |
| | trust interests | | | | | | | |
| 12 | Securities - Miscellaneous | | | | | | | |
| 13 | Qualified conservation contribution - | | | | | | | |
| | Historic structures | | | | | | | |
| 14 | Qualified conservation contribution - Other | | | | | | | |
| 15 | Real estate - Residential | | | | | | | |
| 16 | Real estate - Commercial | | | | | | | |
| 17 | Real estate - Other | | | | | | | |
| 18 | Collectibles | | | | | | | |
| 19 | Food inventory | X | 62,800 | 127,811. | PER LB U | JSING FO | DOD | PA |
| 20 | Drugs and medical supplies | | | | | | | |
| 21 | Taxidermy | | | | | | | |
| 22 | Historical artifacts | | | | | | | |
| 23 | Scientific specimens | | | | | | | |
| 24 | Archeological artifacts | | | | | | | |
| 25 | Other () | | | | | | | |
| 26 | Other () | | | | | | | |
| 27 | Other (| | | | | | | |
| 28 | Other (| | | | | | | |
| 29 | Number of Forms 8283 received by the organized | zation during | g the tax year for c | ontributions | | | | |
| | for which the organization completed Form 82 | | | | | | | |
| | | | - | | | | Yes | No |
| 30a | During the year, did the organization receive by | y contributic | on any property rep | orted in Part I, lines 1 throug | h 28, that it | | | |
| | must hold for at least 3 years from the date of | the initial co | ntribution, and whi | ich isn't required to be used | for | | | |
| | exempt purposes for the entire holding period | _ | | | | 30a | | X |
| b | | | | | | | | |
| 31 | Does the organization have a gift acceptance | policy that re | equires the review of | of any nonstandard contribut | ions? | 31 | | X |
| 32a | Does the organization hire or use third parties | or related or | ganizations to solid | cit, process, or sell noncash | | | | |
| | | | - | | | 32a | | x |
| b | If "Yes," describe in Part II. | | | | | | | |
| 33 | If the organization didn't report an amount in c | olumn (c) fo | r a type of property | / for which column (a) is cheo | cked, | | | |
| | describe in Part II. | | | | | | | |

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

Schedule M (Form 990) 2023

LHA 332141 09-11-23

| Part II | Suppler | nental | Inf | ormation. Pro | wide the inform | nation rea |
|----------|--------------|--------|-----|---------------|-----------------|------------|
| Schedule | M (Form 990) | 2023 | А | PRECIOUS | CHILD, | INC. |

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

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS IS REPORTED IN PART I, COLUMN B. THE

ORGANIZATION DOES NOT TRACK SCHOOL SUPPLY AND PRECIOUS GIFT DONATIONS

ON A PER ITEM BASIS DURING THE SEASONAL PROGRAM AS IT WOULD BE AN

ENORMOUS TASK.

Schedule M (Form 990) 2023

26-3349334

Page 2

332142 09-11-23

SCHEDULE O (Form 990)

Name of the organization

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.



Employer identification number 26-3349334

A PRECIOUS CHILD,

FORM 990, PART III, LINE 4D, **OTHER PROGRAM SERVICES:**

GIVESPORTS PROVIDES NEW AND GENTLY-USED SPORTS EQUIPMENT ALONG WITH

SUPPORT FOR SPORTS PROGRAM COSTS ASSOCIATED WITH REGISTRATION,

AND PARTICIPATION FEES TO CHILDREN IN NEED, UNIFORMS, CAMP, GIVING THEM

INC.

IN 2023, THE OPPORTUNITY TO PARTICIPATE IN SPORTS. GIVESPORTS PROVIDED

SPORTS EQUIPMENT AND SKILLS CAMPS TO 16,736 PEOPLE OPPORTUNITY FUNDS,

IN NEED.

EXPENSES \$ 967,726. INCLUDING GRANTS OF \$ 824,393. REVENUE \$ 0.

PRECIOUS GIFT PROVIDES GIFTS TO CHILDREN WHO WOULD OTHERWISE GO WITHOUT

DURING MONUMENTAL TIMES IN THEIR LIFE, SUCH AS BIRTHDAYS AND THE

HOLIDAY SEASON. IN 2023, 12,461 CHILDREN WERE PROVIDED WITH BIRTHDAY

AND HOLIDAY PRESENTS AND SPECIALLY MADE BIRTHDAY TREATS, A VALUE OF

OVER \$628,705.

EXPENSES \$ 801,650. INCLUDING GRANTS OF \$ 494,330. REVENUE \$ 0.

INSPIRING MINDS PROVIDES ACCESS TO STEM-BASED ACTIVITIES TO CHILDREN

VISITING A PRECIOUS CHILD'S RESOURCE CENTER AND THROUGH EDUCATIONAL,

TAKE-HOME STEM KITS. IN 2023, 1,415 CHILDREN RECEIVED STEM KITS.

EXPENSES \$ 107,164. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

EDUSSENTIALS PROVIDES EDUCATIONAL SUPPORT, SUCH AS COMPUTERS

TUTORING, AND INCENTIVES TO REMOVE BARRIERS TO SCHOOL CALCULATORS,

ATTENDANCE AND IMPROVE EDUCATIONAL OUTCOMES FOR ECONOMICALLY

DISADVANTAGED STUDENTS. EDUSSENTIALS SUPPORTED 2,507 CHILDREN IN 2023.

EXPENSES \$ 64,081. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) 2023 332211 11-14-23

LHA

| Name of the organization | Employer identification number |
|---|--------------------------------|
| A PRECIOUS CHILD, INC. | 26-3349334 |
| | |
| GIVEARTS PROVIDES SUPPORT FOR THE ARTS PROGRAM COSTS | ASSOCIATED WITH |
| LESSONS, PARTICIPATION FEES, INSTRUMENTS, AND ART SU | PPLIES TO CHILDREN |
| IN NEED, GIVING THEM THE OPPORTUNITY TO PARTICIPATE | IN MUSIC, DANCE, |
| THEATRE, AND VISUAL ARTS. GIVEARTS SUPPORTED 183 CHI | LDREN IN 2023. |
| EXPENSES \$ 44,724. INCLUDING GRANTS OF \$ 0. REVE | NUE \$ 0. |
| | |
| | |
| OTHER PROGRAMS: | |
| | KS, RELIEF FOR |
| OTHER PROGRAMS INCLUDE INSPIRING MINDS, PRECIOUS PER | |
| OTHER PROGRAMS INCLUDE INSPIRING MINDS, PRECIOUS PER FAMILIES IMPACTED BY THE MARSHALL FIRE, AND PROGRAM- | |
| OTHER PROGRAMS INCLUDE INSPIRING MINDS, PRECIOUS PER FAMILIES IMPACTED BY THE MARSHALL FIRE, AND PROGRAM- EXPENDITURES. | RELATED CAPITAL |
| OTHER PROGRAMS: OTHER PROGRAMS INCLUDE INSPIRING MINDS, PRECIOUS PER FAMILIES IMPACTED BY THE MARSHALL FIRE, AND PROGRAM- EXPENDITURES. EXPENSES \$ 699,425. INCLUDING GRANTS OF \$ 87,380. | RELATED CAPITAL |

FINANCE AND THEN FORWARDED TO THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS FOR THEIR FINAL REVIEW AND APPROVAL. A COPY IS PROVIDED TO THE ENTIRE BOARD OF DIRECTORS. ONCE OFFICIALLY APPROVED, IT IS FILED WITH THE IRS.

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

INQUIRIES ARE MADE AT THE BOARD MEETINGS TO ENSURE THAT EVERY MEMBER IS IN

COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY. TRANSACTIONS WITH

POTENTIAL CONFLICTS OF INTEREST ARE IDENTIFIED BY THE CEO AND VP OF FINANCE

AS TRANSACTIONS ARE APPROVED. ANY POTENTIAL OR ACTUAL CONFLICT WOULD BE

DISCUSSED BY EXECUTIVE STAFF AND THE BOARD OF DIRECTORS AND LEGAL COUNSEL

WOULD BE OBTAINED IF DEEMED NECESSARY. MEMBERS OF THE BOARD OF DIRECTORS

ARE COVERED UNDER THE POLICY. DETERMINATION OF WHETHER A CONFLICT EXISTS, 332212 11-14-23 Schedule O (Form 990) 2023 42

15311113 147695 538884

2023.05000 A PRECIOUS CHILD, INC. 538884_1

| | Employer identification pumber |
|--|--------------------------------|
| Name of the organization | Employer identification number |
| A PRECIOUS CHILD, INC. | 26-3349334 |
| | |
| AND ACTUAL CONFLICTS ARE REVIEWED BY EXECUTIVE STAFF AND T | HE BOARD OF |
| AND ACTORE CONFERCED ARE REVIEWED BY EXECUTIVE STAFF AND | III DOARD OF |
| | |
| DIRECTORS. A PERSON WITH A POTENTIAL CONFLICT COULD PARTIC | IPATE IN |
| | |
| | |
| DELIBERATIONS BUT WOULD BE EXCLUDED FROM DISCUSSIONS AND/C | OR VOTING WHERE A |

FINAL DETERMINATION WOULD BE MADE.

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

THE ORGANIZATION DETERMINES EMPLOYEE COMPENSATION BY LOOKING AT MARKET COMPARISONS, BUDGET ALLOWANCES AND PERFORMANCE REVIEWS. A COMMITTEE MADE UP OF MEMBERS OF THE BOARD OF DIRECTORS DETERMINES THE CEO'S COMPENSATION USING THE PROCESS DESCRIBED. THE CEO'S COMPENSATION WAS LAST REVIEWED IN MAY 2023.

THE BOARD REVIEWS THE COMPENSATION OF ALL OTHER OFFICERS AND KEY EMPLOYEES. THE ORGANIZATION DETERMINES EMPLOYEE COMPENSATION BY LOOKING AT MARKET COMPARISONS, BUDGET ALLOWANCES AND PERFORMANCE REVIEWS. THIS PROCESS IS USED TO ESTABLISH COMPENSATION FOR ALL PAID STAFF POSITIONS IN MAY OF EACH YEAR.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL INFORMATION AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT IN THIS PROCESS.

332212 11-14-23