TRANSIENT GUEST TAX ADVISORY BOARD
TUESDAY, JUNE 16, 2026 AT 12:00 PM
EVORA WHEELER CONFERENCE ROOM

ORDER OF BUSINESS

MEMBERS PRESENT
Lucus Moody, Chair
Jan Trelc, Vice Chair
Diane Trofholz
Greg Jordan
Sara Isch
Robert Thompson
Don Loux

APPROVAL OF MINUTES OF PREVIOUS MEETING

1) **Transient Guest Tax Advisory Board May 19, 2026, Meeting Minutes**
Presented by:
Recommended Action:

NEW BUSINESS

1) Imaginarium Appropriations Request
2) Champions Landing Appropriations Request

FOR THE GOOD OF THE ORDER

ADJOURNMENT

NEXT MEETING DATE/TIME
July 21, 2026, at 12:00 PM

Emporia Kansas

TGT Advisory Board Minutes

May 19, 2026, 12:00 p.m.

Attendance
Lucas Moody, Don Loux (by phone), Diana Trofholz, Sara Isch, Greg Jordan, Jan Trelc
CVB/Chamber Representation
none
City Representation
Christine Torrens

Board Member Lucas Moody called the meeting to order.
Minutes *
Motion was made, seconded, and approved to accept the April meeting minutes.

1. April 17, 2026, Minutes

Business
Board discussed the applications for appropriations as listed below:

- Discover Gravel LLC appropriations request recommended at $19,000. Bobby Thompson abstained.
- Dynamic Brewing Company LLC appropriations request recommended at $80,000. Board stated that the funds are matching the State of Kansas funds and that this is a unique opportunity. Don Loux opposed.
- Dynamic Discs appropriations recommended at $25,000.
- Emporia Arts Council appropriations request recommended at $60,000.
- Emporia First Friday Art Walk appropriations request recommended at $20,000.
- Emporia Recreation Commission appropriations request recommended at $36,000.
- Hispanics of Today and Tomorrow appropriations request recommended at $20,000 as there were concerns about hotels stays and the budget.
- Imaginarium appropriations request was not considered and moved to sponosorships.
- Lyon County History Center appropriations request recommended at $30,000. Greg Jordan abstained.
- National Teachers Hall of Fame appropriations request recommended at $10,000.
- William Allen White Community Partnership, Inc. appropriations request recommended at$15,000.
- CareArc appropriations request was not recommended by board.

Next Meeting
June 16, 2026, 12:00 p.m.
Civic Auditorium, Evora Wheeler Conference Room

* Denotes Board Vote

Recorded by:
Jan Trelc, Board Member

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Imaginarium, Inc
Parent company physical location address	707A Commercial St
Organization name	Imaginarium
Complete mailing address	707A Commercial St. Emporia,KS 66801
Phone number	620-208-6363
Website address	www.emporiaimaginarium.org
Executive Director	Melanie Curtis
Executive Director email	melanie@emporiaimaginarium.org
Board chair	Brianna Nielsen
Board Chair email	bnielse1@amfam.com
Prepared by name and title	Melanie Curtis, Executive Director

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Jon Pool, Pool and Associate

Title

CPA

Responsibilities

Accounting-Quarterly reports, 990, monthly bookkeeping, and grant tracking

ii. **Name**

Brad Yount

Title

Treasurer

Responsibilities

Financial Oversite

Organization mission	Our mission is to inspire the next generation of entrepreneurs, inventors, scientists, and engineers to create, learn, and thrive with creativity and purpose.
Organization Goals	Expand access to STEM programming for families across Emporia and surrounding communities, with a focus on removing barriers and reaching underserved populations. Provide meaningful, discovery-based learning experiences that build curiosity, confidence, and real-world problem-solving skills in children.
Program organization/event name	Imaginarium
Amount of funding requested from City	20,000
Total operating or event budget	349,000
What percentage of your total program budget does City funding request represent?	5.73
Provide profit/loss statement.	Imaginarium Statement of Activities and Changes in Net Assets Jan-Dec 2025 (1).pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Program Supplies and Materials: Consumable materials used in classes, camps, and outreach programs Scholarships and Access Support: Financial assistance to reduce cost barriers and increase participation among families who may not otherwise be able to access programming. Facility and Program Operations: Essential operating expenses directly tied to program delivery Program Growth and Enhancement: Resources to update and expand programming in response to community needs, allowing Imaginarium to serve more participants and offer a wider range of STEM experiences.
Is this a one-time funding request?	No
If not, provide information on why	While we are actively working toward long-term sustainability, ongoing funding is

you need ongoing funding.

essential to support growth. As a nonprofit STEM education center, we provide low-cost and free programming, including many low-income and rural families who otherwise lack access to STEM enrichment. The fees we charge do not cover the full cost of operating Imaginarium, making continued support critical to our mission. Ongoing funding is critical in order to maintain accessibility by keeping participation costs low, and to expand our reach through program development. This funding allows us to meet community needs without placing a financial burden on the families we serve.

Number served by this program in previous year.

2,426

Projected number served by this program in the upcoming year.

3,000

Estimated number who will stay overnight.

30

Has your organization previously received funding from the City of Emporia?

Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

May 2025 $25,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?

No

Please show all in-kind matches your agency or organization receives.

donated craft supplies

How does this program provide a benefit to Emporia?

Investing in youth-focused spaces like Imaginarium has a real, immediate impact on Emporia's quality of life, while also supporting the city's long-term growth and stability. Families have a consistent, year-round place where their children can learn and create without needing to leave town for these kinds of opportunities. That matters when families are deciding where to live, and it matters just as much for the families who are already here. Realtors often bring prospective families to Imaginarium because it shows what kind of community Emporia is, one that values education, creativity, and opportunities for kids.

Imaginarium also adds to the day-to-day life of the community. It brings people downtown, supports nearby businesses, and gives kids a place where they feel connected and engaged. Through partnerships with local schools, organizations, and Spanish-speaking families, we're able to reach a wide range of children and make sure these opportunities are accessible.

By providing STEM programming Imaginarium helps children build problem-solving skills, creativity, and confidence which takes consistent exposure and practice.

When the city invests in Imaginarium, it's investing in something people can see and experience right now, while also building a stronger future workforce and community. It's a practical way to support families, strengthen quality of life, and make Emporia more competitive as a place to live and grow.

Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Yes, Imaginarium regularly serves families from outside of the Emporia city limits. Families frequently travel from Olpe, Americus, Burlington, Chase County, and Council Grove.
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	$25-$150
What is the average cost to participate in your program?	$15/class
Will this funding request offset any municipal services?	No
Operating budget surplus	Surplus_ Deficit Statement.pdf
Operating budget deficit	Surplus_ Deficit Statement.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Emporia Main Street Emporia Main Street Fabrication Lab Emporia State University Flint Hills Technical College USD 253 Sacred Heart School Emporia Christian School Lyon County State Bank ESB
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	2024 Form 990 (3).pdf
Upload most recent audit or financial review	Imaginarium Statement of Financial Position Dec 2025 (1).pdf
Upload organization or event detailed budget	2026 Budget.pdf
Upload letter demonstrating 501(c)3 status	Copy of IRS Public Charity (2).pdf

Upload board membership list	Board of Directors 2026 (2).pdf
Upload organizational chart	Imaginarium Organizational Chart (1).pdf
Upload anti-discrimination policy	Anti-Discrimination Policy (1).pdf
Upload organization by-laws	11_24 Imaginarium inc bylaws.docx (1) (2).pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature	Melanie Curtis

IMAGINARIUM

CREATE • LEARN • EXPLORE

Operating Expenses	
Accounting & Legal	$13,000.00
Bank account fee	$120.00
Supplies	$8,000.00
Consulting	$120,000.00
Grant Writing	$4,200.00
609 Commercial	$51,747.00
707 Insurance	$3,000.00
Start Up Loans	$11,965.00
Advertising/Marketing	$6,000.00
Subscriptions/Memberships	$4,172.00
Rent	$10,500.00
Utilities	$7,620.00
Sales Tax	$3,200.00
Payroll	$105,255.00
	$348,779.00
Revenue	
Classes	$31,000.00
Camps	$21,000.00
School Contracts	$10,000.00
Special Events/Birthdays	$9,000.00
Retail Sales	$13,000.00
Donations	$15,000.00
Grants	$250,000.00
Total Revenue	**$349,000.00**

Imaginarium Incorporated
Statement of Financial Position at
December 31, 2025

		December 31, 2025	
ASSETS			
Current Assets			
Checking/Savings			
Checking Account			
Restricted Funds in Checking		0.00	
Checking Account - Other		61,147.10	
Total Checking Account			61,147.10
Withholding Bank Acct #1467			0.00
Savings Account			
Restricted Funds in Savings		175,962.15	
Savings Account - Other		55,021.76	
Total Savings Account			230,983.91
Tax Credit Account			
Restricted Funds in Tax Credit Acct			3,500.00
Total Checking/Savings			295,631.01
Other Current Assets			
Due from Officer		40.00	
Inventory		16,271.70	
Total Other Current Assets			16,311.70
Total Current Assets			311,942.71
Fixed Assets			
Accumulated Depreciation		-15,294.00	
Building		250,000.00	
Furniture and Equipment		4,397.09	
Technology		11,809.47	
Total Fixed Assets			250,912.56
TOTAL ASSETS			**562,855.27**
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
Credit Cards			
Chase Ink Credit Card		673.58	
Total Credit Cards			673.58
Other Current Liabilities			
Real Estate Tax Purchase Credit			0.00
Gift Card Outstanding			2,214.74
Sales Tax Payable			873.28
Payroll Liabilities			11,684.48
Total Other Current Liabilities			14,772.50
Total Current Liabilities			15,446.08
Long Term Liabilities			
Bldg Note Payable - ESB #585		23,328.25	
Bldg Note Payable - ESB #597		98,908.66	
Note Payable - ESB #929		8,757.37	
Bldg Note Payable - KS Ctr		129,870.55	
Note Payable - Kansas Center		11,012.57	
Note Payable - Sauder #9929		17,000.00	
Total Long Term Liabilities			288,877.40
Total Liabilities			304,323.48
NET ASSETS			
Unrestricted Net Assets			-28,216.08
Restricted Net Assets			26,954.25
Current Increase/Decrease in Net Assets - Unrestricted			-16,856.11
Current Increase/Decrease in Net Assets - Restricted			276,649.73
TOTAL NET ASSETS			258,531.79
TOTAL LIABILITIES & NET ASSETS			**562,855.27**

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium Incorporated
Statement of Activities and Changes in Net Assets for the Period
January through December 2025

	City of Emporia	ECF Grant	Evergy	Reebles	Lions Cleve Cook	Lions Club	Patterson - Bldg
CHANGES IN NET ASSETS							
Revenue, Gains, and Other Support							
General Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Tax Credit Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Grants							
City of Emporia	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
ECF Grant	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Patterson	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Total Restricted Grants	25,000.00	3,000.00	0.00	0.00	0.00	0.00	16,000.00
STEM Program Registration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retail Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue, Gains, and Other Support	25,000.00	3,000.00	0.00	0.00	0.00	0.00	16,000.00
Expense							
Business Expense							
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank & CC Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated PR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated PR Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel - general	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Business Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupancy							
Occupancy Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Occupancy Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Expense							
Makerspace supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarships Used	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Camp expenses	0.00	0.00	0.00	0.00	64.97	0.00	0.00
Class expenses	0.00	0.00	0.00	0.00	0.00	26.69	0.00
Occupancy Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other program expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technology	0.00	0.00	0.00	0.00	0.00	1,400.44	0.00
Total Program Expense	0.00	0.00	0.00	0.00	64.97	1,427.13	0.00
Store Expense							
Advertising Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupancy Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Store Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Store supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Toy Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Store Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00	0.00	64.97	1,427.13	0.00
Other Income							
Transfer Restricted Funds to Unrestriced	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses							
Designated Capital Purchase	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
INCREASE(DECREASE) IN NET ASSETS - UNRESTRICTED							
INCREASE(DECREASE) IN NET ASSETS - RESTRICTED	25,000.00	3,000.00	0.00	0.00	-64.97	-1,427.13	0.00
NET ASSETS, BEGINNING OF PERIOD	0.00	0.00	4,875.00	20,000.00	652.12	1,427.13	0.00
NET ASSETS, ENDING OF PERIOD	25,000.00	3,000.00	4,875.00	20,000.00	587.15	0.00	0.00

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium Incorporated
Statement of Activities and Changes in Net Assets for the Period
January through December 2025

	Patterson - Cons	Patterson - Gen	Tax Credits	Total Restricted	Unrestricted	TOTAL
CHANGES IN NET ASSETS						
Revenue, Gains, and Other Support						
General Donations	0.00	0.00	0.00	0.00	61,387.16	61,387.16
Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00
General Grants	0.00	225,000.00	0.00	225,000.00	0.00	225,000.00
Restricted Tax Credit Funds	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00
Restricted Grants						
City of Emporia	0.00	0.00	0.00	25,000.00	0.00	25,000.00
ECF Grant	0.00	0.00	0.00	3,000.00	0.00	3,000.00
Patterson	125,000.00	0.00	0.00	141,000.00	0.00	141,000.00
Total Restricted Grants	125,000.00	0.00	0.00	169,000.00	0.00	169,000.00
STEM Program Registration	0.00	0.00	0.00	0.00	84,930.21	84,930.21
Retail Sales	0.00	0.00	0.00	0.00	10,331.14	10,331.14
Total Revenue, Gains, and Other Support	125,000.00	225,000.00	3,500.00	397,500.00	156,648.51	554,148.51
Expense						
Business Expense						
Depreciation	0.00	0.00	0.00	0.00	498.00	498.00
Other Professional Fees	0.00	8,520.00	0.00	8,520.00	0.00	8,520.00
Miscellaneous	0.00	43.04	0.00	43.04	3,983.52	4,026.56
Insurance	0.00	740.37	0.00	740.37	7,563.02	8,303.39
Professional fees	2,500.00	2,750.00	0.00	5,250.00	14,720.00	19,970.00
Memberships & Dues	0.00	598.00	0.00	598.00	2,968.75	3,566.75
Postage	0.00	0.00	0.00	0.00	59.40	59.40
Bank & CC Fees	0.00	212.95	0.00	212.95	5,804.96	6,017.91
Interest expense	0.00	3,148.45	0.00	3,148.45	7,346.00	10,494.45
Office Supplies	0.00	61.69	0.00	61.69	323.16	384.85
Payroll Expenses	0.00	49,625.63	0.00	49,625.63	127,040.51	176,666.14
Payroll Tax Expense	0.00	3,406.55	0.00	3,406.55	11,373.86	14,780.41
Allocated PR	0.00	-41,685.53	0.00	-41,685.53	-106,817.29	-148,502.82
Allocated PR Tax	0.00	-2,861.50	0.00	-2,861.50	-9,554.10	-12,415.60
Travel - general	0.00	0.00	0.00	0.00	63.80	63.80
Total Business Expense	2,500.00	24,559.65	0.00	0.00	65,373.59	92,433.24
Occupancy						
Occupancy Supplies	0.00	1,881.75	0.00	1,881.75	1,375.53	3,257.28
Real Estate Tax	0.00	1,802.94	0.00	1,802.94	0.00	1,802.94
Rent	0.00	5,675.00	0.00	5,675.00	3,200.00	8,875.00
Repairs & Maintenance	0.00	1,418.35	0.00	1,418.35	235.00	1,653.35
Utilities	0.00	1,001.37	0.00	1,001.37	5,294.26	6,295.63
Allocated Occupancy Expenses	0.00	-7,825.42	0.00	-7,825.42	-5,815.59	-13,641.01
Total Occupancy	0.00	3,953.99	0.00	3,953.99	4,289.20	8,243.19
Program Expense						
Makerspace supplies	0.00	15.92	0.00	15.92	179.25	195.17
Advertising Allocation - Prog	0.00	2,032.83	0.00	2,032.83	4,457.48	6,490.31
Scholarships Used	0.00	0.00	0.00	0.00	0.00	0.00
Camp expenses	0.00	525.00	0.00	589.97	2,948.84	3,538.81
Class expenses	0.00	54.81	0.00	81.50	1,765.28	1,846.78
Occupancy Allocation - Prog	0.00	5,216.95	0.00	5,216.95	3,877.07	9,094.02
Other program expense	0.00	0.00	0.00	0.00	380.03	380.03
Payroll Allocation - Prog	0.00	28,782.87	0.00	28,782.87	73,711.30	102,494.17
Payroll Tax Allocation - Prog	0.00	1,975.80	0.00	1,975.80	6,596.84	8,572.64
Special Events	0.00	0.00	0.00	0.00	27.50	27.50
Technology	0.00	97.32	0.00	1,497.76	561.16	2,058.92
Total Program Expense	0.00	38,701.50	0.00	1,492.10	94,504.75	134,698.35
Store Expense						
Advertising Allocation - Store	0.00	1,001.25	0.00	1,001.25	2,195.47	3,196.72
Occupancy Allocation - Store	0.00	2,608.47	0.00	2,608.47	1,938.52	4,546.99
Payroll Allocation - Store	0.00	12,902.66	0.00	12,902.66	33,105.99	46,008.65
Payroll Tax Allocation - Store	0.00	885.70	0.00	885.70	2,957.26	3,842.96
Store Rent	0.00	0.00	0.00	0.00	750.00	750.00
Store supplies	0.00	0.00	0.00	0.00	718.43	718.43
Toy Purchases	0.00	0.00	0.00	0.00	212.12	212.12
Total Store Expense	0.00	17,398.08	0.00	17,398.08	41,877.79	59,275.87
Total Expense	2,500.00	84,613.22	0.00	88,605.32	206,045.33	294,650.65
Other Income						
Transfer Restricted Funds to Unrestriced	0.00	0.00	0.00	0.00	32,244.95	32,244.95
Interest Income	0.00	0.00	0.00	0.00	319.10	319.10
Total Other Income	0.00	0.00	0.00	0.00	32,564.05	32,564.05
Other Expenses						
Designated Capital Purchase	0.00	16,244.95	0.00	32,244.95	0.00	32,244.95
Penalties	0.00	0.00	0.00	0.00	23.34	23.34
Total Other Expenses	0.00	16,244.95	0.00	32,244.95	23.34	32,268.29
INCREASE(DECREASE) IN NET ASSETS - UNRESTRICT					-16,856.11	-16,856.11
INCREASE(DECREASE) IN NET ASSETS - RESTRICTED	122,500.00	124,141.83	3,500.00	276,649.73		276,649.73
NET ASSETS, BEGINNING OF PERIOD	0.00	0.00	0.00	26,954.25	-28,216.08	-1,261.83
NET ASSETS, ENDING OF PERIOD	122,500.00	124,141.83	3,500.00	303,603.98	-45,072.19	258,531.79

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium's Surplus Statement

For the last completed fiscal year, Imaginarium ended with a surplus of $258,531.79. This is due to the timing of a grant distribution that was given at the end of 2025 to be used for operations in 2026.

Imaginarium's Deficit Statement

We did not have a deficit in 2025.

CLIENT'S COPY

Pool & Associate, Chartered
528 Commercial
Emporia, KS 66801

May 5, 2025

IMAGINARIUM INC.
729 COMMERCIAL ST
Emporia, KS 66801

IMAGINARIUM INC.:

Enclosed is the organization's 2024 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

FORM 990-T RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

No amount is due on Form 990-T.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Jon D Pool, CPA

Filing Instructions

Prepared for:	Prepared by:
IMAGINARIUM INC. 729 COMMERCIAL ST Emporia, KS 66801	Pool & Associate, Chartered 528 Commercial St Emporia, KS 66801

2024 FORM 990

Electronic Filing:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

2024 FORM 990-T

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

No amount is due on Form 990-T.

400061
04-01-24

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning ____________, 2024, and ending ____________, 20___

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

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
IMAGINARIUM INC.	88-2214488

Name and title of officer or person subject to tax KATY D JACOB
PRESIDENT

Part I Type of Return and Return Information

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

1a	**Form 990** check here	X	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	200890.
2a	**Form 990-EZ** check here		b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here		b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here		b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here		b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here		b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here		b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here		b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here		b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here		b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) ____________________, (EIN) ____________ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize POOL & ASSOCIATE, CHARTERED to enter my PIN 14488

ERO firm name — Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ____________________ Date ____________

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 48407037158

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ____________________ Date ____________

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

LHA 402521 12-26-24

Form **990** Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047 **2024** **Open to Public Inspection**

A For the 2024 calendar year, or tax year beginning and ending

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending

C Name of organization: IMAGINARIUM INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) | Room/suite: 729 COMMERCIAL ST
City or town, state or province, country, and ZIP or foreign postal code: EMPORIA, KS 66801

D Employer identification number: 88-2214488
E Telephone number: 1-620-208-6363
G Gross receipts $ 209584.

F Name and address of principal officer: KATY D JACOB
729 COMMERCIAL ST, EMPORIA, KS 66801

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527
J Website: EMPORIAIMAGINARIUM.ORG
K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other
L Year of formation: 2022 **M** State of legal domicile: KS

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO BRING SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH EDUCATION TO AREA YOUTH.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	20
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	17655.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	255154.	78819.
9	Program service revenue (Part VIII, line 2g)	95910.	104148.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43.	268.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7337.	17655.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	358444.	200890.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	128676.	216255.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	123513.	68465.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	252189.	284720.
19	Revenue less expenses. Subtract line 18 from line 12	106255.	-83830.
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	148013.	56187.
21	Total liabilities (Part X, line 26)	65444.	57448.
22	Net assets or fund balances. Subtract line 21 from line 20	82569.	-1261.

Part II Signature Block

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

Sign Here
Signature of officer | Date
KATY D JACOB, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
JON D POOL, CPA				P00237158

Firm's name: POOL & ASSOCIATE, CHARTERED — Firm's EIN: 46-0566004
Firm's address: 528 COMMERCIAL ST, EMPORIA, KS 66801 — Phone no. 620-208-1040

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

Part III | Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO BRING SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH EDUCATION TO AREA YOUTH.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 77521. including grants of $) (Revenue $ 53457.)

STEM CLASSES FOR AREA YOUTH

4b (Code:) (Expenses $ 73560. including grants of $) (Revenue $ 50691.)

STEM SUMMER CAMPS FOR AREA YOUTH

4c (Code:) (Expenses $ 2100. including grants of $) (Revenue $)

OTHER PROGRAM JOINT EXPENSES

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 153181.

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	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	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 provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	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		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	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		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	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 domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *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):			
a	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
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation 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 and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 20			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		X
	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 investment income?		16		X
	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 activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

Part VI Governance, Management, and Disclosure.

For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Line	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ..... 1a: 7. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b: 0			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed KS

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

KATY D JACOB - 620-208-6363

729 COMMERCIAL ST, EMPORIA, KS 66801

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) KATY D JACOB PRESIDENT	40.00	X		X				48125.	0.	0.
(2) MELANIE N CURTIS VICE PRESIDENT	40.00	X		X				48125.	0.	0.
(3) JAMI REEVER CHAIR	2.00	X		X				0.	0.	0.
(4) BRIANNA NIELSEN VICE CHAIR	2.00	X		X				0.	0.	0.
(5) RACHEL JONES SECRETARY	2.00	X		X				0.	0.	0.
(6) BRAD YOUNT TREASURER	2.00	X		X				0.	0.	0.
(7) JENNI DENTON DIRECTOR	2.00	X						0.	0.	0.
(8) KARA CONLEY DIRECTOR	2.00	X						0.	0.	0.
(9) SARAH EIMER DIRECTOR	2.00	X						0.	0.	0.
(10) CHRIS RECH DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Subtotal								96250.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								96250.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII **Statement of Revenue**

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	12777.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	66042.				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a-1f			78819.			
Program Service Revenue				Business Code				
	2 a	STEM CLASS		611710	53457.	53457.		
	b	STEM SUMMER CAMPS		611710	50691.	50691.		
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			104148.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			268.			268.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						

			(i) Real	(ii) Personal
6 a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Rental income or (loss)	6c		

			(i) Securities	(ii) Other
7 a	Gross amount from sales of assets other than inventory	7a		
b	Less: cost or other basis and sales expenses	7b		
c	Gain or (loss)	7c		

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
6 d	Net rental income or (loss)						
7 d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a	26349.				
b	Less: cost of goods sold	10b	8694.				
c	Net income or (loss) from sales of inventory			17655.		17655.	

			Business Code	(A)	(B)	(C)	(D)
Miscellaneous Revenue	11 a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions		200890.	104148.	17655.	268.

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		134658.	1	42276.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		67.	5	0.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		11093.	8	12500.
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16207.			
	b	Less: accumulated depreciation	10b 14796.	2195.	10c	1411.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		148013.	16	56187.
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		56691.	24	46681.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		8753.	25	10767.
	26	**Total liabilities.** Add lines 17 through 25		65444.	26	57448.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		-10370.	27	-28215.
	28	Net assets with donor restrictions		92939.	28	26954.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		82569.	32	-1261.
	33	Total liabilities and net assets/fund balances		148013.	33	56187.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	96250.	48125.	48125.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	101097.	65771.	35326.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18908.	10990.	7918.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	7989.		7989.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	5770.	3866.	1904.	
13 Office expenses	144.		144.	
14 Information technology				
15 Royalties				
16 Occupancy	14346.	5259.	9087.	
17 Travel	94.		94.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	516.	516.		
20 Interest	4991.		4991.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	784.		784.	
23 Insurance	1903.		1903.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	14133.	14133.		
b BANK & CREDIT CARD FEES	4464.		4464.	
c TECHNOLOGY SUPPLIES	3324.	3324.		
d MISCELLANEOUS EXPENSE	3201.	537.	2664.	
e All other expenses	6806.	660.	6146.	
25 **Total functional expenses.** Add lines 1 through 24e	284720.	153181.	131539.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	200890.
2	Total expenses (must equal Part IX, column (A), line 25)	2	284720.
3	Revenue less expenses. Subtract line 2 from line 1	3	-83830.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	82569.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	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	-1261.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization
IMAGINARIUM INC.

Employer identification number
88-2214488

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ....

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		3500.	28600.	243500.	57975.	333575.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3		3500.	28600.	243500.	57975.	333575.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						333575.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4		3500.	28600.	243500.	57975.	333575.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on			1281.	18423.	17655.	37359.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						370934.

12 Gross receipts from related activities, etc. (see instructions) | 12 | 246769.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) | 14 | 89.93 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 | 15 | 93.33 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization [X]

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 performed, 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 business under section 513						
4 Tax revenues levied for the organization'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						
7a 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						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a 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						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %

16 Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) 17 %

18 Investment income percentage from **2023** Schedule A, Part III, line 17 18 %

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 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

		Line	Yes	No
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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.**	6		
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).*	7		
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).*	8		
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.**	9a		
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.**	9b		
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.**	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *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.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *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 year* **(see instructions).**

- **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).*

			Yes	No
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.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *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.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.	**3a**		
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.	**3b**		

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

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

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

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

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

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

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

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

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

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

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

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization	Employer identification number
IMAGINARIUM INC.	88-2214488

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

[ ] 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 .... $ ____________

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. **Schedule B (Form 990) (Rev. 12-2024)**

LHA 423451 01-09-25

Name of organization	Employer identification number
IMAGINARIUM INC.	88-2214488

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	JONES TRUST ATTN: TONY TWYMAN US TRUST PO BOX 219229 KANSAS CITY, MO 64121-9119	$ 25000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	E.L. & Z. IRENE HOPKINS FOUNDATION 4820 W 143RD TERRACE LEAWOOD, KS 66224	$ 6000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	JANE & BERNARD REEBLE FOUNDATION 2045 HUNTINGTON RD EMPORIA, KS 66801	$ 20000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
IMAGINARIUM INC.	88-2214488

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
		$	

Name of organization	Employer identification number
IMAGINARIUM INC.	88-2214488

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization IMAGINARIUM INC.

Employer identification number 88-2214488

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X $ ______

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

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

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

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

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

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

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

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

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

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

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

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

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

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

a Board designated or quasi-endowment ______ %

b Permanent endowment ______ %

c Term endowment ______ %

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

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

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment**

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

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		16207.	14796.	1411.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1411.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL TAXES PAYABLE	3705.
(3) GIFT CARDS OUTSTANDING	1825.
(4) SALES TAX PAYABLE	1334.
(5) CREDIT CARD PAYABLE	3903.
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	10767.

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

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

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

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

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

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

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

Part XIII **Supplemental Information**

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

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

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: IMAGINARIUM INC.

Employer identification number: 88-2214488

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

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

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

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

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

Part II **Loans to and/or From Interested Persons**

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) KATY D JACOB	PRESIDEN	PERSONAL		X	67.	0.		X		X		X
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$						

Part III **Grants or Assistance Benefiting Interested Persons**

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule L (Form 990) (Rev. 12-2024)**

SEE PART V FOR CONTINUATIONS

LHA 432131 01-15-25

Part IV Business Transactions Involving Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: KATY D JACOB

(B) RELATIONSHIP WITH ORGANIZATION: PRESIDENT

(C) PURPOSE OF LOAN: PERSONAL EXPENSES (MISTAKEN DEBIT CARD CHARGE)

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

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: IMAGINARIUM INC.

Employer identification number 88-2214488

FORM 990, PART VI, SECTION B, LINE 11B:
BOARD MEMBERS WILL RECEIVE A COPY OF 990 TO REVIEW BEFORE SIGNING THE FORM TO FILE.

FORM 990, PART VI, SECTION C, LINE 19:
ALL ORGANIZATIONAL RECORDS ARE AVAILABLE AT THE FACILITY UPON REQUEST.

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
12	WIRE SHELVING 5	12/31/22	200DB	7.00	HY	17	430.			430.				0.	
13	IPADS 1	10/17/22	200DB	5.00	HY	17	557.			557.				0.	
14	COMPUTERS 15	07/31/22	200DB	5.00	HY	17	3821.				3821.	2445.		550.	2995.
15	WONDER WORKSHOP ROBOTIC	08/04/22	200DB	5.00	HY	17	3466.			3466.				0.	
16	TABLES 6	07/31/22	200DB	7.00	HY	17	1292.				1292.	633.		188.	821.
17	3D PRINTER	08/09/22	200DB	5.00	HY	17	3444.			3444.				0.	
18	FRONT DESK	09/14/22	200DB	7.00	HY	17	867.			867.				0.	
19	WHITE SHELVING 9	11/08/22	200DB	7.00	HY	17	963.			963.				0.	
20	CEILING SHAPES	08/03/22	200DB	7.00	HY	17	533.			533.				0.	
21	PRINTER	08/09/22	200DB	5.00	HY	17	521.			521.				0.	
22	WIRE SHELVING 6	07/31/22	200DB	7.00	HY	17	313.				313.	153.		46.	199.
	* TOTAL 990 PAGE 10 DEPR						16207.			10781.	5426.	3231.		784.	4015.

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

CARRYOVER DATA TO 2025

Name	Employer Identification Number
IMAGINARIUM INC.	88-2214488

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - SALE OF EDUCATIONAL T	77666.

Name: IMAGINARIUM INC. FEIN: 88-2214488

Type and Entity: SALE OF EDUCATIONAL TO POST-2017 NO

Section 382 Annual Limitation Section 382 Carryover

DETAIL CARRYOVER SCHEDULE

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2022	6279.										
B	2023	22998.										
C	2024	48389.										
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

	Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													
K													
L													
M													
N													
O													
P													
Q													
R													
S													
T													
U													
V													
W													

412571
04-01-24

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning ________, 2024, and ending ________, 20__

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

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

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
IMAGINARIUM INC.	88-2214488

Name and title of officer or person subject to tax KATY D JACOB
PRESIDENT

Part I **Type of Return and Return Information**

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

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

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) ________, (EIN)________ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize POOL & ASSOCIATE, CHARTERED to enter my PIN 14488

ERO firm name — Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ________ Date ________

Part III **Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 48407037158

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ________ Date ________

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

LHA 402521 12-26-24

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning ____________, and ending ____________.

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed.

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
IMAGINARIUM INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
729 COMMERCIAL ST

City or town, state or province, country, and ZIP or foreign postal code
EMPORIA, KS 66801

C Book value of all assets at end of year .... 58186.

D Employer identification number
88-2214488

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of KATY D JACOB Telephone number 620-208-6363

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a			
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** Refunded			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
459120	$ 29277.
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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

Signature of officer	Date	Title	
		PRESIDENT	May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JON D POOL, CPA				P00237158
Firm's name	POOL & ASSOCIATE, CHARTERED		Firm's EIN	46-0566004
Firm's address	528 COMMERCIAL ST EMPORIA, KS 66801		Phone no.	620-208-1040

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: IMAGINARIUM INC.

B Employer identification number: 88-2214488

C Unrelated business activity code (see instructions): 459120

D Sequence: 1 of 1

E Describe the unrelated trade or business: SALE OF EDUCATIONAL TOYS

Part I Unrelated Trade or Business Income

		Line	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 26349.				
b	Less returns and allowances — c Balance	1c	26349.		
2	Cost of goods sold (Part III, line 8)	2	8694.		
3	Gross profit. Subtract line 2 from line 1c	3	17655.		17655.
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	17655.		17655.

Part II Deductions Not Taken Elsewhere.

See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

				Line	Amount
1	Compensation of officers, directors, and trustees (Part X)			1	16844.
2	Salaries and wages			2	35327.
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	4946.
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement) SEE STATEMENT 1			14	8927.
15	**Total deductions.** Add lines 1 through 14			15	66044.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-48389.
17	Deduction for net operating loss. See instructions			17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16			18	-48389.

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 2024**

LHA 423741 01-30-25

Part III Cost of Goods Sold

Enter method of inventory valuation COST

1	Inventory at beginning of year	1	11093.
2	Purchases	2	10101.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement)	5	0.
6	**Total.** Add lines 1 through 5	6	21194.
7	Inventory at end of year	7	12500.
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	8694.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☒ No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

	A	B	C	D
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

	A	B	C	D
9 Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A). 0.	Add columns 6 and 11. Enter here and on Part I, line 8, column (B). 0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	**5. Total deductions and set-asides** (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals	Add amounts in column 2. Enter here and on Part I, line 9, column (A). 0.			Add amounts in column 5. Enter here and on Part I, line 9, column (B). 0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2024

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

	1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)	KATY D JACOB	PRESIDENT	5.00 %	2406.
(2)	MELANIE N CURTIS	VICE PRESIDENT	30.00 %	14438.
(3)			%	
(4)			%	
Total. Enter here and on Part II, line 1				16844.

Part XI Supplemental Information (see instructions)

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 1

DESCRIPTION	AMOUNT
ADVERTISING	1904.
SUPPLIES	3194.
RENT	1200.
OCCUPANCY SUPPLIES/REPAIRS	2629.
TOTAL TO SCHEDULE A, PART II, LINE 14	8927.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/22	6279.	0.	6279.	6279.
12/31/23	22998.	0.	22998.	22998.
NOL CARRYOVER AVAILABLE THIS YEAR			29277.	29277.

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax-Corporations

Attach to your tax return.
Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation: IMAGINARIUM INC.

Employer identification number (EIN): 88-2214488

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1	Net income or loss per applicable financial statement(s) (AFS) (see inst):				
a	Consolidated net income or loss per the AFS of the corporation	1a			
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b			
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c			
d	Adjustment for certain consolidating entries (see instructions)	1d			
e	Specified additional net income or loss item B. Reserved for future use	1e			
f	AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f			
2	Adjustments (see instructions):				
a	Financial statements covering different tax years	2a			
b	Corporations that are not included on the taxpayer's consolidated return	2b			
c	Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c			
d	Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d			
e	Certain taxes	2e			
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f			
g	Alaska native corporations	2g			
h	Certain credits	2h			
i	Mortgage servicing income	2i			
j	Tax-exempt entities (organizations subject to tax under section 511)	2j			
k	Depreciation	2k			
l	Qualified wireless spectrum	2l			
m	Covered transactions	2m			
n	Adjustments related to bankruptcy and insolvency	2n			
o	Certain insurance company adjustments	2o			
p	Adjustment P - Reserved for future use	2p			
q	Adjustment Q - Reserved for future use	2q			
r	Adjustment R - Reserved for future use	2r			
s	Adjustment S - Reserved for future use	2s			
z	Other	2z			
3	Specified adjustment. Reserved for future use	3			
4	Total adjustments. Combine lines 2a through 2z	4			
5	AFSI. Combine lines 1f and 4	5			
6	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5			6	
7	3-year average annual AFSI (see instructions)			7	

LHA **For Paperwork Reduction Act Notice, see separate instructions.** 416231 03-10-25 Form **4626** (2024)

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than $1 billion?

☐ **Yes.** Continue to line 9.

☐ **No.** STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐ **Yes.** Continue to line 10.

☐ **No.** Continue to Part II.

			(a) First Preceding Year Ended	**(b)** Second Preceding Year Ended	**(c)** Third Preceding Year Ended
10	AFSI for purposes of the $100 million test before adjustments:				
a	AFSI from line 5	**10a**			
b	Aggregation differences (see instructions)	**10b**			
c	Total AFSI for purposes of the $100 million test before adjustments. Combine lines 10a and 10b	**10c**			
11	Adjustments:				
a	Income not effectively connected to a U.S. trade or business	**11a**			
b	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	**11b**			
c	Reserved for future use - Other adjustments 1	**11c**			
d	Reserved for future use - Other adjustments 2	**11d**			
12	Total adjustments. Combine lines 11a and 11b	**12**			
13	Total AFSI for purposes of the $100 million test. Combine lines 10c and 12	**13**			

14	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	**14**	
15	3-year average annual AFSI for purposes of the $100 million test	**15**	

16 Is line 15 $100 million or more?

☐ **Yes.** Continue to Part II.

☐ **No.** STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1	Net income or loss per AFS (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	**1a**	-49389.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	**1b**	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	**1c**	
d	Adjustment for certain consolidating entries (see instructions)	**1d**	
e	Specified additional net income or loss item D. Reserved for future use	**1e**	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	**1f**	-49389.
2	Adjustments (see instructions):		
a	Financial statements covering different tax years	**2a**	
b	Reserved for future use - Adjustment 2b	**2b**	
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	**2c**	
d	The corporation's distributive share of adjusted financial statement income of partnerships	**2d**	
e	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	**2e**	
f	Amounts that are not effectively connected to a U.S. trade or business	**2f**	
g	Certain taxes. Enter the amount from Part III, line 7	**2g**	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	**2h**	
i	Alaska native corporations	**2i**	
j	Certain credits	**2j**	
k	Mortgage servicing income	**2k**	
l	Covered benefit plans described in section 56A(c)(11)(B)	**2l**	
m	Tax-exempt entities (organizations subject to tax under section 511)	**2m**	
n	Depreciation	**2n**	
o	Qualified wireless spectrum	**2o**	
p	Covered transactions	**2p**	
q	Adjustments related to bankruptcy and insolvency	**2q**	
r	Certain insurance company adjustments	**2r**	
s	AFSI adjustment S - Reserved for future use	**2s**	
t	AFSI adjustment T - Reserved for future use	**2t**	
u	AFSI adjustment U - Reserved for future use	**2u**	
z	Other	**2z**	
3	Total adjustments. Combine lines 2a through 2z	**3**	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	**4**	-49389.
5	Financial statement net operating loss (FSNOL) (see instructions)	**5**	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	**6**	
7	Multiply line 6 by 15% (0.15)	**7**	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	**8**	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-)	**9**	
10	Regular tax liability (see instructions)	**10**	
11	Base erosion minimum tax (see instructions)	**11**	
12	Combine lines 10 and 11	**12**	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	**13**	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	**1**	
2	Current income tax provision - Federal	**2**	
3	Deferred income tax provision - Foreign	**3**	
4	Deferred income tax provision - Federal	**4**	
5	Income taxes included in equity method investment income	**5**	
6 a	Adjustment A - Reserved for future use	**6a**	
b	Adjustment B - Reserved for future use	**6b**	
c	Adjustment C - Reserved for future use	**6c**	
d	Adjustment D - Reserved for future use	**6d**	
e	Adjustment E - Reserved for future use	**6e**	
f	Adjustment F - Reserved for future use	**6f**	
g	Adjustment G - Reserved for future use	**6g**	
h	Adjustment H - Reserved for future use	**6h**	
z	Income taxes in other places	**6z**	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	**7**	

Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit

Section I - CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8			6	

Anti-Discrimination Policy

Imaginarium is committed to creating a respectful and inclusive environment for everyone involved in our mission. We do not tolerate discrimination of any kind based on race, color, religion, gender, age, national origin, disability, sexual orientation, or any other protected characteristic.

All members, volunteers, employees, and participants are expected to treat each other with dignity and respect. Discrimination, harassment, or retaliation will not be tolerated.

Any complaints of discrimination or harassment will be promptly and thoroughly investigated. We are dedicated to fostering diversity, equity, and inclusion in all aspects of our organization.

Imaginarium is committed to promoting a culture where everyone feels valued and respected.

December 6, 2022

Melanie Curtis
Co-Executive Director
Imaginarium

Dell Jacob
Co-Executive Director
Imaginarium

Imaginarium Board of Directors
2026

Chair
Brianna Nielsen
2058 Fanestil Dr.
Emporia, KS 66801
785-643-1667
brimort12@gmail.com
Owner/Agent Nielsen and Associates
American Family Insurance

Vice Chair
Scott Capes
1221 West South Ave.
Emporia, KS 66801
(620)341-7370
ScottCapes78@gmail.com
Retired Physics Instructor

Secretary
Sarah Eimer
1423 West St.
Emporia, KS 66801
620-757-6664
sarah@mitchell-markowitz.com
Marketing & Development
Mitchell-Markowitz Construction

Treasurer
Brad Yount
917 State St.
Emporia, KS 66801
720-382-4983
byount@mylcsb.com
President
Lyon County State Bank

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

IMAGINARIUM INCORPORATED
2407 TWIN LAKES DRIVE
EMPORIA, KS 66801-9053

Date:
06/10/2022
Employer ID number:
88-2214488
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
July 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
April 20, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053551005322

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P

NON-PROFIT CORPORATE BY-LAWS

ARTICLE 1
NAME

1.01 Name

The name of this corporation shall be Imaginarium, Inc. The business of the corporation may be conducted as Imaginarium, Inc.

ARTICLE 2
PURPOSES AND POWERS

2.01 Purpose

Imaginarium, Inc. is a non-profit corporation and shall be operated exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

Imaginarium, Inc.'s purpose is to address, educate, coordinate, and provide assistance in providing STEM (science, technology, engineering and mathematics) courses, camp and consulting on a regional level. Technology is continuously growing and educational courses need to match that demand.

2.02 Powers

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.03 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal status. Imaginarium, Inc. is a Kansas non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code.

(b) Exempt Activities Limitation. Notwithstanding any other provision of these bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) <u>Distribution upon dissolution</u>. Upon termination or dissolution of the Imaginarium, Inc., any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of the Imaginarium, Inc., hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the Imaginarium, Inc., by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located with the State of Kansas.

In the event that the court shall find that this section is applicable but that there is not qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to the Imaginarium, Inc., then the court shall direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of Kansas to be added to the general fund.

ARTICLE 3
MEMBERSHIP

3.01 No membership classes

The corporation shall have no members who have any right to vote or title or interest in or to the corporation, its properties and franchises.

ARTICLE 4
BOARD OF DIRECTORS

4.01 Number of Directors

Imaginarium, Inc. shall have a board of directors consisting of between seven and twelve. Within these limits, the board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors.

4.02 Powers

All corporate powers shall be exercised by or under the authority of the board and the affairs of the Imaginarium, Inc., shall be managed under the direction of the board, except as otherwise provided by law.

4.03 Terms

(a) All directors shall be elected to serve a two-year term, however, the term may be extended until a successor has been elected.

(b) Director terms shall be staggered so that one to four directors will end their terms in any given year.

(c) Directors may serve up to two terms in succession, and in multiple positions on the board. After at least one year off the board, a past director may be reelected.

(d) The term of office shall be considered to begin January 1 and end December 31 of the second year in office, unless the term is extended until such time as a successor has been elected.

4.04 Election of directors

Directors may be elected at any board meeting by the majority vote of the existing board of directors. The election of directors to replace those who have fulfilled their term of office shall take place in the month of December in the final year of office so that new directors can take office in January.

4.05 Vacancies

The board of directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director or may appoint new directors to fill a previously unfilled board position, subject to the maximum number of directors under these bylaws.

(a) Unexpected vacancies. Vacancies in the board of directors due to resignation, death, or removal shall be filled by the board for the balance of the term of the director being replaced.

4.06 Removal of directors

A director may be removed by 3/4 vote of the board of directors then in office, for any reason, but must first be given written notice of the reason for the proposed removal and given the opportunity to respond. A director may be considered to have resigned their position if they have failed to attend three consecutive regular board meetings without good cause.

4.07 Board of directors meetings

(a) Regular meetings. The board of directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the board. Board meetings shall be held upon four (4) days notice by first-class mail, electronic mail, or facsimile transmission or forty-eight (48) hours notice delivered personally or by telephone. If sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

(b) Special meetings. Special meetings of the board may be called by the president, vice-president, secretary, treasurer or any two (2) other directors of the board of directors. A special meeting must be preceded by at least two days notice to each director of the date, time, and place, but not the purpose of the meeting.

(c) Waiver of notice. Any director may waive notice of any meeting, in accordance with Kansas law.

4.08 Manner of acting.

(a) Quorum. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. No business shall be considered by the board at any meeting at which a quorum is not present.

(b) Majority vote. Except as otherwise required by law or by the articles of incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board.

(c) Hung board decisions. On the occasion that directors of the board are unable to make a decision based on a tied number of votes, the president or treasurer in the order of presence shall have the power to swing the vote based on his/her discretion.

(d) Participation. Except as required otherwise by law, the Articles of Incorporation, or these bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

4.09 Compensation for board service

Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

ARTICLE 5
COMMITTEES

5.01 Committees

The board of directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

(a) take any final action on matters which also requires board members' approval or approval of a majority of all members;
(b) fill vacancies on the board of directors of in any committee which has the authority of the board;
(c) amend or repeal bylaws or adopt new bylaws;
(d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable.
(e) appoint any other committees of the board of directors or the members of these committees;
(f) expend corporate funds to support a nominee for director; or
(g) approve any transaction;
    (i) to which the corporation is a party and one or more directors have a material financial interest; or
    (ii) between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

5.02 Meetings and action of committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Article 4 of these bylaws concerning meetings of the directors, with such changes in the context of those bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the committee not inconsistent with the provisions of these bylaws.

5.03 Informal action by the board of directors

Any action required or permitted to be taken by the board of directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a quorum of board members give consent.

ARTICLE 6
OFFICERS

6.01 Board officers

The officers of the corporation shall be a board president, vice-president, secretary and treasurer, all of whom shall be chosen by, and serve at the pleasure of, the board of directors. Each board officer shall have the authority and shall perform the duties set forth in these bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the board of directors may determine. One person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

6.02 Term of office

Each officer shall serve a one-year term of office with no more than three consecutive terms of office. Each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

6.03 Removal and resignation

The board of directors may remove an officer at any time, with or without cause. Any officer may resign at any time by given written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect as the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.

6.04 Board president

The board president shall be the chief volunteer officer of the corporation. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board of directors, and shall perform all other duties incident to the office or properly required by the board of directors.

6.05 Vice-president

In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president shall normally accede to the office of board president upon the completion of the board president’s term of office.

6.06 Secretary

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

6.07 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint, with approval of the board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

6.08 Non-director officers

The board of directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

ARTICLE 7
CONTRACTS, CHECKS, LOANS, INDEMNIFICATION AND RELATED MATTERS

7.01 Contracts and other writings

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

7.02 Checks, drafts

All checks, drafts or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the board.

7.03 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the board or a designated committee of the board may select.

7.04 Loans

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

ARTICLE 8
MISCELLANEOUS

8.01 Books and records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and bylaws as amended to date.

8.02 Fiscal year

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

8.03 Conflict of interest

The board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.

8.04 Nondiscrimination policy

The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of Imaginarium, Inc., not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

8.05 Bylaw amendment

These bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the board, provided however.

(a) that no amendment shall be made to these bylaws which would cause the corporation to cease to qualify as an exemption corporation under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,

(b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by three-quarters (3/4) vote of a quorum of directors at a board meeting.

(c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE 9
COUNTER-TERRORISM AND DUE DILIGENCE POLICY

In furtherance of its exemption by contributions to other organizations, domestic or foreign, Imaginarium, Inc., shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US Based Charities" is not mandatory, Imaginarium, Inc. willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

Imaginarium, Inc. shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

ARTICLE 10
DOCUMENT RETENTION POLICY

10.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the property treatment of Imaginarium, Inc. records.

10.02 Policy

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, Imaginarium, Inc. may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2. Exception for litigation relevant documents. Imaginarium, Inc. expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule; If you believe, or the Imaginarium, Inc. informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. The exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum retention periods for specific categories

(a) Corporate documents. Corporate records include the corporation's Articles of Incorporation, by-laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

(b) Tax records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

(c) Employment records/personnel records. State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statues. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

(d) Board and board committee materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other board and board committee materials should be kept for no less than three years by the corporation.

(e) Press releases/public filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

(f) Legal files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(g) Marketing and sales documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

(h) Development/intellectual property and trade secrets. Development documents are often subject to intellectual property protection in their final form (e.g. patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation:

  (i) derives independent economic value from the secrecy of the information; and

  (ii) has taken affirmative steps to keep the information confidential.

The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.

(i) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least five years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(j) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

(k) Banking and accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

(m) Audit records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4. Electronic mail, e-mail that needs to be saved should be either:

(i) printed in hard copy and kept in the appropriate file; or

(ii) downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE 11
CODES OF ETHICS AND WHISTLEBLOWER POLICY

11.01 Purpose

Imaginarium, Inc. requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of Imaginarium, Inc. to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieve compliance with various laws and regulations.

ARTICLE 12
AMENDMENT OF ARTICLES OF INCORPORATION

12.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the board of directors.

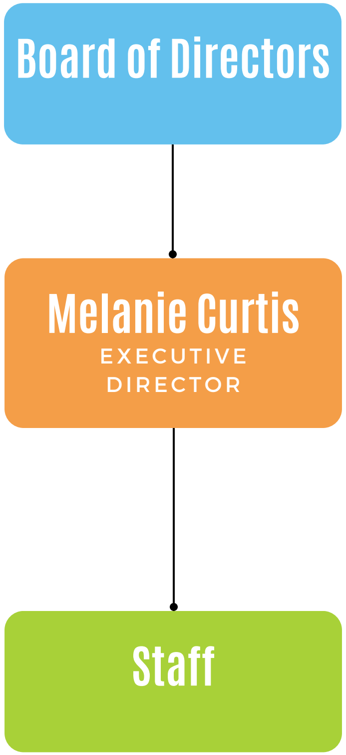
CERTIFICATE OF ADOPTION OF BYLAWS

We do hereby certify that the above stated bylaws of Imaginarium, Inc. were approved by the Imaginarium, Inc. board of directors on the 11th day of November, 2024, and constitute a complete copy of the bylaws of the corporation.

The Board of Directors

______________________________	______________________________
Katy Dell Jacob	Melanie Curtis
Date ______________________	Date ______________________

IMAGINARIUM ORGANIZATIONAL CHART



City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Tuesday, April 1, 2025, by 5:00 p.m.

Name of parent company	Champions Landing/Dynamic Brewing Company
Parent company physical location address	1801 RURAL ST
Organization name	Champions Landing
Complete mailing address	1801 Rural Street, Emporia, KS 66801
Phone number	620.481.1066
Website address	ChampsLanding.com
Executive Director	Jeremy Rusco
Executive Director email	Rusco@ChampsLanding.com
Board chair	Jeremy Rusco
Board Chair email	Rusco@ChampsLanding.com
Prepared by name and title	Jeremy Rusco | Owner

Please provide local contact information if different than above.

Local contact name and title	Jeremy Rusco | Owner
Mailing address	1801 RURAL ST
Phone number	6204811066

Email address	Rusco@ChampsLanding.com
Organization mission	Previously submitted
Organization Goals	Previously submitted
Program organization/event name	Champions Landing
Funding requested from City	Emporia
Total operating or event budget	0
What percentage of your total program budget does City funding request represent?	0
Please, provide a detailed breakdown of how the requested funds will be allocated.	Previously submitted
Is this a one-time funding request?	Yes
Number served by this program in previous year.	Previously submitted
Projected number served by this program in the upcoming year.	Previously submitted
Estimated number who will stay overnight.	Previously submitted
Has your organization previously received funding from the City of Emporia?	Yes
Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	Previously submitted
How does this program provide a benefit to Emporia?	Previously submitted
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Champions Landing is a disc golf destination for the entire disc golf world.
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	$0 - $15

What is the average cost to participate in your program?	$0 - $15
Will this funding request offset any municipal services?	No
Please list your community partners.	Previously submitted
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	Previously submitted
Is your parent company for profit?	Yes
Is your company owned locally?	Yes
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	Yes
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	20
If the event makes a profit, how is the profit utilized?	Previously submitted
If there is a loss, how to you cover it?	Personal finances
Did you receive City services at your last event?	No
Charitable Local Community Contributions	Previously submitted
Describe your marketing strategy to maximize attendance at event.	Previously submitted
What area organizations do you help?	Previously submitted

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	Previously submitted

Upload organization or event detailed budget	Emporia Disc Golf Tourism Enhancement Initiative 2026_2026.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism "watch list," including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature

Emporia Disc Golf Tourism Enhancement Initiative

Funding Request to the Emporia Transient Guest Tax Fund

Applicant: Champions Landing (Dynamic Brewing Company, LLC)

Request Amount: $58,000

Executive Summary

Champions Landing respectfully requests $58,000 from the Emporia Transient Guest Tax Fund to support the **Emporia Disc Golf Tourism Enhancement Initiative**, a targeted investment in championship-level course infrastructure and event support designed to strengthen Emporia's position as the **Disc Golf Capital of the World**.

This initiative focuses on improvements and event support directly tied to attracting visitors, increasing overnight stays, enhancing spectator experiences, and supporting the continued growth of nationally recognized disc golf events hosted in Emporia.

Champions Landing serves as a host venue for many of the sport's most recognized events, including the Dynamic Discs Open, Glass Blown Open, Champions Landing Open DGPT Tour Stop, Kansas Amateur Championships, Kansas State Doubles Championship, Mid-America National Collegiate Championships, and the Amateur World Championships in 2028. In addition to these events, Emporia and Champions Landing are essential to the success of the PDGA World Championships, Masters World Championships, and Junior World Championships that have been hosted in Emporia in previous years.

As competition among host communities continues to increase, ongoing investment in championship-level infrastructure and event support is necessary to maintain Emporia's leadership position and maximize the tourism and economic impact generated by these events.

Why This Matters for Emporia

Emporia has spent more than two decades building its reputation as the **Disc Golf Capital of the World**. Through the vision and commitment of local organizations, businesses, volunteers, and community leaders, disc golf has become one of Emporia's most recognized tourism assets and a significant driver of visitor activity and economic impact.

Today, communities across the country are investing heavily in new courses, event infrastructure, and destination amenities in an effort to attract the same tournaments, visitors, and national attention that Emporia has worked years to establish. While Emporia currently enjoys a leadership position within the sport, maintaining that position requires continued investment and innovation. To remain relevant and competitive on the national stage, we must continue enhancing the visitor experience, supporting premier events, and investing in the infrastructure that attracts players and spectators from across the country.

Supporting Champions Landing's transformation and the major disc golf events hosted on-site is an investment in preserving and strengthening one of Emporia's most valuable tourism advantages. By continuing to invest in championship-level facilities and event experiences, Emporia can maintain its leadership role within the sport while generating increased tourism activity, overnight stays, and economic impact for the community.

Thousands of visitors travel to Emporia annually to participate in tournaments, spectate professional competition, visit disc golf destinations, and experience the community that helped shape the sport. Champions Landing experiences disc golf destination travelers on a daily basis.

These visitors generate significant economic activity through:

- Hotel stays
- Short-term lodging
- Restaurants and bars
- Retail shopping
- Fuel purchases
- Tourism attractions
- Event participation

The proposed improvements are designed to enhance the visitor experience, support premier tournament operations, and position Emporia to successfully host future national and international events.

Supporting Champions Landing's transformation and the disc golf events hosted on-site is essential to meeting the demands of large-scale tournaments and maximizing tourism and economic impact for Emporia.

Project Objectives

1. Maintain Eligibility for Premier Events

Implement course infrastructure improvements necessary to meet evolving Disc Golf Pro Tour and PDGA Major standards.

2. Enhance Visitor and Spectator Experience

Improve course features, viewing areas, navigation, and iconic destination assets that elevate the overall event experience.

3. Support Event Growth

Provide resources to increase participation, visibility, and tourism impact associated with major events hosted in Emporia.

4. Prepare for the 2028 Amateur World Championships

Ensure Champions Landing is positioned to successfully host competitors, spectators, media, and visitors expected to travel to Emporia for one of the sport's most prestigious amateur events.

5. Position Emporia & Champions Landing as a premier Tournament Venue

Continued investment and commitment sends a clear message to the PDGA & DGPT that Emporia and Champions Landing are an obvious host location for PDGA Majors and DPGT Elite Series events moving forward.

Proposed Budget

Championship Course Infrastructure

Championship Course Redesign & Signage: $15,000
Course redesign and infrastructure improvements necessary to meet evolving DGPT and PDGA Major standards and maintain eligibility for premier events.

Iconic Island Hole #16 Restoration: $15,000
Restoration of one of the most recognizable and photographed holes in professional disc golf, including limestone erosion control and bridge improvements.

Course Improvement Budget: $10,000
Spectator enhancements, championship-level basket installations, strategic landscaping, erosion control, and infrastructure improvements that enhance tournament play and visitor experience.

Concrete Teepads: $8,000
Installation of sixteen permanent championship-level teepads on the Silver and Gold Courses.

Course Reseeding & Beautification: $5,000
Repair and beautification of high-traffic tournament areas.

Hole 18 Teepad Platform Extension & Bridge: $5,000
Infrastructure improvements to support tournament flow, spectator access, and championship-level play.

Please note that individual support for each tournament is not being requested. The newly established disc golf tournaments that Champions Landing is responsible for contributing in a meaningful way to the Emporia economy and could/should certainly be considered for TGT support if necessary to justify TGT funding.

- Champions Landing Open DPGT Event (3-day event)
- Kansas Amateur Championships PDGA A-Tier (3-day event)
- Champs Challenge PDGA B-Tier + Kansas State Doubles Championship (2-day event)
- Mid-America National Collegiate Championships (2-day event)
- Children’s Miracle Network + Walmart Fundraiser Event
- Champs Triples Safar Event
- Throw for More - Grow the Sport Event
- St. Patty’s Doubles
- Etc.

Expected Outcomes

The proposed improvements and event support are expected to:

• Increase overnight stays and visitor spending

• Enhance Emporia's reputation as the **Disc Golf Capital of the World**

• Support successful execution of major tournaments and championships

• Improve visitor experience for players and spectators

• Strengthen Emporia's ability to attract future PDGA Major and Disc Golf Pro Tour events

• Support preparations for the 2028 Amateur World Championships

Closing

This initiative represents a strategic investment in one of Emporia's most recognizable tourism assets and one of the community's strongest tourism identities. The requested funding represents only a portion of the investment and commitment that Champions Landing has made toward transforming a historic property into a year-round tourism destination.

Over the past several years, significant private capital has been invested in course development, event infrastructure, hospitality improvements, venue enhancements, public access, and destination marketing. Additional investments continue to be made through private funding to further expand the property's ability to attract visitors, host major events, and generate overnight stays.

This request is intended to complement those investments by focusing specifically on championship-level course improvements and event support that will strengthen Emporia's ability to attract premier tournaments, enhance the visitor experience, and maximize the tourism and economic impact generated by disc golf. Together, these public and private investments will help ensure that Emporia remains a leader in the sport while continuing to drive meaningful economic activity for local hotels, restaurants, retailers, and tourism partners.

By investing in championship-level infrastructure and event support, the City of Emporia can help ensure that nationally recognized disc golf events continue to generate overnight stays, visitor spending, and long-term economic impact for local businesses and residents.

Thanks for your consideration and know that your support goes a long way to keeping Emporia known as **"The Disc Golf Capital of the World"**.

Item/Project	**Description**	**Cost**
Championship Course Redesign + New Signs	DGPT Suggested EMAC Championship Course redesign changes to support constant and demanding course requirements to satisfy DGPT/PDGA Majors	$15,000
Iconic Island Hole # 16 Restoration	Install Limestone wall + new bridge to visually enhance one of the most iconic holes in disc golf and preserve the hole from erosion issues	$15,000
Disc Golf Course Improvement Budget	Allowance to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc	$10,000
Concrete Teepads	Install 16 concrete teepads on Champs Silver & Champs Gold Courses to attract larger PDGA events that require teepad surface @ $500 each	$8,000
Course Reseeding	Reseed areas that have erosion/bare spots due to conversion from ball golf to disc golf course to beautify the property	$5,000
Hole 18 teepad platform extension + bridge	New teepad will be located on the dam and needs to have a runway built + new bridge to cross the spillway with a cart and keep the flow natural	$5,000
TOTAL Projected Budget		**$58,000**