

Freemon, Shapard & Story
2088 Zihlman Road
Windthorst, TX 76389
(940)423-6226

February 12, 2025

Mid-Cities Learning Center, Inc.
12500 S. Pipeline Road
Euless, TX 76040

Mid-Cities Learning Center, Inc.:

Enclosed is the organization's 2023 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.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Sincerely,

A handwritten signature in dark ink, appearing to read 'H. Ted Neeb', is written over the typed name.

H. Ted Neeb, CPA

Freemon, Shapard & Story
2088 Zihlman Road
Windthorst, TX 76389

MID-CITIES LEARNING CENTER, INC.
12500 S. PIPELINE ROAD
EULESS, TX 76040

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CLIENT'S COPY

***** THIS IS NOT A FILEABLE COPY *****

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Form **8879-TE**

For calendar year 2023, or fiscal year beginning SEP 1, 2023, and ending AUG 31, 2024

2023

Department of the Treasury
Internal Revenue Service

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

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

Name of filer

MID-CITIES LEARNING CENTER, INC.

EIN or SSN

75-1336797

Name and title of officer or person subject to tax **JAMES WHITFIELD
DIRECTOR**

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 3,690,311.
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

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

PIN: check one box only

☒ I authorize **Freemon, Shapard & Story** to enter my PIN **13560**
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax

***** THIS IS NOT A FILEABLE COPY *****

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.

75959082322

Do not enter all zeros

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

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	MID-CITIES LEARNING CENTER, INC.	75-1336797
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 12500 S. PIPELINE ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. EULESS, TX 76040	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **STEPHANIE KAIMANA, FINANCE DIRECTOR**
12500 S. PIPELINE RD. - EULESS, TX 76040
Telephone No. **(817) 283-1771** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **July 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 _____ or
☒ tax year beginning **SEP 1**, 20 **23**, and ending **AUG 31**, 20 **24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2024)

Form 990

Department of the Treasury
Internal Revenue ServiceExtended to July 15, 2025
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

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning SEP 1, 2023 and ending AUG 31, 2024

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

MID-CITIES LEARNING CENTER, INC.

Doing business as

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

12500 S. PIPELINE ROAD

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

EULESS, TX 76040

F Name and address of principal officer: JAMES WHITFIELD
same as C above

D Employer identification number

75-1336797

E Telephone number

(817) 283-1771

G Gross receipts \$

3,690,311.

H(a) Is this a group return

for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527J Website: www.treetops.orgK Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1972

M State of legal domicile: TX

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SUPPORT SERVICES & ENRICHMENT PROGRAMS FOR THE PRIMARY AND SECONDARY SCHOOL.
	2	Check this box <input type="checkbox"/> 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 7
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 43
	6	Total number of volunteers (estimate if necessary) 6 20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.
Revenue	8	Contributions and grants (Part VIII, line 1h) 12,220. 15,707.
	9	Program service revenue (Part VIII, line 2g) 3,298,758. 3,662,954.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 3,912. 11,650.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,314,890. 3,690,311.
	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.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,717,136. 3,219,736.
	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) 661,165. 744,095.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,378,301. 3,963,831.
	19	Revenue less expenses. Subtract line 18 from line 12 -63,411. -273,520.
	Net Assets or Fund Balances	20
21		Total liabilities (Part X, line 26) 241,443. 258,510.
22		Net assets or fund balances. Subtract line 21 from line 20 3,543,317. 3,269,797.

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			
	JAMES WHITFIELD, DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	H. Ted Neeb, CPA	<i>H. Ted Neeb</i>	5/12/25	<input type="checkbox"/>	P00181647
	Firm's name	Firm's EIN	Phone no.		
	Freemon, Shapard & Story	75-0706311	(940) 423-6226		
	Firm's address				
	2088 Zihlman Road				
	Windthorst, TX 76389				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form 990 (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

TO MINIMIZE OR PREVENT LEARNING DISABILITIES THROUGH INDIVIDUALIZED CURRICULUMS FOR STUDENTS AND PARENTS. CHARTER SCHOOL WITH 330 STUDENTS.

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 \$ 3,635,136. including grants of \$) (Revenue \$ 3,674,604.)

MID-CITIES LEARNING CENTER, INC. OPERATES A CHARTER SCHOOL AND RELATED SUPPORT, ENRICHMENT PROGRAMS, TESTING, & DIAGNOSTICS FOR LEARNING DIFFERENCES AND PARENT EDUCATION.

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

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

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

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

4e Total program service expenses 3,635,136.

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		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		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		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		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		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		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		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		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		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		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
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		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		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	13	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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 43		
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		
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? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? 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? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	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		7		
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.)

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

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

STEPHANIE KAIMANA, FINANCE DIRECTOR - (817) 283-1771
12500 S. PIPELINE RD., EULESS, TX 76040

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

Part VIII Statement of RevenueCheck 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			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	15,707.		
	g	Noncash contributions included in lines 1a-1f	1g \$			
	h	Total. Add lines 1a-1f		15,707.		
	Program Service Revenue	2 a		Business Code		
TEA REVENUE		900099	3,181,324.	3,181,324.		
b STATE PROGRAM REVENUE		900099	361,645.	361,645.		
c FEDERAL REVENUE		900099	61,152.	61,152.		
d AFTER-SCHOOL TUITION		900099	49,421.	49,421.		
e LOCAL REVENUE		900099	9,412.	9,412.		
f All other program service revenue						
g Total. Add lines 2a-2f			3,662,954.			
Other Revenue	3			11,650.	11,650.	
	Investment income (including dividends, interest, and other similar amounts)					
	4					
	Income from investment of tax-exempt bond proceeds					
	5					
	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal		
			6a			
			6b			
	b	Less: rental expenses				
			6b			
			6c			
	d					
	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
			7a			
7b						
b	Less: cost or other basis and sales expenses					
		7b				
		7c				
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				
		8b				
b						
Less: direct expenses						
c						
Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19					
		9a				
		9b				
b						
Less: direct expenses						
c						
Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances					
		10a				
		10b				
b						
Less: cost of goods sold						
c						
Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12					
Total revenue. See instructions			3,690,311.	3,674,604.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
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	242,894.	29,223.	213,671.	
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	2,353,316.	2,353,316.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	431,451.	395,872.	35,579.	
10 Payroll taxes	192,075.	177,558.	14,517.	
11 Fees for services (nonemployees):				
a Management				
b Legal	2,233.		2,233.	
c Accounting	19,600.		19,600.	
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				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	6,352.		6,352.	
17 Travel	2,977.	2,977.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	167,506.	167,506.		
23 Insurance	34,426.	34,426.		
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 PROFESSIONAL FEES	115,075.	114,343.	732.	
b UTILITIES	94,737.	85,263.	9,474.	
c SUPPLIES	66,834.	66,286.	548.	
d MAINTENANCE SUPPLIES	64,671.	64,671.		
e All other expenses	169,684.	143,695.	25,989.	
25 Total functional expenses. Add lines 1 through 24e	3,963,831.	3,635,136.	328,695.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	1,205,630.	1	909,667.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	282,204.	4	259,392.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,834,960.		
	b Less: accumulated depreciation	10b 2,475,712.	2,296,926.	10c 2,359,248.
	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)	3,784,760.	16	3,528,307.	
Liabilities	17 Accounts payable and accrued expenses	15,069.	17	1,442.
	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		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	226,374.	25	257,068.
	26 Total liabilities. Add lines 17 through 25	241,443.	26	258,510.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	272,877.	27	283,185.
	28 Net assets with donor restrictions	3,270,440.	28	2,986,612.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,543,317.	32	3,269,797.
33 Total liabilities and net assets/fund balances	3,784,760.	33	3,528,307.	

Part XI Reconciliation of Net AssetsCheck 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	3,690,311.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,963,831.
3	Revenue less expenses. Subtract line 2 from line 1	3	-273,520.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,543,317.
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	3,269,797.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

Form 990 (2023)

Department of the Treasury
Internal Revenue Service

**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.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

MID-CITIES LEARNING CENTER, INC.

Employer identification number

75-1336797

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

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.		
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.		

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).		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Part VI

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

MID-CITIES LEARNING CENTER, INC.

Employer identification number

75-1336797

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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:

- (i) Unrelated organizations? ☐ Yes ☐ No
 (ii) Related organizations? ☐ Yes ☐ No

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

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		81,385.		81,385.
b Buildings		4,576,826.	2,304,511.	2,272,315.
c Leasehold improvements				
d Equipment		176,749.	171,201.	5,548.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,359,248.

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) ACCRUED WAGES PAYABLE	226,209.
(3) DUE TO STUDENT GROUPS	12,145.
(4) ACCRUED EXPENSES	18,714.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	257,068.

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 ☐

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

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

**SCHEDULE E
(Form 990)**

Schools

OMB No. 1545-0047

2023

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

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

Name of the organization

MID-CITIES LEARNING CENTER, INC.

Employer identification number

75-1336797

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II NEWSPAPER ADVERTISEMENTS, ANNOUNCEMENTS, POLICY STATEMENT IN HANDBOOK.	X	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	X	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.		X
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990) 2023

Part II

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Line 6 - Explanation of Government Financial Aid:

THE ORGANIZATION RECEIVED STATE AND FEDERAL MONIES RELATIVE TO THE
OPERATION OF A TEXAS CHARTER SCHOOL. THESE GRANTS AND ENTITLEMENTS HAVE
BEEN REFLECTED AS PROGRAM SERVICE REVENUE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

MID-CITIES LEARNING CENTER, INC.

Employer identification number

75-1336797

Form 990, Part VI, Section B, line 11b:

A CERTIFIED PUBLIC ACCOUNTANT PREPARES THE FEDERAL FORM 990 WITH ASSISTANCE
FROM MANAGEMENT. THE BOARD OF DIRECTORS AND MANAGEMENT REVIEW THE 990
PRIOR TO SUBMISSION.

Form 990, Part VI, Section C, Line 18:

MID-CITIES LEARNING CENTER, INC. MAKES IT'S 990 AVAILABLE TO THE PUBLIC
UPON REQUEST.

Form 990, Part VI, Section C, Line 19:

MID-CITIES LEARNING CENTER, INC. MAKES IT'S GOVERNING DOCUMENTS AND
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

MID-CITIES LEARNING CENTER, INC.

Employer identification number
75-1336797

OMB No. 1545-0047

2023

Open to Public
Inspection

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
TREETOPS INTERNATIONAL SCHOOLS, INC. - 75-2771732, 12500 S. PIPELINE ROAD, EULESS, TX 76040	EDUCATION	Texas	501(c)(3)		MID-CITIES LEARNING CENTER, INC.		X

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

Schedule R (Form 990) 2023

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VII Supplemental Information

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
1	LAND	07/01/79	L				75,000.				75,000.			0.	
3	LAND IMPROVEMENTS	07/01/79	L				6,385.				6,385.			0.	
4	LOWER SCHOOL BLDG & IMPROVEMENTS	07/01/79	SL	40.00		16	113,477.				113,477.	113,477.		0.	113,477.
5	MIDDLE SCHOOL BLDG & IMPROVEMENTS	01/01/80	SL	40.00		16	209,905.				209,905.	209,905.		0.	209,905.
41	PLAYGROUND EQUIPMENT	06/30/05	SL	7.00		16	10,462.				10,462.	10,462.		0.	10,462.
43	COMPUTER SYSTEM	08/31/06	SL	7.00		16	8,140.				8,140.	8,140.		0.	8,140.
48	NEW SCHOOL PHONE SYSTEM	08/08/07	SL	7.00		16	10,924.				10,924.	10,924.		0.	10,924.
49	STONE FLOORING - SCHOOL FACILITY	07/27/07	SL	7.00		16	48,172.				48,172.	48,172.		0.	48,172.
50	ELECTRONIC SIGN IRRIGATION	04/04/07	SL	7.00		16	26,713.				26,713.	26,713.		0.	26,713.
51	SYSTEM/LANDSCAPING	04/19/07	SL	7.00		16	7,450.				7,450.	7,450.		0.	7,450.
55	GYM FLOOR	07/14/09	SL	7.00		16	24,999.				24,999.	24,999.		0.	24,999.
56	SERVER	04/06/09	SL	7.00		16	6,226.				6,226.	6,226.		0.	6,226.
57	PLAYGROUND EQUIPMENT	06/15/09	SL	7.00		16	9,421.				9,421.	9,421.		0.	9,421.
58	WATER FOUNTAIN	03/14/10	SL	7.00		16	5,327.				5,327.	5,327.		0.	5,327.
60	TILE AND CARPET FOR PORTABLE BUILDINGS	06/10/10	SL	7.00		16	12,314.				12,314.	12,314.		0.	12,314.
61	WOOD PLANK FLOORING FOR KINDER BUILDING	07/21/10	SL	7.00		16	15,808.				15,808.	15,808.		0.	15,808.
62	MANAGED CART WITH 24 COMPUTERS	03/11/10	SL	5.00		16	17,499.				17,499.	17,499.		0.	17,499.
63	LAWN TRACTOR	09/02/09	SL	5.00		16	7,786.				7,786.	7,786.		0.	7,786.

328111 04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
65	METAL COVERING-ELEMENTARY PARKING	08/12/11	SL	10.00		16	29,590.				29,590.	29,590.		0.	29,590.
68	FIBER CABLE FROM KINDER. TO ELEM. BUILDING	11/02/11	SL	7.00		16	8,150.				8,150.	8,150.		0.	8,150.
69	FIBER DATA DROPS FROM MS TO HS	08/14/12	SL	7.00		16	14,706.				14,706.	14,706.		0.	14,706.
70	WIRELESS CONTROLLER	04/16/12	SL	7.00		16	10,265.				10,265.	10,265.		0.	10,265.
71	MANAGED CART WITH 24 COMPUTERS	04/16/12	SL	5.00		16	18,209.				18,209.	18,209.		0.	18,209.
72	MANAGED CART WITH 24 COMPUTERS	04/16/12	SL	5.00		16	1,769.				1,769.	1,769.		0.	1,769.
73	MANAGED CART WITH 13 COMPUTERS	05/23/12	SL	5.00		16	7,159.				7,159.	7,159.		0.	7,159.
75	FIRE ALARM SYSTEM	07/09/13	SL	7.00		16	9,414.				9,414.	9,414.		0.	9,414.
76	SERVER	07/22/13	SL	7.00		16	7,874.				7,874.	7,874.		0.	7,874.
77	WIRELESS PHONE SYSTEM	08/28/14	SL	7.00		16	34,889.				34,889.	34,889.		0.	34,889.
79	CHAIN LINK FENCES-KINDER	07/03/14	SL	7.00		16	11,623.				11,623.	11,623.		0.	11,623.
86	NEW CARPET 3 CLASSROOMS IN TRAILER	06/22/16	SL	7.00		16	9,340.				9,340.	9,340.		0.	9,340.
88	PAGODA REHAB, FENCE, DECK	07/27/16	SL	7.00		16	7,920.				7,920.	7,920.		0.	7,920.
91	RENOVATION-PAINTING	07/26/16	SL	7.00		16	1,350.				1,350.	1,350.		0.	1,350.
92	SHI INTERNET HUBS (INTERNET NEW BUILDINGS)	05/27/16	SL	7.00		16	4,923.				4,923.	4,923.		0.	4,923.
93	FIBER NEW ELEMENTARY	08/30/16	SL	7.00		16	32,144.				32,144.	32,144.		0.	32,144.
94	BYO PLAYGROUND	08/25/16	SL	7.00		16	11,664.				11,664.	11,664.		0.	11,664.
* 990 Page 10 Total Other							836,997.				836,997.	755,612.		0.	755,612.

328111 04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
	Program Services														
2	FOLK ART BUILDING	06/30/99	SL	40.00		16	45,953.				45,953.	27,764.		1,149.	28,913.
6	DANCE STUDIO	09/30/93	SL	40.00		16	1,000.				1,000.	879.		25.	904.
7	GYM	04/01/89	SL	40.00		16	68,420.				68,420.	60,804.		1,711.	62,515.
8	TEMP. CLASS BUILDINGS (2)	12/31/97	SL	40.00		16	62,679.				62,679.	41,003.		1,567.	42,570.
15	FOLK ARTS BUILDING 1999-2000	05/22/00	SL	40.00		16	55,177.				55,177.	32,072.		1,379.	33,451.
26	BUILDINGS	07/30/99	SL	40.00		16	1,110.				1,110.	671.		28.	699.
27	RAM TECH BUILDING	07/31/00	SL	40.00		16	39,901.				39,901.	23,026.		998.	24,024.
30	MODULAR CLASSROOM	12/11/00	SL	40.00		16	52,044.				52,044.	29,600.		1,301.	30,901.
31	MODULAR CLASSROOM	10/03/00	SL	40.00		16	74,089.				74,089.	42,447.		1,852.	44,299.
34	CARETAKER'S MOBILE HOME	05/15/03	SL	40.00		16	18,050.				18,050.	9,250.		451.	9,701.
35	AIR CONDITIONING UNITS	08/22/03	SL	40.00		16	17,300.				17,300.	8,866.		433.	9,299.
36	PARKING LOT	10/09/03	SL	20.00		16	7,700.				7,700.	7,668.		32.	7,700.
37	BUILDING IMPROVEMENT - MODULAR BUILDING	06/15/04	SL	40.00		16	16,500.				16,500.	7,889.		413.	8,302.
38	PARKING LOT	06/17/05	SL	20.00		16	57,590.				57,590.	52,431.		2,880.	55,311.
39	FOOTBRIDGE	06/29/05	SL	25.00		16	25,203.				25,203.	18,314.		1,008.	19,322.
40	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	45,463.				45,463.	18,280.		1,137.	19,417.
42	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	739,301.				739,301.	297,261.		18,483.	315,744.

328111 04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Convention	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
44	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	70,077.				70,077.	28,031.		1,752.	29,783.
45	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	78,722.				78,722.	31,489.		1,968.	33,457.
46	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	16,449.				16,449.	6,614.		411.	7,025.
47	BUILDING - SCHOOL FACILITY	08/31/07	SL	40.00		16	708,500.				708,500.	284,876.		17,713.	302,589.
53	BUILDING - SCHOOL FACILITY	08/31/08	SL	40.00		16	7,049.				7,049.	2,819.		176.	2,995.
54	KINDER BUILDING ROOF REPAIRS	11/19/07	SL	40.00		16	11,295.				11,295.	4,518.		282.	4,800.
59	ELEMENTARY ROOF SYSTEM	03/17/10	SL	40.00		16	14,600.				14,600.	5,110.		365.	5,475.
64	FRENCH DRAIN	12/02/10	SL	15.00		16	11,187.				11,187.	9,695.		746.	10,441.
66	ELEMENTARY BUILDING REMODEL	08/09/11	SL	15.00		16	123,558.				123,558.	106,011.		8,238.	114,249.
74	KINDER BUILDING OFFICE	07/22/13	SL	40.00		16	12,345.				12,345.	3,112.		309.	3,421.
78	CLASSROOM ADDITION-GYM	08/21/14	SL	40.00		16	54,951.				54,951.	12,479.		1,373.	13,852.
80	FOOTBRIDGE KINDER	08/20/14	SL	10.00		16	5,684.				5,684.	5,163.		521.	5,684.
81	CONCRETE PATIOS, SIDEWALKS, RETAINING WALLS	08/03/15	SL	20.00		16	32,025.				32,025.	12,943.		1,601.	14,544.
82	ROCK WALL, SEWER CREEK CROSSING 4" LINE	08/04/15	SL	15.00		16	23,659.				23,659.	12,749.		1,577.	14,326.
84	LAND CLEARING	11/18/15	SL	20.00		16	13,000.				13,000.	5,092.		650.	5,742.
85	PAGODA REHAB-ELECTRICAL	05/10/16	SL	15.00		16	9,950.				9,950.	4,864.		663.	5,527.
87	GABION WALL	07/14/16	SL	15.00		16	156,360.				156,360.	74,705.		10,424.	85,129.
89	TRAILER RENOVATION TO CLASSROOMS	06/22/16	SL	15.00		16	5,610.				5,610.	2,712.		374.	3,086.

328111 04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
90	RENOVATIONS NEW CLASSROOMS	08/31/16	SL	15.00		16	34,370.				34,370.	16,039.		2,291.	18,330.
95	ELEM. BUILDING	08/31/18	SL	15.00		16	232,728.				232,728.	77,576.		15,515.	93,091.
96	NEW ROAD	03/31/18	SL	15.00		16	23,794.				23,794.	8,592.		1,586.	10,178.
97	PAGODA RENOVATION	04/13/18	SL	15.00		16	25,149.				25,149.	9,082.		1,677.	10,759.
98	WATER MAIN	04/20/18	SL	7.00		16	23,818.				23,818.	18,430.		3,402.	21,832.
99	WIRELESS SYSTEM	04/02/18	SL	7.00		16	16,571.				16,571.	12,822.		2,368.	15,190.
100	SECURITY CAMERA SYSTEM	08/24/18	SL	7.00		16	41,776.				41,776.	29,840.		5,968.	35,808.
101	FIBER ALL BUILDINGS	08/24/18	SL	7.00		16	15,301.				15,301.	10,929.		2,186.	13,115.
102	CACHE SERVER	03/04/19	SL	7.00		16	8,998.				8,998.	5,142.		1,285.	6,427.
103	SECURITY CAMERA SYSTEM	08/31/19	SL	25.00		16	170,120.				170,120.	27,219.		6,805.	34,024.
104	BRIDGE	01/21/20	SL	40.00		16	18,062.				18,062.	1,618.		451.	2,069.
105	ELEMENTARY ROOF REPAIRS	03/16/20	SL	40.00		16	10,186.				10,186.	870.		255.	1,125.
106	ELECTRONIC SIGN	06/01/20	SL	7.00		16	21,775.				21,775.	10,110.		3,111.	13,221.
107	PORTABLES ROOF REPAIRS	04/22/20	SL	40.00		16	26,500.				26,500.	2,208.		662.	2,870.
108	PAINTING BUILDING	07/02/20	SL	40.00		16	27,751.				27,751.	2,197.		694.	2,891.
109	POND REBUILD	08/31/20	SL	15.00		16	13,000.				13,000.	2,600.		867.	3,467.
110	FRENCH DRAIN	08/28/20	SL	15.00		16	7,640.				7,640.	1,528.		509.	2,037.
111	CLOUD BACKUP	01/10/20	SL	7.00		16	10,087.				10,087.	5,284.		1,441.	6,725.

328111 04-01-23

(D) - Asset disposed

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

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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
112	WALK BRIDGE	03/23/22	SL	10.00		16	9,755.				9,755.	1,382.		975.	2,357.
113	SECURITY LIGHTS	05/16/22	SL	10.00		16	17,425.				17,425.	2,178.		1,742.	3,920.
114	AIR CONDITIONER	05/23/22	SL	10.00		16	12,116.				12,116.	1,515.		1,211.	2,726.
115	BUILDING ACCESS CONTROL SYSTEM	08/16/22	SL	15.00		16	111,761.				111,761.	7,451.		7,451.	14,902.
116	ENTRANCE WAY	08/22/22	SL	25.00		16	8,313.				8,313.	333.		332.	665.
117	AIR CONDITIONER	08/23/22	SL	10.00		16	9,980.				9,980.	998.		1,083.	2,081.
118	FIBER CABLES	11/29/22	SL	10.00		16	10,467.				10,467.	785.		1,047.	1,832.
119	WATER MAIN REPAIRS	12/07/22	SL	25.00		16	23,299.				23,299.	699.		932.	1,631.
120	FLOORING/CROWN MOLDING	06/27/23	SL	10.00		16	9,300.				9,300.	155.		930.	1,085.
121	SEWER PROJECT	08/02/23	SL	25.00		16	40,000.				40,000.			1,600.	1,600.
122	PAINTING	08/10/23	SL	10.00		16	26,375.				26,375.			2,638.	2,638.
123	ACCESS CONTROL SYSTEM	01/13/23	SL	5.00		16	7,750.				7,750.	1,033.		1,550.	2,583.
124	WINDOWS	02/24/23	SL	10.00		16	7,602.				7,602.	380.		760.	1,140.
125	WINDOW FILM	03/31/23	SL	10.00		16	31,372.				31,372.	1,307.		3,137.	4,444.
126	BULLET CAMERAS	04/23/23	SL	10.00		16	32,494.				32,494.	1,083.		3,249.	4,332.
127	PAINTING	07/30/24	SL	10.00		16	33,715.				33,715.			0.	0.
128	CREEK REPAIR PROJECT	03/04/24	SL	25.00		16	68,640.				68,640.			0.	0.
129	LAND SURVEY	06/26/24	SL	25.00		16	18,740.				18,740.			0.	0.

328111 04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Convention	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
130	POND EROSION REPAIR	06/26/24	SL	25.00		16	5,169.				5,169.			0.	
131	DEAD TREE REMOVAL	06/12/24	SL	25.00		16	19,250.				19,250.			0.	
132	FEASIBILITY STUDY	08/30/24	SL	10.00		16	9,920.				9,920.			0.	
133	GOLF CART	08/01/24	SL	5.00		16	10,298.				10,298.			0.	
134	LONG RANGE CAMERA SYSTEM	01/10/24	200DB	10.00	HY19D		8,057.				8,057.			537.	537.
135	GATE SECURITY SYSTEM	02/16/24	200DB	10.00	HY19D		56,040.				56,040.			3,269.	3,269.
	* 990 Page 10 Total Program Services					3	3,997,965.				3,997,965.	1,552,592.		167,506.	1,720,098.
	* Grand Total 990 Page 10 Depr					4	4,834,962.				4,834,962.	2,308,204.		167,506.	2,475,710.
	Current Year Activity														
	Beginning balance					4	4,605,133.			0.	4,605,133.	2,308,204.			2,471,904.
	Acquisitions						229,829.			0.	229,829.	0.			3,806.
	Dispositions/Retired						0.			0.	0.	0.			0.
	Ending balance					4	4,834,962.			0.	4,834,962.	2,308,204.			2,475,710.
	Ending accum depr											2,475,710.			
	Ending book value											2,359,252.			

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

990

OMB No. 1545-0172

2023Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MID-CITIES LEARNING CENTER, INC.

Form 990 Page 10

75-1336797

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	163,700.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property		64,097.	10 Yrs.	HY	200DB	3,806.
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	167,506.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L			
		%			S/L			
		%			S/L			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2023 tax year:

43 Amortization of costs that began before your 2023 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44

- NEXT YEAR FEDERAL - MID-CITIES LEARNING CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	LAND	0701179L			75,000.		75,000.		0.
3	LAND IMPROVEMENTS	0701179L			6,385.		6,385.		0.
4	LOWER SCHOOL BLDG & IMPROVEMENTS	0701179SL		40.00	113,477.		113,477.	113,477.	0.
5	MIDDLE SCHOOL BLDG & IMPROVEMENTS	010180SL		40.00	209,905.		209,905.	209,905.	0.
41	PLAYGROUND EQUIPMENT	063005SL		7.00	10,462.		10,462.	10,462.	0.
43	COMPUTER SYSTEM	083106SL		7.00	8,140.		8,140.	8,140.	0.
48	NEW SCHOOL PHONE SYSTEM	080807SL		7.00	10,924.		10,924.	10,924.	0.
49	STONE FLOORING - SCHOOL FACILITY	072707SL		7.00	48,172.		48,172.	48,172.	0.
50	ELECTRONIC SIGN	040407SL		7.00	26,713.		26,713.	26,713.	0.
51	IRRIGATION SYSTEM/LANDSCAPING	041907SL		7.00	7,450.		7,450.	7,450.	0.
55	GYM FLOOR	071409SL		7.00	24,999.		24,999.	24,999.	0.
56	SERVER	040609SL		7.00	6,226.		6,226.	6,226.	0.
57	PLAYGROUND EQUIPMENT	061509SL		7.00	9,421.		9,421.	9,421.	0.
58	WATER FOUNTAIN	031410SL		7.00	5,327.		5,327.	5,327.	0.
	TILE AND CARPET FOR PORTABLE								
60	BUILDINGS	061010SL		7.00	12,314.		12,314.	12,314.	0.
	WOOD PLANK FLOORING FOR KINDER								
61	BUILDING	072110SL		7.00	15,808.		15,808.	15,808.	0.
62	MANAGED CART WITH 24 COMPUTERS	031110SL		5.00	17,499.		17,499.	17,499.	0.
63	LAWN TRACTOR	090209SL		5.00	7,786.		7,786.	7,786.	0.
65	METAL COVERING-ELEMENTARY PARKING FIBER CABLE FROM KINDER. TO ELEM.	081211SL		10.00	29,590.		29,590.	29,590.	0.
68	BUILDING	110211SL		7.00	8,150.		8,150.	8,150.	0.
69	FIBER DATA DROPS FROM MS TO HS	081412SL		7.00	14,706.		14,706.	14,706.	0.
70	WIRELESS CONTROLLER	041612SL		7.00	10,265.		10,265.	10,265.	0.
71	MANAGED CART WITH 24 COMPUTERS	041612SL		5.00	18,209.		18,209.	18,209.	0.
72	MANAGED CART WITH 24 COMPUTERS	041612SL		5.00	1,769.		1,769.	1,769.	0.
73	MANAGED CART WITH 13 COMPUTERS	052312SL		5.00	7,159.		7,159.	7,159.	0.
75	FIRE ALARM SYSTEM	070913SL		7.00	9,414.		9,414.	9,414.	0.
76	SERVER	072213SL		7.00	7,874.		7,874.	7,874.	0.
77	WIRELESS PHONE SYSTEM	082814SL		7.00	34,889.		34,889.	34,889.	0.
79	CHAIN LINK FENCES-KINDER	070314SL		7.00	11,623.		11,623.	11,623.	0.
86	NEW CARPET 3 CLASSROOMS IN TRAILER	062216SL		7.00	9,340.		9,340.	9,340.	0.
88	PAGODA REHAB, FENCE, DECK	072716SL		7.00	7,920.		7,920.	7,920.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - MID-CITIES LEARNING CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
91	RENOVATION-PAINTING	072616SL		7.00	1,350.		1,350.	1,350.	0.
92	SHI INTERNET HUBS (INTERNET NEW BUILDINGS)	052716SL		7.00	4,923.		4,923.	4,923.	0.
93	FIBER NEW ELEMENTARY	083016SL		7.00	32,144.		32,144.	32,144.	0.
94	BYO PLAYGROUND	082516SL		7.00	11,664.		11,664.	11,664.	0.
	* 990 Page 10 Total Other				836,997.		836,997.	755,612.	0.
	Program Services								
2	FOLK ART BUILDING	063099SL		40.00	45,953.		45,953.	28,913.	1,149.
6	DANCE STUDIO	093093SL		40.00	1,000.		1,000.	904.	25.
7	GYM	040189SL		40.00	68,420.		68,420.	62,515.	1,711.
8	TEMP. CLASS BUILDINGS (2)	123197SL		40.00	62,679.		62,679.	42,570.	1,567.
15	FOLK ARTS BUILDING 1999-2000	052200SL		40.00	55,177.		55,177.	33,451.	1,379.
26	BUILDINGS	073099SL		40.00	1,110.		1,110.	699.	28.
27	RAM TECH BUILDING	073100SL		40.00	39,901.		39,901.	24,024.	998.
30	MODULAR CLASSROOM	121100SL		40.00	52,044.		52,044.	30,901.	1,301.
31	MODULAR CLASSROOM	100300SL		40.00	74,089.		74,089.	44,299.	1,852.
34	CARETAKER'S MOBILE HOME	051503SL		40.00	18,050.		18,050.	9,701.	451.
35	AIR CONDITIONING UNITS	082203SL		40.00	17,300.		17,300.	9,299.	433.
36	PARKING LOT	100903SL		20.00	7,700.		7,700.	7,700.	0.
	BUILDING IMPROVEMENT - MODULAR								
37	BUILDING	061504SL		40.00	16,500.		16,500.	8,302.	413.
38	PARKING LOT	061705SL		20.00	57,590.		57,590.	55,311.	2,279.
39	FOOTBRIDGE	062905SL		25.00	25,203.		25,203.	19,322.	1,008.
40	BUILDING - SCHOOL FACILITY	083107SL		40.00	45,463.		45,463.	19,417.	1,137.
42	BUILDING - SCHOOL FACILITY	083107SL		40.00	739,301.		739,301.	315,744.	18,483.
44	BUILDING - SCHOOL FACILITY	083107SL		40.00	70,077.		70,077.	29,783.	1,752.
45	BUILDING - SCHOOL FACILITY	083107SL		40.00	78,722.		78,722.	33,457.	1,968.
46	BUILDING - SCHOOL FACILITY	083107SL		40.00	16,449.		16,449.	7,025.	411.
47	BUILDING - SCHOOL FACILITY	083107SL		40.00	708,500.		708,500.	302,589.	17,713.
53	BUILDING - SCHOOL FACILITY	083108SL		40.00	7,049.		7,049.	2,995.	176.
54	KINDER BUILDING ROOF REPAIRS	111907SL		40.00	11,295.		11,295.	4,800.	282.
59	ELEMENTARY ROOF SYSTEM	031710SL		40.00	14,600.		14,600.	5,475.	365.
64	FRENCH DRAIN	120210SL		15.00	11,187.		11,187.	10,441.	746.
66	ELEMENTARY BUILDING REMODEL	080911SL		15.00	123,558.		123,558.	114,249.	8,237.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - MID-CITIES LEARNING CENTER, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
74	KINDER BUILDING OFFICE	072213SL		40.00	12,345.		12,345.	3,421.	309.
78	CLASSROOM ADDITION-GYM	082114SL		40.00	54,951.		54,951.	13,852.	1,374.
80	FOOTBRIDGE KINDER CONCRETE PATIOS, SIDEWALKS, RETAINING WALLS	082014SL		10.00	5,684.		5,684.	5,684.	0.
81	RETAINING WALLS	080315SL		20.00	32,025.		32,025.	14,544.	1,601.
82	ROCK WALL, SEWER CREEK CROSSING 4"								
84	LAND CLEARING	080415SL		15.00	23,659.		23,659.	14,326.	1,577.
85	PAGODA REHAB-ELECTRICAL	111815SL		20.00	13,000.		13,000.	5,742.	650.
87	GABION WALL	051016SL		15.00	9,950.		9,950.	5,527.	663.
89	TRAILER RENOVATION TO CLASSROOMS	071416SL		15.00	156,360.		156,360.	85,129.	10,424.
90	RENOVATIONS NEW CLASSROOMS ELEM.	062216SL		15.00	5,610.		5,610.	3,086.	374.
95	BUILDING	083116SL		15.00	34,370.		34,370.	18,330.	2,291.
96	NEW ROAD	083118SL		15.00	232,728.		232,728.	93,091.	15,515.
97	PAGODA RENOVATION	033118SL		15.00	23,794.		23,794.	10,178.	1,586.
98	WATER MAIN	041318SL		15.00	25,149.		25,149.	10,759.	1,677.
99	WIRELESS SYSTEM	042018SL		7.00	23,818.		23,818.	21,832.	1,986.
100	SECURITY CAMERA SYSTEM	040218SL		7.00	16,571.		16,571.	15,190.	1,381.
101	FIBER ALL BUILDINGS	082418SL		7.00	41,776.		41,776.	35,808.	5,968.
102	CACHE SERVER	082418SL		7.00	15,301.		15,301.	13,115.	2,186.
103	SECURITY CAMERA SYSTEM	030419SL		7.00	8,998.		8,998.	6,427.	1,285.
104	BRIDGE	083119SL		25.00	170,120.		170,120.	34,024.	6,805.
105	ELEMENTARY ROOF REPAIRS	012120SL		40.00	18,062.		18,062.	2,069.	452.
106	ELEMENTARY & HOSTEL ROOF REPAIRS	031620SL		40.00	10,186.		10,186.	1,125.	255.
107	ELECTRONIC SIGN	060120SL		7.00	21,775.		21,775.	13,221.	3,111.
108	PORTABLES ROOF REPAIRS	042220SL		40.00	26,500.		26,500.	2,870.	663.
109	PAINTING BUILDING	070220SL		40.00	27,751.		27,751.	2,891.	694.
110	POND REBUILD	083120SL		15.00	13,000.		13,000.	3,467.	867.
111	FRENCH DRAIN	082820SL		15.00	7,640.		7,640.	2,037.	509.
112	CLOUD BACKUP	011020SL		7.00	10,087.		10,087.	6,725.	1,441.
113	WALK BRIDGE	032322SL		10.00	9,755.		9,755.	2,357.	976.
114	SECURITY LIGHTS	051622SL		10.00	17,425.		17,425.	3,920.	1,743.
115	AIR CONDITIONER	052322SL		10.00	12,116.		12,116.	2,726.	1,212.
115	BUILDING ACCESS CONTROL SYSTEM	081622SL		15.00	111,761.		111,761.	14,902.	7,451.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - MID-CITIES LEARNING CENTER, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
116	ENTRANCE WAY	082222SL		25.00	8,313.		8,313.	665.	333.
117	AIR CONDITIONER	082322SL		10.00	9,980.		9,980.	2,081.	998.
118	FIBER CABLES	112922SL		10.00	10,467.		10,467.	1,832.	1,047.
119	WATER MAIN REPAIRS	120722SL		25.00	23,299.		23,299.	1,631.	932.
120	FLOORING/CROWN MOLDING	062723SL		10.00	9,300.		9,300.	1,085.	930.
121	SEWER PROJECT	080223SL		25.00	40,000.		40,000.	1,600.	1,600.
122	PAINTING	081023SL		10.00	26,375.		26,375.	2,638.	2,638.
123	ACCESS CONTROL SYSTEM	011323SL		5.00	7,750.		7,750.	2,583.	1,550.
124	WINDOWS	022423SL		10.00	7,602.		7,602.	1,140.	760.
125	WINDOW FILM	033123SL		10.00	31,372.		31,372.	4,444.	3,137.
126	BULLET CAMERAS	042323SL		10.00	32,494.		32,494.	4,332.	3,249.
127	PAINTING	073024SL		10.00	33,715.		33,715.		3,372.
128	CREEK REPAIR PROJECT	030424SL		25.00	68,640.		68,640.		2,746.
129	LAND SURVEY	062624SL		25.00	18,740.		18,740.		750.
130	POND EROSION REPAIR	062624SL		25.00	5,169.		5,169.		207.
131	DEAD TREE REMOVAL	061224SL		25.00	19,250.		19,250.		770.
132	FEASIBILITY STUDY	083024SL		10.00	9,920.		9,920.		992.
133	GOLF CART	080124SL		5.00	10,298.		10,298.		2,060.
134	LONG RANGE CAMERA SYSTEM	011024200DB		10.00	8,057.		8,057.	537.	1,504.
135	GATE SECURITY SYSTEM	021624200DB		10.00	56,040.		56,040.	3,269.	10,554.
* 990 Page 10 Total Program Services									
					3997965.		3997965.	1720098.	183,019.
* Grand Total 990 Page 10 Depr					4834962.		4834962.	2475710.	183,019.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone