Appendix: The Learning Center IRS Form 990 for 2023

990 Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) o not enter social security numbers on this form as it may be made public.

2023

Open to Public Inspection

OMB No. 1545-

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.

Internal							
A Fo	or the	e 2023 ca	lendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023				
		applicable: change	C Name of organization THE LEARNING COMMUNITY INC		D Employ	er identi	ification number
		hange			46-262	25575	
Ini	tial re	turn	Doing business as				
Fin		inated			E Telephon	o numbo	r
9		d return	Number and street (or P.O. box if mail is not delivered to street address) Room/suite	!	E releption	e number	
Ap	plicati	ion pending	2041 REED RD		(260)	424-88	52
			City or town, state or province, country, and ZIP or foreign postal code FORT WAYNE, IN 46815				
					G Gross red		
			F Name and address of principal officer: BRAD HAND		s a group re	turn for	r □ Yes 🔽 No
			3615 HARTZELL ROAD		rdinates? ıll subordina	ites	TYes TNo
			FORT WAYNE, IN 46806	inclu	ded?		,
I Tax	k-exe	mpt status:	501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527				e instructions.
J W	ebsit	te: TH	ELEARNINGCOMMUNITYFW.COM	H(C) Group	p exemption	numbe	r
K Forr	n of o	organization	: V Corporation Trust Association Other	. Year of form	ation: 2013	M State	of legal domicile: IN
D-	art I	C					
Pa	The same of the sa		scribe the organization's mission or most significant activities:				
			IDE EARLY EDUCATION AND CHILDCARE FOR CHILDREN AGES 6 W	EEKS THR	OUGH 12 Y	'EARS	IN THE
Ψ	ı		ITY. WE SERVE AS AN ACADMEIC LABORATORY FOR FACULTY AND	STUDENT	S IN THE F	IELDS	OF EARLY
2		CHILDHO	OOD EDUCATION, PSYCHOLOGY AND OTHER RELATED FIELDS.				
Governance							
o ve							
U	_		his box $ extstyle oldsymbol{ ilde{ idde{ ilde{ ity}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}$		5% of its ne	1	
Activities &			of voting members of the governing body (Part VI, line 1a)			3	7
tte	l		of independent voting members of the governing body (Part VI, line 1b)			4	6
₹	5	Total nu	mber of individuals employed in calendar year 2023 (Part V, line 2a)		5	40	
Ă	l		mber of volunteers (estimate if necessary)			6	
			related business revenue from Part VIII, column (C), line 12 · · · ·			7a	0
	b	Net unre	lated business taxable income from Form 990-T, Part I, line 11			7b	
				l Dri	ior Year	- 1	
						_	Current Year
<u>ā</u>			tions and grants (Part VIII, line 1h)		392,6	_	35,103
enne	9	Program	service revenue (Part VIII, line 2g)		392,6 625,0	17	35,103 689,533
Revenue	9 10	Program Investm	service revenue (Part VIII, line 2g) · · · · · · · · · · · · · · · · · · ·		392,6 625,0 -2:	17	35,103 689,533 245
Revenue	9 10 11	Program Investm Other re	service revenue (Part VIII, line 2g) ent income (Part VIII, column (A), lines 3, 4, and 7d)		392,6 625,0 -23	17 12 36	35,103 689,533 245
Revenue	9 10 11 12	Program Investm Other re Total rev	service revenue (Part VIII, line 2g) ent income (Part VIII, column (A), lines 3, 4, and 7d)		392,6 625,0 -2:	17 12 36	35,103 689,533 245 0 724,881
Revenue	9 10 11 12	Program Investm Other re Total rev Grants a	service revenue (Part VIII, line 2g)		392,6 625,0 -23	17 12 36	35,103 689,533 245 0 724,881
Revenue	9 10 11 12 13 14	Program Investm Other re Total rev Grants a Benefits	service revenue (Part VIII, line 2g)		392,6 625,0 -2: 5: 1,017,9	1 7 1 2 3 6 5 5	35,103 689,533 245 0 724,881 0
	9 10 11 12 13 14 15	Program Investm Other re Total rev Grants a Benefits Salaries	service revenue (Part VIII, line 2g)		392,6 625,0 -23	1 7 1 2 3 6 5 5	35,103 689,533 245 0 724,881 0 0 796,658
sə	9 10 11 12 13 14 15 16a	Program Investm Other re Total rev Grants a Benefits Salaries	service revenue (Part VIII, line 2g)		392,6 625,0 -2: 5: 1,017,9	1 7 1 2 3 6 5 5	35,103 689,533 245 0 724,881 0
sə	9 10 11 12 13 14 15 16a b	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9	17 12 36 55 32	35,103 689,533 245 0 724,881 0 0 796,658
	9 10 11 12 13 14 15 16a b	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4	17 12 36 555 32	35,103 689,533 245 0 724,881 0 0 796,658 0
	9 10 11 12 13 14 15 16a b 17 18	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4	17 12 36 555 32 48	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461
Expenses	9 10 11 12 13 14 15 16a b 17	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4	17 12 36 555 32 16 48 93	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580
Expenses	9 10 11 12 13 14 15 16a b 17 18	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4	17 12 36 555 32 16 48 93	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461
Expenses	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current	17 12 36 55 32 32 16 48 93	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year
Expenses	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4	17 12 36 55 32 32 16 48 93 16	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year
	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current Year 376,2	17 12 36 55 32 32 48 93 8	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500
Net Assets or Expenses Fund Balances	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse	service revenue (Part VIII, line 2g)		392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current Year 376,2 199,5	17 12 36 55 32 32 48 93 8	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500
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Met Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse Sigr nalties of edge and	service revenue (Part VIII, line 2g)	Beginnin	392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current Year 376,2 199,5 176,7	17 12 36 55 32 32 16 48 93 8	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500 -165,871 and to the best of
Met Assets or Expenses	9 10 11 12 13 14 15 16a b 17 18 19	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse Sigr nalties of edge and	service revenue (Part VIII, line 2g)	Beginnin ing schedul n officer) is	392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current Year 376,2 199,5 176,7	17 12 36 55 32 32 16 48 93 8	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500 -165,871 and to the best of
Sign Fund Balances Expenses	9 10 11 12 13 14 15 16a b 17 18 19 20 21 22 rt r pernowledger	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse Sign alties of edge and has any k	service revenue (Part VIII, line 2g)	Beginnin ing schedul n officer) is	392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 199,5 176,7 es and states based on al	17 12 36 55 32 32 16 48 93 8	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500 -165,871 and to the best of
Manual Ma	9 10 11 12 13 14 15 16a b 17 18 19 20 21 22 rt r pernowledger	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse Sign alties of edge and has any k Signatun BRADH, Type or	service revenue (Part VIII, line 2g)	Beginnin officer) is 2024	392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 199,5 176,7 es and states based on all-02-29	17 12 36 55 32 32 48 93 4 00 00 00	35,103 689,533 245 0 724,881 0 0 796,658 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500 -165,871 and to the best of
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Net Assets or Expenses or large and balances	9 10 11 12 13 14 15 16a b 17 18 19 20 21 22 rt III rependent of the part of th	Program Investm Other re Total rev Grants a Benefits Salaries Professi Total fund Other ex Total ex Revenue Total as Total lia Net asse Sigr natties of edge and has any k Signatum BRAD H. Type or	service revenue (Part VIII, line 2g)	Beginnii Beginnii 1 2024 Date 24-02-29 Chesel Firi	392,6 625,0 -2 5: 1,017,9 729,4 338,0 1,067,4 -49,4 ng of Current Year 376,2 199,5 176,7 es and state based on al	17 12 36 55 32 32 32 48 93 48 93 64 93 64 10 10 10 10 10 10 10 10 10 10 10 10 10	35,103 689,533 245 0 724,881 0 724,881 0 270,803 1,067,461 -342,580 End of Year 85,629 251,500 -165,871 and to the best of nation of which
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Forn	n 990 (2023)				Page 2
Pa	art III Statem	nent of Program Service A	Accomplishments		
	Check if	Schedule O contains a response	or note to any line in this Part III .		
1	Briefly describe	the organization's mission:			
			EN AGES 6 WEEKS THROUGH 12 Y HOOD EDUCATION, PSYCHOLOGY A		
2	_	ation undertake any significant p 990 or 990-EZ?	rogram services during the year which	were not listed on	⊤Yes ▼ No
	If "Yes," descri	be these new services on Schedu	ıle O.		
3	services? .		significant changes in how it conducts	, any program	☐ Yes 🗸 No
4	Describe the ore expenses. Secti	ganization's program service acc	omplishments for each of its three lar nizations are required to report the a		
4a) (Expenses \$ ON AND CHILDCARE FOR CHILDREN AGE OD EDUCATION, PSYCHOLOGY AND OTHE	945,475 including grants of \$ S 6 WEEKS THROUGH 12 YEARS. ACADEMIC L/ ER RELATED FIELDS.) (Revenue \$ ABORATORY FOR FACULTY AND STU	689,533) JDENTS IN THE FIELDS OF
4b	(Code:) (Expenses \$	including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$	including grants of \$) (Revenue \$)
	ATTO 100 100 100 100 100 100 100 100 100 10				

Other program services (Describe in Schedule O.)

including grants of \$

945,475

4d

4e

(Expenses \$

Total program service expenses

) (Revenue \$

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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2	Yes	
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		Νo
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4		Νο
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		Νο
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		No
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		Νo
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νo
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		Νo
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10		Νo
	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 20	11a	Yes	
	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		No
С	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 2	11c		No
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		No
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	,	No
	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)?	11f		Νο
12 a	បីរ៉េប៉ាម្តាស់ ទាំង ប្រាស់ នៅ	12a		Νo
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		Νo
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Νο
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Νo
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		Νo
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		No
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		Νo
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		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18		No
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		No
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
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		Νo

Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Νo
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		Νo
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Νο
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		Νο
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or yables 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?	26	Yes	
27	BidYese"এপুরমার্থনার্ভনিজ্যাবাদ বিশ্বানী 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," completeSchedule L,Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		Νo
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> •	28b		Νο
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νο
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30		Νο
31	មីរ៉េ្នីការ កម្ពុជាអន្តែរ៉ាស៊ីប៉ាម៉ែង e, terminate, or dissolve and cease operations? <i>If "Ye</i> s," complete Schedule N, Part I	31		Νο
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Νο
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?	33		Νo
34	Wases," complete Schedule Red Rardhy tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		Νo
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Νo
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		Νο
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Νo
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	
Ра	Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V			.
			Yes	No
1 a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . 1b 0			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	

Pai	Statements Regarding Other IRS Filings and Tax Compliance (continued)			
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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Νο
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority	4a	NON-PRODUCTION OF THE PARTY OF	Νο
b	over, a financial account in a foreign country (such as a bank account, securities account, or other financial ಆಗ್ರೀಕರಣಕ್ಕೆ (security) enter the name of the foreign country:			
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(#BATh) organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νο
С	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		Νο
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).			
а	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		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	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.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		www.man.ean.ean.ean.ean.ean.ean.ean.ean.ean.e
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club			
11	Section 501(c)(12) organizations. Enter:			
a b	Gross income from members or shareholders			
	sources against amounts due or received from them.)			
	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.			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.	n management of special	ED 2410-1112/2014/2014	percentace through
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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Νο
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		Νo
16	IS "tNeso"rgaeizbeidnstruetloostkomdrilesFitantic47ឡាល់ព្រះchedulleeNsection 4968 excise tax on net investment income?	16		Νo
17	If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax Yethere 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 in Schedule O. Enter the number of voting members included in line 1a, above, who are 6 independent 1h Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any 2 No 3 Did the organization delegate control over management duties customarily performed by or under the direct 3 No supervision of officers, directors or trustees, or key employees to a management company or other person? . 4 Νo 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was bladthe organization become aware during the year of a significant diversion of the organization's assets? . 5 5 No 6 6 Did the organization have members or stockholders? Νo Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or 7a No 7b Nο Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a Yes 86 Yes Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the Nο Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) 10a No 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, 10h 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 Νo 11a Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 Nο Were officers, directors, or trustees, and key employees required to disclose annually interests that could give 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe 12c 13 No Did the organization have a written whistleblower policy? . 13 Did the organization have a written document retention and destruction policy? . 14 Νo 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a No The organization's CEO, Executive Director, or top management official 15b No Other officers or key employees of the organization 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 16a No 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed

- Section 6104 requires an organization to make its Form 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
 - Own website Another's website Vpon request Other (explain in Schedule O)
- Describe in 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.
- State the name, address, and telephone number of the person who possesses the organization's books and records: BRAD HAND 2041 REED ROAD 2041 REED ROAD FORT WAYNE, IN 46815 (260) 424-8852

_				-
P	a	a	0	_/

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

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

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

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

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

Check this box if neither the organization r	nor any related	organ	ization compensated an	y cu	irrer	nt offi	cer,	director, or tru	stee.	
(A) Name and title	(B) Average hours per week (list	u	(C) tion (do not check more nless person is both an director/truste	(D) Reportable compensation from the organization	on compensation from related on organizations	(F) Estimated amount of other compensation				
	any hours for related organizations below dotted line)	Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(W-2/1099- MISC/1099- NEC)	(W-2/1099- MISC/1099- NEC)	from the organization and related organizations
(1) BRAD HAND DIR/ADMINIST	40.00	1		х				93,730	0	0
(2) JON CHAMPION BOARD MEMBER	0.25	l						0	0	0
(3) JEOFF DINGELDEIN BOARD MEMBER	0.25	Х						0	0	0
(4) MARY JO HARDIMAN BOARD CHAIR	0.25	Х						0	0	0
(5) LAURA MURPHY BOARD MEMBER	0.25	1						0	0	0
(6) ISABEL NUNEZ BOARD MEMBER	0.25	1						0	0	0
(7) KATHRYN ZIEGLER BOARD MEMBER	0.25	1						0	0	0
					\vdash					

Page 8

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

ho w any		(B) Average hours per week (list		(C) tion (do not check more nless person is both an director/truste	offic			×,	(D) Reportable compensation from the	(E) Reportable compensation from related		(F) Estima amount o compen	ited f other sation
		any hours for related organizations below dotted line)	Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099- MISC/1099- NEC)	organizations (W-2/1099- MISC/1099- NEC)		from organiz and rel organiza	ation ated
												ууд түүр жүр бар тайрага тайрага дага	
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National Control of the Control of t											+		
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						T					\top		
	Sub-Total												
	Total from continuation Total (add lines 1b and								93,730				
2	Total number of indiv \$100,000 of reportal			not limited to those listen the organization	ed a	bov	e) who	rec	ceived more than				
												Yes	No
3	Did the organization on line 1a? If "Yes,"			r, director or trustee, ke	y er	mplo	yee,	or hi	ighest compensate	d employee	3		Νo
4	For any individual lis	sted on line 1a,	is the s	sum of reportable compo eater than \$150,000? <i>If</i>	ensa "Voi	ation	n and	othe	er compensation fr	om the			110
	individual	ateu organizatio	ona gre	.a.c. man \$150,000; 11	7 63	ی, د	.ompie		ccaarc 5 Tot Sacti		4		No
5	Did any person listed services rendered to	d on line 1a rece the organization	eive or	accrue compensation fr res," complete Schedule	om J for	any suc	unrel ch pers	ateo son	d organization or i	ndividual for	5		No
Se	ection B. Indepen	ndent Contra	ctors										
1	Complete this table	for your five hid	ahest o	compensated independe rt compensation for the	nt c cale	ont nda	ractor: r year	s tha	at received more t ling with or within	than \$100,000 the organization	of on's	tax year.	1
	<u> </u>		(A)							(B) ion of services		(C Comper)
		3											
	Fotal number of ind-	andant contract	ore (in	cluding but not limited t	o th	1050	listad	aho	ove) who received	more than			
	10tal number of indepo \$100,000 of compens				J (1	.036	naceu	. abt	, 10001700				

		chedule O contains a resp			(A) Total revenue	(B) Related exemple function revenues	or ot on	(C) Unrelate business revenue	s ex e tax	(D) Revenue scluded from under sections 512 - 514
Contr	ibutions, Gifts, Grai	nts, and OtherAmt Simil:	ar Amounts	b c d e f	Federated campaig Membership dues Fundraising events Related organizatio Government grants (cor All other contributions, g and similar amounts not above Noncash contributions ir lines 1a - 1f:\$	ons ntributions) gifts, grants, t included	1a 1b 1c 1d 1e 1f	35,		
	2a PROGRAM FEES		Business C	L	Total. Add lines 1a- 689,533	-1f _!	689,533	3	35,1	03
Program Service Revenue	c d e f All other progra	am service revenue.								
		as 2a-2f		9,533						
Other Revenue		6a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or from sales of assets other than inventory b Less: cost or other basis and sales expenses	(i) R (i) R (i) R (i) R (ii) R (ii) R (ii) Security (ii) Security (iii) Security (iv) S	eal aisin aisin 1	(ii) Personal (iii) Personal (iii) Other (iii) Other (iii) Other (iii) Other (iii) Other (iv) Other					
Othe	erRevenueMiscAmt	11a b			Business Code	9				
		12 Total revenue. See				7	24,881	689,533		24

Part IX Statement of Functional Expenses

Section $501(c)(3)$ and $501(c)(4)$) organizations must complete al	I columns. All other organizations mus	t complete column (A)	١.
-------------------------------------	----------------------------------	--	-----------------------	----

Do	not include amounts reported on lines 6b,	(A)	(B)	(c)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic 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	1			
5	Compensation of current officers, directors, trustees, and				
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	737,280	643,550	93,730	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	59,378	52,178	7,200	
11	Fees for services (non-employees):				
ā	Management				
1	Legal	30	30		
•	Accounting	1,895		1,895	
	Lobbying				
•	Professional fundraising services. See Part IV, line 17				
	Investment management fees				
9	gOther (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12	Advertising and promotion				
13	Office expenses	15,495		15,495	
14	Information technology				
15	Royalties				
16	Occupancy	27,173	27,173		
17	Travel				
	Payments of travel or entertainment expenses for any federal, state, or local public officials .				
	Conferences, conventions, and meetings	F 754	F 754		
	Interest	5,754	5,754		
	Payments to affiliates	15.007	1E 007		
	Depreciation, depletion, and amortization	15,007 35,037	15,007 35,037		
	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)	33,037	33,037		
	a PROGRAM SUPPLIES	40,279	40,279		
	b FOOD	39,161	39,161		
	c MAINTENANCE SUPPLIES	23,683	23,683		
	d STAFF APPRECIATION	17,639	17,639		
	e All other expenses	49,650	45,984	3,666	
25	Total functional expenses. Add lines 1 through 24e	1,067,461	945,475	121,986	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		Check if Schedule O contains a response or	note to	any line in this Part IX .			
					(A) Beginning of year		(B) End of year
	1	Cash-non-interest-bearing			70,709	1	7,697
	2	Savings and temporary cash investments			213,872	2	72
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net		[4	
	5	Loans and other receivables from any current	or form	ner officer, director,			
		trustee, key employee, creator or founder, su	bstanti	al contributor, or 35%	PE NEW PROCESS (1979) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (197 (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974) (1974)	5	
	6	controlled entity or family member of any of t Loans and other receivables from other disqu					
		under section $4958(f)(1)$), and persons described				6	
w	7	Notes and loans receivable, net		[7	
Assets	8	Inventories for sale or use				8	
155	9	Prepaid expenses and deferred charges .				9	
-	10a	Land, buildings, and equipment: cost or		400 404			
		other basis. Complete Part VI of Schedule D	10a	166,134			
	b	Less: accumulated depreciation	10b	88,274	91,628	10 c	77,860
	11	Investments—publicly traded securities .		_		11	
	12	Investments—other securities. See Part IV, li			12		
	13	Investments—program-related. See Part IV, I			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			15		
	16	Total assets: Add lines 1 through 15 (must e	qual lir	ne 33)	376,209	16	85,629
	17	Accounts payable and accrued expenses .				17	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities				20	
S	21	Escrow or custodial account liability. Comple	te Part	IV of Schedule D		21	
tie.	22	Loans and other payables to any current or fo	rmer o	fficer, director, trustee,			
-		key employee, creator or founder, substantia					27,000
Liabilities		controlled entity or family member of any of		F	199,500	22	224,500
	23	Secured mortgages and notes payable to unr			199,300	24	224,000
	24	Unsecured notes and loans payable to unrela					
	25	Other liabilities (including federal income tax parties, and other liabilities not included on I Complete Part X of Schedule D	i, payal lines 17	7 - 24).		25	
	26	Total liabilities. Add lines 17 through 25.			199,500	26	251,500
S		Organizations that follow FASB ASC 958, che		e 🗸 and complete			
Balance		lines 27, 28, 32, and 33.					405.074
a	27	Net assets without donor restrictions		L	176,709	27	-165,871
č	20	Net assets with donor restrictions		1		28	
Fund	28						
		Organizations that do not follow FASB ASC 9	158, cn	eck nere 📂 and			
ŏ	29	complete lines 29 through 33. Capital stock or trust principal, or current fur	nds .			29	
ets	30	Paid-in or capital surplus, or land, building or				30	
Assets	31	Retained earnings, endowment, accumulated				31	
	32	Total net assets or fund balances			176,709	32	-165,871
Net	33	Total liabilities and het assets/fund balances		376,209	33	85,629	
							Form 990 (2023)

Pai	Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				. 「
1	Total revenue (must equal Part VIII, column (A), line 12)	1		7	24,881
2	Total expenses (must equal Part IX, column (A), line 25)	2		1,0	67,461
3	Revenue less expenses. Subtract line 2 from line 1	3		-3	342,580
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		1	76,709
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 in Schedule O)	9			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10		-1	65,871
Ра	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: 🔽 Cash 🗆 Accrual 🗂 Other	_			
_	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Νο
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or revious a separate basis, consolidated basis, or both:	ewed o	n	-1	
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		Νo
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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 Schedule O.	in			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in t Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	he	3a		Νo
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 in Schedule O and describe any steps taken to undergo such audits.		3b		

Form **990** (2023)