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# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

**A** For the 2010 calendar year, or tax year beginning 7/1/2010, and ending 6/30/2011

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization IMAGINATION LEARNING CENTER, INC.  
 Doing Business As \_\_\_\_\_  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
14428 ALBEMARLE POINT PLACE 100  
 City or town, state or country, and ZIP + 4  
CHANTILLY VA 20151

**D** Employer identification number 54-1495814

**E** Telephone number (703) 817-1390

**F** Name and address of principal officer  
SILKE DUKE 14428 ALBEMARLE POINT PLACE, CHANTILLY, VA 2

**G** Gross receipts \$ 1,988,227

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ http://imaginationlearningcenter.com/

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1990

**M** State of legal domicile VA

**H(c)** Group exemption number ▶

**Part I Summary**

SCANNED OCT 04 2011

Activities & Governance		Prior Year	Current Year
<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>Child care services and parents gainfully employed. Child care services were provided for the mutual benefit of children and gainful employment of coop members. In fiscal year 2011, 142 parents were enrolled, with approximately 182 students in nursery, pre-kindergarten, and kindergarten classes.</u>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	15
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	15
<b>5</b>	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	67
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	0
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0
Revenue		Prior Year	Current Year
<b>8</b>	Contributions and grants (Part VIII, line 1h)	0	5,797
<b>9</b>	Program service revenue (Part VIII, line 2g)	2,077,362	1,981,152
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	1,278
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,077,362	1,988,227
Expenses		Prior Year	Current Year
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,539,213	1,396,293
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
<b>17</b>	Other expenses (Part IX, column (A), lines 11e–14d, 14f–24f)	585,764	573,654
<b>18</b>	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,124,977	1,969,947
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	-47,615	18,280
Net Assets or Fund Balances		Beginning of Current Year	End of Year
<b>20</b>	Total assets (Part X, line 16)	321,888	319,935
<b>21</b>	Total liabilities (Part X, line 26)	27,808	7,173
<b>22</b>	Net assets or fund balances Subtract line 21 from line 20	294,080	312,762

**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: Silke Duke Date: 9/20/11  
 Type or print name and title: SILKE DUKE EXEC. DIRECTOR

**Paid Preparer's Use Only**

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
WALTER FERGUSON	WALTER FERGUSON	9/8/2011		
Firm's name ▶	Firm's EIN ▶			
FERGUSON'S ACCOUNTING SERVICES, INC.				
Firm's address ▶	Phone no			
4200 MAYPORT LANE, FAIRFAX, VA 22033	(703) 378-0397			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

79

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

THE ORGANIZATION'S MISSION IS TO PROVIDE CHILD CARE SERVICES AND GAINFULL EMPLOYMENT TO THEIR PARENTS.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 1,519,668 including grants of \$ 0 ) (Revenue \$ 1,988,227.)

Child care services were provided for the mutual benefit of children and gainful employment of coop members. In fiscal year 2011, 142 parents were enrolled, with approximately 182 students in nursery, pre-kindergarden, and kindergarden classes.

4b (Code: ) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0.)

4c (Code: ) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0.)

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

4e Total program service expenses ▶ 1,519,668

**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 . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) . . . . .		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> 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 . . . . .		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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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 . . . . .		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 . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21; 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 . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		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 . . . . .	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. . . . .		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. . . . .		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 . . . . .	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		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 . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .		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, XII, and XIII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV . . . . .		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) . . . . .		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 . . . . .		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 . . . . .		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) . . . . .		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		X
<b>23</b> 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? <i>If "Yes," complete Schedule J . . . . .</i>		X
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>b</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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		X
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	
<b>2a</b>	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>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .		X
<b>4a</b>	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)? . . . . .		X
<b>b</b>	If "Yes," enter the name of the foreign country: <input type="checkbox"/> . . . . . See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>5c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	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? . . . . .		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		X
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .		X
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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 . . . . .		
<b>c</b>	Enter the amount of reserves on hand . . . . .		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		

**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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .	15	
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .	15	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
6	Does the organization have members or stockholders? . . . . .		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? . . . . .		X
b	Each committee with authority to act on behalf of the governing body? . . . . .		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates? . . . . .		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .		
10b			
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .		X
12c			
13	Does the organization have a written whistleblower policy? . . . . .	X	
14	Does 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 in Schedule O. (See instructions.) . . . . .		
15a			
15b			
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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		
16b			

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **▶ NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶ ImagiNation Learning Center (703) 817-1390**  
 14428 Albemarle Point Place, Chantilly, VA 20151

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Cheryl M. Engelbrecht President	2	X		X				0	0	0
(2) Sarah Bercher Vice President	2	X		X				0	0	0
(3) Hua Ni Vice President	1	X		X				0	0	0
(4) Julie Goetz Treasurer	2	X		X				0	0	0
(5) Dianna Tate Secretary	2	X		X				0	0	0
(6) Kristin Casad Director	1	X						0	0	0
(7) Lisa Ignosci Director	1	X						0	0	0
(8) Stacey Ledbetter Director	2	X						0	0	0
(9) Gina Lindquist Director	1	X						0	0	0
(10) Cynthia Morath Director	1	X						0	0	0
(11) Michael Owellen Director	2	X						0	0	0
(12) Teresa Plott Director	2	X						0	0	0
(13) Joe Sperdelozzi Director	2	X						0	0	0
(14) Tracie Wheeler Director	1	X						0	0	0
(15) Janell Zech Director	2	X						0	0	0
(16) Silke Duke Executive Director	40					X		96,545	0	0

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17).....										
(18).....										
(19).....										
(20).....										
(21).....										
(22).....										
(23).....										
(24).....										
(25).....										
(26).....										
(27).....										
(28).....										
<b>1b Sub-total</b>							96,545	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							96,545	0	0	

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

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

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

<b>Part VIII Statement of Revenue</b>		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 0				
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0				
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 5,797				
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 0				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 0				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ . . . . .	0				
	<b>h Total.</b> Add lines 1a-1f . . . . .	5,797				
	<b>Program Service Revenue</b>	<b>2a</b> TUITION & REGISTRATION FEES	Business Code 624410	1,950,268	1,950,268	
		<b>b</b> FEES	Business Code 624410	30,884	30,884	
<b>c</b> . . . . .			0			
<b>d</b> . . . . .			0			
<b>e</b> . . . . .			0			
<b>f</b> All other program service revenue . . . . .			0			
<b>g Total.</b> Add lines 2a-2f . . . . .			1,981,152			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		1,278	1,278		
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0			
	<b>5</b> Royalties . . . . .		0			
	<b>6a</b> Gross Rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)	0	0		
	<b>d</b> Net rental income or (loss)		0			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses	0	0		
		<b>c</b> Gain or (loss)	0	0		
	<b>d</b> Net gain or (loss)		0			
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	0			
		<b>b</b> Less: direct expenses	0			
<b>c</b> Net income or (loss) from fundraising events			0			
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>	0				
	<b>b</b> Less: direct expenses	0				
	<b>c</b> Net income or (loss) from gaming activities		0			
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>	0				
	<b>b</b> Less: cost of goods sold	0				
	<b>c</b> Net income or (loss) from sales of inventory		0			
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> . . . . .			0			
	<b>b</b> . . . . .		0			
	<b>c</b> . . . . .		0			
	<b>d</b> All other revenue . . . . .		0			
	<b>e Total.</b> Add lines 11a-11d . . . . .		0			
<b>12 Total revenue.</b> See instructions . . . . .		1,988,227	1,982,430	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) but are not required to complete columns (B), (C), and (D)

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	0			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7	Other salaries and wages . . . . .	1,202,001	1,141,901	60,100	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	103,845	103,845		
9	Other employee benefits . . . . .	0			
10	Payroll taxes . . . . .	90,447	90,447		
11	Fees for services (non-employees):				
a	Management . . . . .	0			
b	Legal . . . . .	0			
c	Accounting . . . . .	0			
d	Lobbying . . . . .	0			
e	Professional fundraising services See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	0			
g	Other . . . . .	0			
12	Advertising and promotion . . . . .	16,240		16,240	
13	Office expenses . . . . .	0			
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	234,716		234,716	
17	Travel . . . . .	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	5,945		5,945	
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	17,253	0	17,253	0
23	Insurance . . . . .	28,051	4,350	23,701	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	FOOD COSTS . . . . .	137,710	137,710		
b	EDUCATIONAL EXPENSES . . . . .	30,939	30,939		
c	REPAIRS & MAINTENANCE . . . . .	5,309		5,309	
d	ADMINISTRATIVE EXPENSES . . . . .	16,320		16,320	
e	JANITORIAL . . . . .	21,136		21,136	
f	All other expenses MISC. BUSINESS . . . . .	60,035	10,476	49,559	
25	<b>Total functional expenses.</b> Add lines 1 through 24f	1,969,947	1,519,668	450,279	0
26	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash—non-interest-bearing . . . . .	84,001	1	112,428	
	2	Savings and temporary cash investments . . . . .	109,173	2	75,743	
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	13,694	4	21,318	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) . . . . .		6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	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	197,762			
	b	Less: accumulated depreciation . . . . .	107,215	97,820	10c	90,547
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets. See Part IV, line 11 . . . . .	17,200	15	19,899	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	321,888	16	319,935		
Liabilities	17	Accounts payable and accrued expenses . . . . .		17		
	18	Grants payable . . . . .		18		
	19	Deferred revenue . . . . .		19		
	20	Tax-exempt bond liabilities . . . . .		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	27,808	24	7,173	
	25	Other liabilities. Complete Part X of Schedule D . . . . .	0	25	0	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	27,808	26	7,173	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	27	Unrestricted net assets . . . . .	294,080	27	312,762	
	28	Temporarily restricted net assets . . . . .		28		
	29	Permanently restricted net assets . . . . .		29		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds . . . . .		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31		
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .		32		
	33	<b>Total net assets or fund balances . . . . .</b>	294,080	33	312,762	
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	321,888	34	319,935		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,988,227
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,969,947
3	Revenue less expenses. Subtract line 2 from line 1	3	18,280
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	294,080
5	Other changes in net assets or fund balances (explain in Schedule O)	5	402
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	312,762

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question 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 in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	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 in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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.		

**Public Charity Status and Public Support**

**2010**

**Open to Public Inspection**

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. ▶ See separate instructions.

Name of the organization <b>IMAGINATION LEARNING CENTER, INC.</b>	Employer identification number <b>54-1495814</b>
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**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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other

- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.

- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
(ii) A family member of a person described in (i) above? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
(iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									0
(B)									0
(C)									0
(D)									0
(E)									0
<b>Total</b>									0

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") . . . . .						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0					0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0					0
4 <b>Total.</b> Add lines 1 through 3 . . . . .	0	0	0	0	0	0
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 <b>Public support.</b> Subtract line 5 from line 4.						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4 . . . . .	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0					0
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	0					0
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						0
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	0.00%
15 Public support percentage from 2009 Schedule A, Part II, line 14 . . . . .	15	0.00%
16a <b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>33 1/3% support test—2009.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2009.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> 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 9 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0					0
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	2,024,005	2,319,130	2,311,672	321,888	1,986,949	8,963,644
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0					0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0					0
6 Total. Add lines 1 through 5	2,024,005	2,319,130	2,311,672	321,888	1,986,949	8,963,644
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						8,963,644

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	2,024,005	2,319,130	2,311,672	321,888	1,986,949	8,963,644
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					1,278	1,278
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	1,278	1,278
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0					0
13 Total support. (Add lines 9, 10c, 11, and 12)	2,024,005	2,319,130	2,311,672	321,888	1,988,227	8,964,922

14 First five 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 2010 (line 8, column (f) divided by line 13, column (f))	15	99.99%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	100.00%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.01%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.00%

19a 33 1/3% support tests—2010. 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—2009. 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



**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
- ▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization <b>IMAGINATION LEARNING CENTER, INC.</b>	Employer identification number <b>54-1495814</b>
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**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year)		
3 Aggregate 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" to 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 (e.g., recreation or education)	<input type="checkbox"/> Preservation of an 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 . . . . .	<b>2a</b>
b Total acreage restricted by conservation easements . . . . .	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

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, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ .....

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

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in 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 are a 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 programs
  - e  Other .....
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 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" to 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 XIV and complete the following table:
- |   | Amount |
|---|--------|
| c Beginning balance . . . . .             | 0      |
| d Additions during the year . . . . .     |        |
| e Distributions during the year . . . . . |        |
| f Ending balance . . . . .                | 0      |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	0	0			
b Contributions . . . . .					
c Net investment earnings, gains, and losses . . . . .					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .	0	0	0		

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_%
  - b Permanent endowment ▶ \_\_\_\_\_%
  - c Term endowment ▶ \_\_\_\_\_%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations . . . . .   | 3a(i)  |    |
| (ii) related organizations . . . . .  | 3a(ii) |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | 3b     |    |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .	0	0		0
b Buildings . . . . .	0	0	0	0
c Leasehold improvements . . . . .	0	72,262	-72,506	50,091
d Equipment . . . . .	0	125,500	108,294	40,456
e Other . . . . .	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				90,547

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely-held equity interests . . . . .	0	
(3) Other . . . . .	0	
(A) . . . . .	0	
(B) . . . . .	0	
(C) . . . . .	0	
(D) . . . . .	0	
(E) . . . . .	0	
(F) . . . . .	0	
(G) . . . . .	0	
(H) . . . . .	0	
(I) . . . . .	0	
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	0	

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)	0	
(2)	0	
(3)	0	
(4)	0	
(5)	0	
(6)	0	
(7)	0	
(8)	0	
(9)	0	
(10)	0	
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)	0	

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) SECURITY DEPOSITS	9,899
(2) CHC-HRA FUND	10,000
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15)	19,899

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
(11)	0
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	0

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Table with 10 rows for reconciliation of net assets. Line 10 shows an excess or deficit of 0.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows and sub-rows (a-e) for revenue reconciliation. Line 5 shows total revenue of 0.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows and sub-rows (a-e) for expense reconciliation. Line 5 shows total expenses of 0.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Dotted lines for providing supplemental information.

**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.





6/30/2011

**Form 4562 Statement - 990**

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum Deprec, 179, Bonus	2010 Deprec	2010 Accum Deprfec							
13	Furniture - Lobby	7/1/2007	F-3	100.00%	313		0	0	0	313	5	SL	HY	157	63	220							
6	Furniture - Cots (20)	9/10/2007	F-3	100.00%	539		0	0	0	539	5	SL	HY	270	108	378							
14	Furniture - Wall cubbies	1/17/2007	F-3	100.00%	1,554		0	0	0	1,554	5	SL	HY	777	311	1,088							
7	Furniture - Cots (10)	1/1/2008	F-3	100.00%	258		0	129	0	129	5	SL	HY	194	26	220							
15	Appliances - Dryer	1/2/2008	F-3	100.00%	488		0	244	0	244	5	SL	HY	366	49	415							
11	Furniture - Classroom loft	1/28/2008	F-3	100.00%	1,783		0	892	0	892	5	SL	HY	1,337	178	1,515							
12	Furniture - Kitchen	1/29/2008	F-3	100.00%	547		0	274	0	274	5	SL	HY	411	55	466							
17	Furniture - Classroom	6/1/2008	F-3	100.00%	1,058		0	529	0	529	5	SL	HY	794	106	900							
19	Furniture - Activity tables	6/9/2008	F-3	100.00%	462		0	231	0	231	5	SL	HY	346	46	392							
20	Appliance - Washer	8/16/2008	F-10	100.00%	595		0	0	0	595	7	SL	HY	128	85	213							
21	Furniture-equip - Finger	9/1/2008	F-11	100.00%	410		0	0	0	410	7	SL	HY	88	59	147							
26	Computer - Procure Acco	1/1/2009	F-1	100.00%	519		0	260	0	259	3	SL	FM	389	86	475							
21	Furniture - Cots (10)	1/1/2009	F-10	100.00%	258		0	0	0	258	7	SL	HY	55	37	92							
22	Furniture - Writing Center	3/10/2009	F-11	100.00%	367		0	0	0	367	7	SL	HY	78	52	130							
23	Furniture-equip - Stroller	4/8/2009	F-11	100.00%	573		0	0	0	573	7	SL	HY	123	82	205							
28	Computer - Procure Acco	6/1/2009	F-1	100.00%	519		0	260	0	259	3	SL	FM	353	86	439							
24	Furniture - Infant Feeding	6/9/2009	F-11	100.00%	413		0	0	0	413	7	SL	HY	89	59	148							
25	Furniture Glider for Infant	6/30/2009	F-11	100.00%	342		0	0	0	342	7	SL	HY	73	49	122							
33	Classroom & Learning	8/20/2009	F-2	100.00%	354		0	0	0	354	3	SL	HY	59	118	177							
36	Furniture & Fixtures	9/1/2009	F-11	100.00%	683		0	0	0	683	7	SL	HY	49	98	147							
37	Furniture & Fixtures	9/1/2009	F-11	100.00%	239		0	0	0	239	7	SL	HY	17	34	51							
39	Furniture & Fixtures	9/1/2009	F-11	100.00%	208		0	0	0	208	7	SL	HY	15	30	45							
38	Furniture & Fixtures	10/1/2009	F-11	100.00%	729		0	0	0	729	7	SL	HY	52	104	156							
35	Furniture & Fixtures	1/22/2010	F-11	100.00%	178		0	0	0	178	7	SL	HY	13	25	38							
29	Classroom & Learning	2/1/2010	F-2	100.00%	406		0	0	0	406	3	SL	HY	68	135	203							
30	Classroom & Learning	2/5/2010	F-2	100.00%	188		0	0	0	188	3	SL	HY	31	63	94							
40	Furniture & Fixtures	3/25/2010	F-11	100.00%	240		0	0	0	240	7	SL	HY	17	34	51							
34	Furniture & Fixture	4/1/2010	F-11	100.00%	260		0	0	0	260	7	SL	HY	19	37	56							
31	Classroom & Learning	4/5/2010	F-2	100.00%	126		0	0	0	126	3	SL	HY	21	42	63							
32	Classroom & Learning	4/5/2010	F-2	100.00%	185		0	0	0	185	3	SL	HY	31	62	93							
1	Leasehold Improvements	7/1/2005	R-5	100.00%	5,837		0	0	0	5,837	39	SL/GDS	MM	752	150	902							
2	Leasehold Improvements	3/1/2006	R-5	100.00%	159,208		0	0	0	159,208	39	SL/GDS	MM	79,819	4,082	83,901							
18	Leasehold Improvements	6/1/2008	R-4	100.00%	1,894		0	0	0	1,894	27.5	SL/GDS	HY	172	69	241							
49	Executive Director Printer	3/5/2011	F-5	100.00%	195		0	195	0	0	5	SL/GDS	HY	0	0	195							
50	AD Office Computer	6/1/2011	F-5	100.00%	791		0	791	0	0	5	SL/GDS	HY	0	0	791							
51	Lunch Cart	8/5/2010	F-10	100.00%	563		0	282	0	281	7	SL/GDS	HY	0	20	302							
41	Cumculum Equipment	8/23/2010	F-11	100.00%	315		0	158	0	157	7	SL/GDS	HY	0	11	169							
42	Classroom Equipment	10/7/2010	F-11	100.00%	265		0	265	0	0	7	SL/GDS	HY	0	0	265							
43	Center Equipment (Bullitr	10/22/2010	F-11	100.00%	142		0	142	0	0	7	SL/GDS	HY	0	0	142							
52	Kitchen Furniture for Todk	1/10/2011	F-10	100.00%	190		0	190	0	0	7	SL/GDS	HY	0	0	190							
53	Kitchen Furniture for Todk	1/24/2011	F-10	100.00%	352		0	352	0	0	7	SL/GDS	HY	0	0	352							
54	Soft Reading Corner - To	3/24/2011	F-11	100.00%	663		0	663	0	0	7	SL/GDS	HY	0	0	663							
55	Glider for Infant Room	4/1/2011	F-11	100.00%	313		0	313	0	0	7	200DB	HY	0	0	313							
56	Two Area Rugs and Step	4/1/2011	F-11	100.00%	263		0	263	0	0	7	SL/GDS	HY	0	0	263							
<b>Listed Property</b>																							
Listed property with more than 50% business use (Line 25 and 26)																							
10	Computer - classroom	4/7/2008	F-4	100.00%	949		0	475	0	474	5	SL	HY	712	95	807							
27	Computer - Office	1/16/2009	F-4	100.00%	418		0	0	0	418	5	SL	HY	126	84	210							
22	Computer - Office	7/16/2008	F-4	100.00%	523		0	0	0	523	5	SL	HY	157	105	262							
9	Computer - Staff	11/26/2007	F-4	100.00%	592		0	0	0	592	5	SL	HY	295	118	413							
8	Computer-Ex Dir	7/1/2007	F-4	100.00%	2,612		0	0	0	2,612	5	SL	HY	1,305	522	1,827							
20	Furniture - equip- DPL Pr	1/6/2009	F-8	100.00%	955		0	0	0	955	7	SL	HY	204	136	340							
Total listed prop with > 50% business use															6,049	0	0	475	0	5,574	2,799	1,060	3,859
<b>Subtotal Listed Property</b>															6,049	0	0	475	0	5,574	2,799	1,060	3,859

**Form 4562 Statement Virginia State - 990** 6/30/2011

Item No	Description of Property	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum Deprec. 179, Bonus	2010 Deprec	2010 Accum Deprec	Special Allowance Difference							
13	Furniture - Lobby	7/1/2007	F-3	100.00%	313	0	0	0	0	0	313	SL	HY	157	63	220	0							
6	Furniture -Cots (20)	9/10/2007	F-3	100.00%	539	0	0	0	0	0	539	SL	HY	270	108	378	0							
14	Furniture - Wall cubbies	11/7/2007	F-3	100.00%	1,554	0	0	0	0	1,554	5	SL	HY	777	311	1,088	0							
7	Furniture - Cots (10)	1/1/2008	F-3	100.00%	258	0	0	0	0	258	5	SL	HY	130	52	182	129							
11	Appliances - Dryer	1/2/2008	F-3	100.00%	488	0	0	0	0	488	5	SL	HY	245	98	343	244							
15	Furniture - Classroom loft	1/28/2008	F-3	100.00%	1,783	0	0	0	0	1,783	5	SL	HY	892	357	1,249	892							
12	Furniture - Kitchen	1/29/2008	F-3	100.00%	547	0	0	0	0	547	5	SL	HY	530	212	742	529							
17	Furniture - Classroom	6/1/2008	F-3	100.00%	1,058	0	0	0	0	1,058	5	SL	HY	530	212	742	529							
19	Furniture - Activity tables	6/9/2008	F-3	100.00%	462	0	0	0	0	462	5	SL	HY	230	92	322	231							
20	Appliance - Washer	8/16/2008	F-10	100.00%	595	0	0	0	0	595	7	SL	HY	128	85	213	0							
21	Furniture-equip - Finger	9/1/2008	F-11	100.00%	410	0	0	0	0	410	7	SL	HY	88	59	147	0							
26	Computer - Procure Acco	1/1/2009	F-1	100.00%	519	0	0	0	0	519	3	SL	FM	260	173	433	260							
21	Furniture - Cots (10)	1/1/2009	F-10	100.00%	258	0	0	0	0	258	7	SL	HY	55	37	92	0							
22	Furniture - Writing Center	3/10/2009	F-11	100.00%	367	0	0	0	0	367	7	SL	HY	78	52	130	0							
23	Furniture-equip - Stroller	4/8/2009	F-11	100.00%	573	0	0	0	0	573	7	SL	HY	123	82	205	0							
28	Computer - Procure Acco	6/1/2009	F-1	100.00%	519	0	0	0	0	519	3	SL	FM	187	173	360	260							
24	Furniture - Infant Feeding	6/9/2009	F-11	100.00%	413	0	0	0	0	413	7	SL	HY	89	59	148	0							
25	Furniture Glider for Infant	6/30/2009	F-11	100.00%	342	0	0	0	0	342	7	SL	HY	73	122	73	0							
33	Classroom & Learning	8/20/2009	F-2	100.00%	354	0	0	0	0	354	3	SL	HY	59	118	177	0							
36	Furniture & Fixtures	9/1/2009	F-11	100.00%	683	0	0	0	0	683	7	SL	HY	49	98	147	0							
37	Furniture & Fixtures	9/1/2009	F-11	100.00%	239	0	0	0	0	239	7	SL	HY	17	34	51	0							
39	Furniture & Fixtures	9/1/2009	F-11	100.00%	208	0	0	0	0	208	7	SL	HY	15	30	45	0							
38	Furniture & Fixtures	10/1/2009	F-11	100.00%	729	0	0	0	0	729	7	SL	HY	52	104	156	0							
35	Furniture & Fixtures	1/22/2010	F-11	100.00%	178	0	0	0	0	178	7	SL	HY	13	25	38	0							
29	Classroom & Learning	2/1/2010	F-2	100.00%	406	0	0	0	0	406	3	SL	HY	68	135	203	0							
30	Classroom & Learning	2/5/2010	F-2	100.00%	188	0	0	0	0	188	3	SL	HY	31	63	94	0							
40	Furniture & Fixtures	3/25/2010	F-11	100.00%	240	0	0	0	0	240	7	SL	HY	17	34	51	0							
34	Furniture & Fixtures	4/1/2010	F-11	100.00%	260	0	0	0	0	260	7	SL	HY	19	37	56	0							
31	Classroom & Learning	4/5/2010	F-2	100.00%	126	0	0	0	0	126	3	SL	HY	21	42	63	0							
32	Classroom & Learning	4/5/2010	F-2	100.00%	185	0	0	0	0	185	3	SL	HY	31	62	93	0							
44	Kindergarten Social Stud	3/1/2011	F-1	100.00%	38	0	0	0	0	38	3	SL	FM	0	4	4	38							
45	Kindergarten Curriculum I	3/3/2011	F-1	100.00%	1,326	0	0	0	0	1,326	3	SL	FM	0	147	147	1,326							
46	Kindergarten Curriculum I	3/14/2011	F-1	100.00%	4,129	0	0	0	0	4,129	3	SL	FM	0	459	459	4,129							
47	Kindergarten Curriculum I	3/16/2011	F-1	100.00%	402	0	0	0	0	402	3	SL	FM	0	45	45	402							
48	Kindergarten Social Stud	3/21/2011	F-1	100.00%	33	0	0	0	0	33	3	SL	FM	0	4	4	33							
1	Leasehold Improvements	7/1/2005	R-5	100.00%	5,837	0	0	0	0	5,837	39	SU/GDS	MM	752	150	902	0							
2	Leasehold Improvements	7/1/2006	R-5	100.00%	159,208	0	0	0	0	159,208	39	SU/GDS	MM	79,819	4,082	83,901	0							
18	Leasehold improvements	6/11/2008	R-4	100.00%	1,894	0	0	0	0	1,894	27.5	SU/GDS	HY	172	69	241	0							
49	Executive Director Printer	3/5/2011	F-5	100.00%	195	0	0	0	0	195	5	200DB	HY	0	39	39	195							
50	AD Office Computer	6/1/2011	F-5	100.00%	791	0	0	0	0	791	5	200DB	HY	0	158	158	791							
51	Lunch Cart	8/5/2010	F-10	100.00%	563	0	0	0	0	563	7	200DB	HY	0	80	80	282							
41	Curriculum Equipment	8/23/2010	F-11	100.00%	315	0	0	0	0	315	7	200DB	HY	0	45	45	158							
42	Classroom Equipment	10/7/2010	F-11	100.00%	265	0	0	0	0	265	7	200DB	HY	0	38	38	265							
43	Center Equipment (Bulletin)	10/22/2010	F-11	100.00%	142	0	0	0	0	142	7	200DB	HY	0	20	20	142							
52	Kitchen Furniture for Todd	1/10/2011	F-10	100.00%	190	0	0	0	0	190	7	200DB	HY	0	27	27	190							
53	Kitchen Furniture for Todd	1/24/2011	F-11	100.00%	352	0	0	0	0	352	7	200DB	HY	0	50	50	352							
54	Soft Reading Corner - To	3/24/2011	F-11	100.00%	663	0	0	0	0	663	7	200DB	HY	0	95	95	663							
55	Glider for Infant Room	4/11/2011	F-11	100.00%	313	0	0	0	0	313	7	200DB	HY	0	45	45	313							
56	Two Area Rugs and Step	4/11/2011	F-11	100.00%	263	0	0	0	0	263	7	200DB	HY	0	38	38	263							
<b>Listed Property</b>																								
Listed property with more than 50% business use (Line 25 and 26)																								
10	Computer - classroom	4/7/2008	F-4	100.00%	949	0	0	0	0	949	5	SL	HY	475	190	665	475							
27	Computer - Office	1/16/2009	F-4	100.00%	418	0	0	0	0	418	5	SL	HY	126	84	210	0							
22	Computer - Office	7/16/2008	F-4	100.00%	523	0	0	0	0	523	5	SL	HY	157	105	262	0							
9	Computer - Staff	11/26/2007	F-4	100.00%	592	0	0	0	0	592	5	SL	HY	295	118	413	0							
8	Computer- Ex Dir	7/1/2007	F-4	100.00%	2,612	0	0	0	0	2,612	5	SL	HY	1,305	522	1,827	0							
20	Furniture - equip- DPL Pt	1/6/2009	F-8	100.00%	955	0	0	0	0	955	7	SL	HY	204	136	340	0							
Total listed prop with > 50% business use															6,049	0	0	0	0	6,049	2,562	1,155	3,717	475
<b>Subtotal Listed Property</b>															6,049	0	0	0	0	6,049	2,562	1,155	3,717	475

# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return <b>IMAGINATION LEARNING CENTER, INC.</b>	Business or activity to which this form relates <b>990</b>	Identifying number <b>54-1495814</b>
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**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)	<b>1</b>	500,000
2 Total cost of section 179 property placed in service (see instructions)	<b>2</b>	9,980
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,000,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	500,000
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29		
		<b>7</b>
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	<b>9</b>	0
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562.	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	0
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	<b>13</b>	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	9,542
15 Property subject to section 168(f)(1) election	<b>15</b>	
16 Other depreciation (including ACRS)	<b>16</b>	2,319

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2010	<b>17</b>	4,301
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 2010 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
19 a 3-year property						
b 5-year property			5	HY	S/L	
c 7-year property		438	7	HY	S/L	31
d 10-year property						
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	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	<b>21</b>	1,060
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 instructions	<b>22</b>	17,253
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
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 (see instructions) . . . . .							<b>25</b>		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
See statement		%					1,060		
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 . . . . .							<b>28</b>	1,060	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . .							<b>29</b>	0	

**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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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 are not more than 5% owners or related persons (see instructions).

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? (See instructions) . . . . .			
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year . . . . .					<b>43</b>
44 Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>
					0