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Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2009

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirementsOpen to Public
Inspection

A For the 2009 calendar year, or tax year beginning

, 2009, and ending

B Check if applicable

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

Please use IRS label or print or type.
See Specific Instructions.

C BRIGHT BEGINNINGS LEARNING CENTER
512 SOUTH IOWA AVE
PLATTE, SD 57369

D Employer identification number

27-0045368

E Telephone number

605-337-9794

F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ► CASH MODIFIED

I Website: ► N/A

J Tax-exempt status (check only one) — 501(c) (3) □ (insert no) 4947(a)(1) or 527

K Check ► □ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 210, 928.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	19, 971.
2 Program service revenue including government fees and contracts	2	190, 952.
3 Membership dues and assessments	3	
4 Investment income	4	5.
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	
a Gross revenue (not including \$1,000) of contributions reported on line 1	6b	
b Less direct expenses other than fundraising expenses	6c	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a Gross sales of inventory, less returns and allowances	7b	
b Less cost of goods sold	7c	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8 Other revenue (describe ►)	9	210, 928.
9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
10 Grants and similar amounts paid (attach schedule)	10	
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	124, 269.
13 Professional fees and other payments to independent contractors	13	4, 182.
14 Occupancy, rent, utilities, and maintenance	14	7, 007.
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe ► SEE STATEMENT 1)	16	46, 809.
17 Total expenses. Add lines 10 through 16	17	182, 267.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	28, 661.
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	-84, 182.
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20	21	-55, 521.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	17, 816.
23 Land and buildings	65, 405.	23
24 Other assets (describe ►)	24	
25 Total assets	65, 405.	25
26 Total liabilities (describe ► SEE STATEMENT 2)	149, 587.	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-84, 182.	27
		-55, 521.

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

Form 990-EZ (2009)

69

44

Part V · Other Information (Note the statement requirements in the instrs for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.		
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations Enter	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 0., section 4912 ► 0., section 4955 ► 0.		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► NONE		
42a The organization's books are in care of ► BRENDA BULTSMA Located at ► 512 SOUTH IOWA AVE PLATTE SD	Telephone no ► 605-337-9794 ZIP + 4 ► 57369	
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)? If 'Yes,' enter the name of the foreign country ►	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country ►	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	□ N/A N/A
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI. Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

SEE STATEMENT 5

46 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

	Yes	No
46		X
47		X
48		X
49a		X
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ► _____

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	► 		Date 3/22/10
	Signature of officer 	Type or print name and title Elizabeth Neppel, President	
Paid Preparer's Use Only	Preparer's signature ► 	Date 3/22/10	Check if self-employed ► <input type="checkbox"/> Preparer's Identifying Number (See instructions) N/A
	Firm's name (or yours if self-employed, address, and ZIP + 4) ► CARLON & MILLAR, PROF LLC ► PO BOX 675 PLATTE, SD 57369-0675	EIN N/A	Phone no ► (605) 337-3534

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

BAA

► Yes No
Form 990-EZ (2009)

SCHEDULE A
(Form 99Q or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

BRIGHT BEGINNINGS LEARNING CENTER

Employer identification number
27-0045368

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	<input type="checkbox"/> A church, convention of churches or association of churches described in section 170(b)(1)(A)(i) .								
2	<input type="checkbox"/> A school described in section 170(b)(1)(A)(ii) . (Attach Schedule E)								
3	<input type="checkbox"/> A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii) .								
4	<input type="checkbox"/> 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	<input type="checkbox"/> 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	<input type="checkbox"/> A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v) .								
7	<input type="checkbox"/> 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	<input type="checkbox"/> A community trust described in section 170(b)(1)(A)(vi) . (Complete Part II)								
9	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> An organization organized and operated exclusively to test for public safety See section 509(a)(4) .								
11	<input type="checkbox"/> An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III – Functionally integrated d <input type="checkbox"/> Type III – Other								
e	<input type="checkbox"/> 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 is a Type I, Type II or Type III supporting organization, check this box <input type="checkbox"/>								
g	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?								
	<table border="1" style="border-collapse: collapse; width: 100px;"> <thead> <tr> <th style="text-align: center; padding: 2px;">Yes</th> <th style="text-align: center; padding: 2px;">No</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">11g (i)</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;">11g (ii)</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;">11g (iii)</td> <td style="text-align: center; padding: 2px;"></td> </tr> </tbody> </table>	Yes	No	11g (i)		11g (ii)		11g (iii)	
Yes	No								
11g (i)									
11g (ii)									
11g (iii)									
h	Provide the following information about the supported organizations								

BAA

BAA 101: Privacy Act and Paperwork Reduction Act Notice: See the instructions for Form 500 or 500-22.

Senate W (cont'd) 550 of 550 22/2/2003

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.)

Section A. Public Support**Calendar year (or fiscal year beginning in) ►**

- 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants')
- 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf
- 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge
- 4 **Total.** Add lines 1-through 3
- 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)
- 6 **Public support.** Subtract line 5 from line 4

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1						
2						
3						
4						
5						
6						

Section B. Total Support**Calendar year (or fiscal year beginning in) ►**

- 7 Amounts from line 4
- 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources
- 9 Net income from unrelated business activities, whether or not the business is regularly carried on
- 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)
- 11 **Total support.** Add lines 7 through 10
- 12 Gross receipts from related activities, etc (see instructions) 12
- 13 **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 ►

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7						
8						
9						
10						
11						
12						
13						

Section C. Computation of Public Support Percentage

- 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 14 %
- 15 Public support percentage from 2008 Schedule A, Part II, line 14 15 %
- 16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ►
- b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►
- 17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ►
- b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ►
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►

1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')
 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose
 3 Gross receipts from activities that are not an unrelated trade or business under section 513
 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf
 5 The value of services or facilities furnished by a governmental unit to the organization without charge
 6 **Total.** Add lines 1 through 5
 7a Amounts included on lines 1, 2, 3 received from disqualified persons
 b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year
 c Add lines 7a and 7b
 8 **Public support** (Subtract line 7c from line 6)

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	6,500.	6,000.	10,000.	14,586.	19,971.	57,057.
2						
3	151,382.	154,599.	169,698.	144,020.	190,992.	810,691.
4						0.
5						0.
6	157,882.	160,599.	179,698.	158,606.	210,963.	867,748.
7a	6,500.	6,000.	10,000.	8,000.	6,000.	36,500.
b						
7c	0.	0.	0.	0.	0.	0.
8	6,500.	6,000.	10,000.	8,000.	6,000.	36,500.
						831,248.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►

9 Amounts from line 6
 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources
 b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975
 c Add lines 10a and 10b
 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on
 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)
 13 **Total support.** (add lines 9, 10c, 11, and 12)

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	157,882.	160,599.	179,698.	158,606.	210,963.	867,748.
10a						
b	1.	2.	2.	2.	5.	12.
11						0.
12						0.
13						0.
						867,748.

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 2009 (line 8, column (f) divided by line 13, column (f))	15	95.8 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	95.3 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.0 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.0 %

19a **33-1/3 support tests - 2009.** 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 - 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

2009**FEDERAL STATEMENTS****PAGE 1****BRIGHT BEGINNINGS LEARNING CENTER**

27-0045368

STATEMENT 1
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADVERTISING AND PROMOTION	\$ 121.
DEPRECIATION	2,471.
FOOD EXPENSES	24,187.
INSURANCE	4,513.
INTEREST	3,505.
MISCELLANEOUS EXPENSE	1,578.
OFFICE EXPENSES	470.
REPAIRS	3,548.
SUPPLIES	5,383.
TELEPHONE	1,033.
TOTAL	\$ 46,809.

STATEMENT 2
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 69,383.	\$ 59,656.
CASH OVERDRAFT	1,884.	0.
SECURED MORTGAGES AND NOTES PAYABLE	78,320.	77,373.
TOTAL	\$ 149,587.	\$ 137,029.

STATEMENT 3
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

EDUCATIONAL CENTER FOR THE CARE AND SUPPORT OF CHILDREN

STATEMENT 4
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

EDUCATIONAL LEARNING CENTER - THIS FACILITY PROVIDES DAYCARE AND PRESCHOOL SERVICES FOR CHILDREN WHILE PARENTS ARE WORKING AWAY FROM HOME. IN 2009 THE FACILITY PROVIDED CARE AND LEARNING FOR 105 CHILDREN FROM 70 FAMILIES.

STATEMENT 5
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO