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**Short Form
Return of Organization Exempt From Income Tax**

2009

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

▶ 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 requirements

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 5/01, 2009, and ending 4/30, 2010

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

C Please use IRS label or print or type. See Specific Instructions.
FULL CIRCLE LEARNING
19609 VISION DRIVE
TOPANGA, CA 90290

D Employer identification number
95-4531367

E Telephone number
310-455-3909

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)

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: HTTP://WWW.FULLCIRCLELEARNING.ORG/

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 ▶ \$ 194,494.

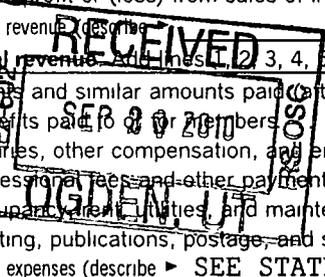
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)			
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	193,339.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	37.
	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"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a	1,118.	
b Less cost of goods sold	7b	3,822.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-2,704.	
8 Other revenue (describe _____)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	190,672.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	1,990.
	12 Salaries, other compensation, and employee benefits	12	61,367.
	13 Professional fees and other payments to independent contractors	13	29,314.
	14 Occupancy, travel, utilities, and maintenance	14	5,610.
	15 Printing, publications, postage, and shipping	15	3,246.
	16 Other expenses (describe ▶ <u>SEE STATEMENT 1</u>)	16	88,892.
	17 Total expenses. Add lines 10 through 16	17	190,419.
18 Excess or (deficit) for the year (Subtract line 17 from line 9).	18	253.	
ASSETS	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	58,852.
	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	59,105.

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	13,098.	10,791.
23 Land and buildings		
24 Other assets (describe ▶ <u>SEE STATEMENT 2</u>)	47,572.	49,820.
25 Total assets	60,670.	60,611.
26 Total liabilities (describe ▶ <u>SEE STATEMENT 3</u>)	1,818.	1,506.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	58,852.	59,105.

19 99

SCANNED SEP 30 2010



Part V Other Information (Note the statement requirements in the instrs for Part V.) **SEE STATEMENT 5**

		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		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	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. SEE STMT 7 SEE STATEMENT 6		
35a	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?		X
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions		0.
37b	Did the organization file Form 1120-POL for this year?		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?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved		N/A
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9		N/A
39b	Gross receipts, included on line 9, for public use of club facilities		N/A
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0."/> , section 4912 <input type="text" value="0."/> , section 4955 <input type="text" value="0."/> .		
40b	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 .		X
40c	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 <input type="text" value="0."/> .		
40d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text" value="0."/> .		
40e	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		X
41	List the states with which a copy of this return is filed <input type="text" value="CA"/>		

42a The organization's books are in care of Telephone no
 Located at ZIP + 4

		Yes	No
42b	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 <input type="text"/>		X
42c	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts 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: <input type="text"/>		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		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		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.

	Yes	No
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		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b 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
 Signature of officer: *Teresa Langness*
 Date: Sept. 14, 2010
 Type or print name and title: TERESA LANGNESS, BOARD PRESIDENT

Paid Preparer's Use Only
 Preparer's signature: *Deborah Peck* Date: 9/14/10
 Firm's name (or yours if self-employed), address, and ZIP + 4: POSADA & ASSOCIATES, CPAS
14011 VENTURA BLVD., SUITE 221
SHERMAN OAKS, CA 91423
 Check if self-employed:
 Preparer's Identifying Number (See instructions): P00116463
 EIN: 20-1816369
 Phone no: (818) 986-9720

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization

FULL CIRCLE LEARNING

Employer identification number

95-4531367

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 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 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 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?		
(ii) a family member of a person described in (i) above?		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?		

h Provide the following information about the supported organizations

(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	
Total									

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	101,966.	148,679.	162,172.	132,348.	193,339.	738,504.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
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						0.
4 Total. Add lines 1-through 3.	101,966.	148,679.	162,172.	132,348.	193,339.	738,504.
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).						225,879.
6 Public support. Subtract line 5 from line 4						512,625.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	101,966.	148,679.	162,172.	132,348.	193,339.	738,504.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						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.
11 Total support. Add lines 7 through 10						738,504.
12 Gross receipts from related activities, etc. (see instructions)					12	2,910.
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. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	69.4 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	65.4 %
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. ▶ <input checked="" type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

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

NIA

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
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)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included 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 lns 9, 10c, 11, and 12)						
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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 ▶

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR	6,406.
2. PURCHASES	7,169.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	<u>13,575.</u>
7. INVENTORY AT END OF YEAR	<u>9,753.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	<u><u>3,822.</u></u>

**EXCESS CONTRIBUTIONS
SCHEDULE A, PART II, LINE 5**

<u>CONTRIBUTOR</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>TOTAL</u>
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TOTAL
LINE 26A X 6 (# OF CONTRIBUTORS)
EXCESS CONTRIBUTIONS

CLIENT 8000

FULL CIRCLE LEARNING

95-4531367

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

ADMINISTRATIVE EXPENSES	\$	1,960.
AMORTIZATION		3,665.
BANK FEES		257.
CONFERENCES, CONVENTIONS, AND MEETINGS		646.
CONTRACT LABOR		2,828.
DEPRECIATION		409.
ENROLLMENT EXPENSE		1,167.
FILING FEES		100.
INSURANCE		5,753.
OFFICE EXPENSES		2,108.
PAYROLL FEES		1,124.
PROGRAM EXPENSE -INT'L SITES		46,109.
PROGRAM SERVICE - FCL ACADEMY		80.
TEACHING AND PROJECT EXPENSE		9,084.
TELEPHONE EXPENSE		2,312.
TRAVEL		6,735.
WEBSITE EXPENSE		4,555.
TOTAL	\$	<u>88,892.</u>

STATEMENT 2
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
FURNITURE AND FIXTURES	\$ 1,161.	\$ 829.
INTANGIBLE ASSETS	39,890.	39,200.
INVENTORIES	6,406.	9,753.
MACHINERY AND EQUIPMENT	115.	38.
TOTAL	<u>\$ 47,572.</u>	<u>\$ 49,820.</u>

STATEMENT 3
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
CREDIT CARD	\$ 1,818.	\$ 1,506.
TOTAL	<u>\$ 1,818.</u>	<u>\$ 1,506.</u>

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

FCL SERVES SCHOOLS AND NON-GOVERNMENTAL ORGANIZATIONS AROUND THE WORLD BY TRAINING TEACHERS, PROVIDING THE FCL MODEL/CURRICULUM AND ANCILLARY MATERIALS, MENTORING EDUCATORS, ASSISTING IN LAUNCHING SITES THAT PROMOTE INTEGRATION AND EXPANSION OF STUDENTS' CHARACTER STRENGTHS, ACADEMIC EXCELLENCE, ARTISTIC CAPACITIES AND PEACE MAKING SKILLS IN SERVICE TO THE GLOBAL HUMAN FAMILY.

**STATEMENT 5
FORM 990-EZ, PART V
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

**STATEMENT 6
FORM 990-EZ, PART V, LINE 35
REASON FOR INCOME NOT REPORTED ON FORM 990-T**

SALES OF FULL CIRCLE LEARNING CURRICULUM TOTALED \$1,118 IN THE CURRENT FISCAL YEAR. THE INCOME IS NOT REPORTABLE UNRELATED BUSINESS INCOME BECAUSE IT REPRESENTS INCOME FROM THE SALE OF TEACHER'S EDUCATIONAL MATERIALS DIRECTLY RELATED TO THE EXEMPT PURPOSE OF THIS ORGANIZATION.

**STATEMENT 7
FORM 990-EZ, PART V, LINE 34
CHANGES MADE TO ORGANIZING OR GOVERNING DOCUMENTS**

CERTIFICATE OF AMENDMENT OF ARTICLES OF INCORPORATION WAS FILED WITH THE CA SOS FOR A NAME CHANGE. THE NAME WAS CHANGED FROM CHILDRENS ENRICHMENT PROGRAM TO FULL-CIRCLE LEARNING, INC. SEE COPY ATTACHED.

**CERTIFICATE OF AMENDMENT OF
ARTICLES OF INCORPORATION**

A0696287

ENDORSED - FILED
in the Office of the Secretary of State
of the State of California

SEP 14 2009

The undersigned certify that:

1. They are the **president** and the **secretary**, respectively, of Children's Enrichment Program, a California corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

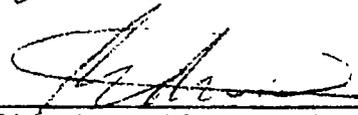
The name of this corporation is FULL-CIRCLE LEARNING, INC.
3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors.
4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of the members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

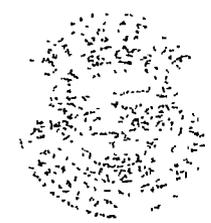
DATE: Sept. 4, 2009



(Signature of President)
Teresa Langness, President



(Signature of Secretary)
Naudia Edwards, Secretary



COPY

A0696287

State of California
Secretary of State



I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of _____ page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

OCT 01 2009

Debra Bowen

DEBRA BOWEN
Secretary of State

COPY
OSP 88 111441

CLIENT 8000

FULL CIRCLE LEARNING

95-4531367

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR							
FORM 990/990-PF																							
AMORTIZATION																							
1	CD COST	10/28/03		4,419							4,419	1,622	S/L	15		295							
2	CURRICULUM COST	3/08/04		3,574							3,574	1,230	S/L	15		238							
3	CD COST	11/22/04		3,892							3,892	1,144	S/L	15		259							
4	CURRICULUM COST	12/08/04		4,268							4,268	1,259	S/L	15		285							
5	POSTER COST	12/08/04		214							214	62	S/L	15		14							
6	CD COST	11/30/05		7,209							7,209	1,643	S/L	15		481							
7	DVD/VIDEO COST	2/27/06		8,588							8,588	1,814	S/L	15		573							
8	CURRICULUM COST	11/30/05		8,976							8,976	2,043	S/L	15		598							
11	CD COST	6/12/06		600							600	117	S/L	15		40							
12	DVD COST	5/21/06		1,800							1,800	350	S/L	15		120							
13	CURRICULUM	6/15/06		5,976							5,976	1,161	S/L	15		398							
14	CD COST	9/14/07		321							321	35	S/L	15		21							
15	DVD COST	5/10/07		170							170	22	S/L	15		11							
16	CURRICULUM	2/21/08		225							225	18	S/L	15		15							
17	CD COST	4/24/09		500							500		S/L	15		33							
18	CD COST	3/25/09		1,000							1,000	6	S/L	15		67							
19	DVD COST	5/06/08		211							211	14	S/L	15		14							
20	CURRICULUM	12/08/08		500							500	14	S/L	15		33							
21	CD COSTS	5/20/09		1,875							1,875		S/L	15		115							
22	CURRICULUM	8/10/09		1,100							1,100		S/L	15		55							
TOTAL AMORTIZATION													55,418	0	0	0	0	0	0	0	55,418	12,554	3,665

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP_DEPR	PRIOR DEC BAL DEPR	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR	
FURNITURE AND FIXTURES																	
9	FURNITURE	8/27/05		3,720							3,720	2,559	200DB	HY	7	08930	332
TOTAL FURNITURE AND FIXTURE																	
				3,720		0	0	0	0	0	3,720	2,559					332
MACHINERY AND EQUIPMENT																	
10	EQUIPMENT	5/17/05		668							668	553	200DB	HY	5	.11520	77
TOTAL MACHINERY AND EQUIPME																	
				668		0	0	0	0	0	668	553					77
TOTAL DEPRECIATION																	
				4,388		0	0	0	0	0	4,388	3,112					409
GRAND TOTAL AMORTIZATION																	
				55,418		0	0	0	0	0	55,418	12,554					3,665
GRAND TOTAL DEPRECIATION																	
				4,388		0	0	0	0	0	4,388	3,112					409