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## Return of Organization Exempt From Income Tax

2010

Department of the Treasury  
Internal Revenue ServiceUnder 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.

Open to Public  
InspectionA For the 2010 calendar year, or tax year beginning **2010**, and ending

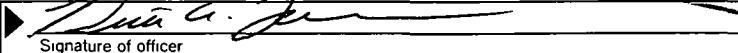
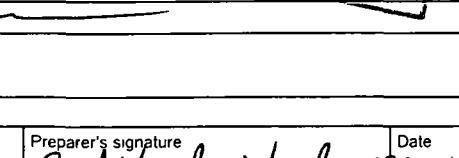
B Check if applicable		C Name of organization <b>UNITED DAY CARE CENTER, INC.</b>			D Employer Identification Number <b>46-0312397</b>	
<input type="checkbox"/> Address change		Doing Business As			E Telephone number <b>(605) 332-5940</b>	
<input type="checkbox"/> Name change		Number and street (or P O box if mail is not delivered to street addr) <b>401 SOUTH SPRING AVENUE</b>			Room/suite	
<input type="checkbox"/> Initial return		City, town or country <b>SIOUX FALLS</b>			State ZIP code + 4 <b>SD 57104-4306</b>	G Gross receipts \$ <b>490,023.</b>
<input type="checkbox"/> Terminated		F Name and address of principal officer <b>BRETT LOVRIEN 200 E 10TH ST SIOUX FALLS SD 57104</b>			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Amended return					H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list (see instructions)	
<input type="checkbox"/> Application pending					H(c) Group exemption number ► <b>2573</b>	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527						
J Website: ► <a href="http://www.uniteddaycare.org">http://www.uniteddaycare.org</a>						
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►					L Year of Formation <b>1970</b>	M State of legal domicile <b>SD</b>

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>IT IS THE MISSION OF UNITED DAY CARE CENTER, INC. TO PROVIDE QUALITY DAY CARE SERVICES IN A CHRISTIAN ENVIRONMENT. THE CENTER SERVES CHILDREN AGES 2 THROUGH 10 YEARS AT A RATE BASED ON THEIR FAMILY INCOME. IT IS FURTHER THE MISSION OF THE CENTER TO PROVIDE AN ENVIRONMENT FOR THESE CHILDREN THAT FOSTERS PHYSICAL, SOCIAL, COGNITIVE, LANGUAGE AND EMOTIONAL DEVELOPMENT.</b>		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>13</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>23</b>
	6 Total number of volunteers (estimate if necessary)	<b>6</b>	<b>2</b>
	7a Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	b Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
	8 Contributions and grants (Part VIII, line 1h)	<b>147,049.</b>	
	9 Program service revenue (Part VIII, line 2g)	<b>335,935.</b>	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>435.</b>	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>483,419.</b>		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>345,362.</b>		
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ► <b>0.</b>			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>143,517.</b>		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>488,879.</b>		
19 Revenue less expenses. Subtract line 18 from line 12	<b>-5,460.</b>		
20 Total assets (Part X, line 16)	<b>241,825.</b>		
21 Total liabilities (Part X, line 26)	<b>33,180.</b>		
22 Net assets or fund balances Subtract line 21 from line 20	<b>208,645.</b>		
Beginning of Current Year	End of Year		
<b>241,825.</b>	<b>241,186.</b>		
<b>33,180.</b>	<b>38,001.</b>		
<b>208,645.</b>	<b>203,185.</b>		

## 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 knowledge.

Sign Here			Date <b>6/27/11</b>
	Signature of officer		
► <b>BRETT LOVRIEN</b>		PRESIDENT	
Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name <b>Paul Vander Woude, CPA</b>	Preparer's signature 	Date <b>6-27-11</b>
	Firm's name ► <b>East, Vander Woude, Grant &amp; Co., P.C.</b>	Check <input type="checkbox"/> if self-employed	
	Firm's address ► <b>707 W. 11th Street</b>	Firm's EIN ►	
		Phone no <b>(605) 334-9111</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

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

TEEA0101 03/25/11

Form 990 (2010)

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**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.

**IT IS THE MISSION OF UNITED DAY CARE CENTER, INC. TO PROVIDE QUALITY DAY CARE SERVICES IN A CHRISTIAN ENVIRONMENT. THE CENTER SERVES CHILDREN AGES 2 THROUGH 10 YEARS AT A RATE BASED**  
 See Form 990, Page 2, Part III, Line 1 (continued)

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 \$ 398,908. including grants of \$ 0. ) (Revenue \$ 335,935. )

**UNITED DAY CARE CENTER, INC. OPERATES TWO DAY CARE CENTERS IN SIOUX FALLS, SD, THAT PROVIDE SERVICES FOR CHILDREN AGES 2 THROUGH 10. THE SERVICES INCLUDE RECREATIONAL, EDUCATIONAL, AND MEAL ACTIVITIES.**

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

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

**4d** Other program services. (Describe in Schedule O.)

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

**4e Total program service expenses ► 398,908.**

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A 1  No

2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) 2  No

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I 3  No

4 **Section 501(c)(3) organizations** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II 4  No

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 5  No

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 6  No

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II 7  No

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III 8  No

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 9  No

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 10  No

11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI 11a  No

b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII 11b  No

c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII 11c  No

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX 11d  No

e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X 11e  No

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X 11f  No

12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII 12a  No

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 12b  No

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E 13  No

14a Did the organization maintain an office, employees, or agents outside of the United States? 14a  No

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 14b  No

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 15  No

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 16  No

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions) 17  No

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II 18  No

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III 19  No

20a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H 20a  No

b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) 20b  No

## Part IV Checklist of Required Schedules (continued)

	Yes	No
21 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? If 'Yes,' complete Schedule I, Parts I and II	21	X
22 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? If 'Yes,' complete Schedule I, Parts I and III	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	25b	X
26 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? If 'Yes,' complete Schedule L, Part II	26	X
27 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? If 'Yes,' complete Schedule L, Part III	27	X
28 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):	28a	X
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	X
c 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? If 'Yes,' complete Schedule L, Part IV	29	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	33	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	34	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	35	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	37	X
38 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	38	X

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Form 990 (2010)

**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
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	23
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?  b If 'Yes,' enter the name of the foreign country. ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	4a	X
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7c	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7e	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
<b>8 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?	9a	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	9b	
a Did the organization make any taxable distributions under section 4966?	10a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
<b>10 Section 501(c)(7) organizations.</b> Enter:	11a	
a Initiation fees and capital contributions included on Part VIII, line 12	11b	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
<b>11 Section 501(c)(12) organizations.</b> Enter:	12b	
a Gross income from members or shareholders	13a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	13b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13c	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	14a	X
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	14b	
a Is the organization licensed to issue qualified health plans in more than one state?  Note. See the instructions for additional information the organization must report on Schedule O.		
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	14a	
c Enter the amount of reserves on hand	14b	
<b>14a Did the organization receive any payments for indoor tanning services during the tax year?</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	1a	13
b Enter the number of voting members included in line 1a, above, who are independent	1b	13
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.	8a	X
a The governing body?	8b	X
b Each committee with authority to act on behalf of the governing body?		
9 Is there any officer, director or 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	9	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?	10a	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?	11a	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	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	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?	15a	X
a The organization's CEO, Executive Director, or top management official	15b	X
b Other officers of key employees of the organization		
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	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 ► -----

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:

► **JUDY JACOBS** 401 S SPRING AVE SIOUX FALLS SD 57104-4306 (605) 332-5940

**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**

1 a 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
		Officer	Trustee	Employee	Independent Contractor		Former			
(1) JUDY JACOBS EXEC. DIRECTOR	50.00		X					46,367.	0.	0.
(2) BRETT LOVRIEN PRESIDENT	1.00	X	X					0.	0.	0.
(3) JUNE SHIELDS VICE PRESIDENT	1.00	X	X					0.	0.	0.
(4) JEANNE RICHARDS SECRETARY	1.00	X	X					0.	0.	0.
(5) KIM DENEUI TREASURER	1.00	X	X					0.	0.	0.
(6) LOIS BASS DIRECTOR	1.00	X						0.	0.	0.
(7) DEB FINNEGAN DIRECTOR	1.00	X						0.	0.	0.
(8) BECKIE KAUFMANN DIRECTOR	1.00	X						0.	0.	0.
(9) NANCY NEESEER DIRECTOR	1.00	X						0.	0.	0.
(10) RANDI STRATMEYER DIRECTOR	1.00	X						0.	0.	0.
(11) JULIE MOIR DIRECTOR	1.00	X						0.	0.	0.
(12) CECILY TUCKER DIRECTOR	1.00	X						0.	0.	0.
(13) DIANE JANS DIRECTOR	1.00	X						0.	0.	0.
(14) KELLY COBURN DIRECTOR	1.00	X						0.	0.	0.
(15)										
(16)										
(17)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations IN Sch 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
(18)		Individual trustee	Institutional trustee	Officer	Key employee	Former		
(19)								
(20)								
(21)								
(22)								
(23)								
(24)								
(25)								
(26)								
(27)								
(28)								
(29)								
1b Sub-total						► 46,367.	0.	0.
c Total from continuation sheets to Part VII, Section A						►		
d Total (add lines 1b and 1c)						► 46,367.	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 ►

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual	3	-
4 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? If 'Yes' complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person	5	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
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 ►		

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a 60,000.				
	b Membership dues	1b				
	c Fundraising events	1c 3,959.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 16,109.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 66,981.				
	g Noncash contributions included in lns 1a-1f	\$ 50,000.				
	h Total. Add lines 1a-1f	► 147,049.				
PROGRAM SERVICE REVENUE	2a DAY CARE FEES	Business Code 624410	335,935.	335,935.	0.	
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	► 335,935.				
	3 Investment income (including dividends, interest and other similar amounts)	► 435.	0.	0.	435.	
4 Income from investment of tax-exempt bond proceeds	►					
5 Royalties	►					
6a Gross Rents	(i) Real	(ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)	►					
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)	►					
8a Gross income from fundraising events (not including \$ 3,959. of contributions reported on line 1c).						
See Part IV, line 18	a 6,604.					
b Less: direct expenses	b 6,604.					
c Net income or (loss) from fundraising events	► 0.		0.	0.		
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities	►					
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory	►					
Miscellaneous Revenue	Business Code					
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d	► 483,419.	335,935.	0.	435.		
12 Total revenue. See instructions	►					

**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>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	<b>46,367.</b>	<b>0.</b>	<b>46,367.</b>	<b>0.</b>
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	<b>261,514.</b>	<b>248,208.</b>	<b>13,306.</b>	<b>0.</b>
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	<b>14,707.</b>	<b>7,881.</b>	<b>6,826.</b>	<b>0.</b>
10 Payroll taxes	<b>22,774.</b>	<b>18,159.</b>	<b>4,615.</b>	<b>0.</b>
11 Fees for services (non-employees)				
a Management				
b Legal	<b>253.</b>	<b>253.</b>	<b>0.</b>	<b>0.</b>
c Accounting	<b>6,758.</b>	<b>0.</b>	<b>6,758.</b>	<b>0.</b>
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	<b>1,547.</b>	<b>0.</b>	<b>1,547.</b>	<b>0.</b>
12 Advertising and promotion	<b>5,471.</b>	<b>5,471.</b>	<b>0.</b>	<b>0.</b>
13 Office expenses	<b>16,736.</b>	<b>12,169.</b>	<b>4,567.</b>	<b>0.</b>
14 Information technology				
15 Royalties				
16 Occupancy	<b>50,000.</b>	<b>48,808.</b>	<b>1,192.</b>	<b>0.</b>
17 Travel	<b>2,199.</b>	<b>2,199.</b>	<b>0.</b>	<b>0.</b>
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	<b>4,491.</b>	<b>3,337.</b>	<b>1,154.</b>	<b>0.</b>
23 Insurance	<b>7,432.</b>	<b>5,740.</b>	<b>1,692.</b>	<b>0.</b>
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 <b>BAD DEBTS</b>	<b>5,648.</b>	<b>5,648.</b>	<b>0.</b>	<b>0.</b>
b <b>FOOD</b>	<b>24,442.</b>	<b>24,442.</b>	<b>0.</b>	<b>0.</b>
c <b>REPAIRS AND MAINTENANCE</b>	<b>9,413.</b>	<b>8,600.</b>	<b>813.</b>	<b>0.</b>
d <b>SMALL EQUIPMENT</b>	<b>3,576.</b>	<b>3,576.</b>	<b>0.</b>	<b>0.</b>
e <b>TRAINING</b>	<b>1,864.</b>	<b>1,383.</b>	<b>481.</b>	<b>0.</b>
f All other expenses	<b>3,687.</b>	<b>3,034.</b>	<b>653.</b>	<b>0.</b>
25 Total functional expenses. Add lines 1 through 24f	<b>488,879.</b>	<b>398,908.</b>	<b>89,971.</b>	<b>0.</b>
26 Joint costs. 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) Beginning of year		(B) End of year		
ASSETS	1 Cash – non-interest-bearing	33,017.	1	49,709.		
	2 Savings and temporary cash investments	110,537.	2	100,972.		
	3 Pledges and grants receivable, net	69,360.	3	54,220.		
	4 Accounts receivable, net	11,755.	4	11,371.		
	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		7			
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges	1,007.	9	1,285.		
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	54,337.				
	b Less accumulated depreciation	10b 33,708.	10c 13,149.	10c 20,629.		
	11 Investments – publicly traded securities		11			
	12 Investments – other securities See Part IV, line 11		12			
	13 Investments – program-related. See Part IV, line 11		13			
	14 Intangible assets		14			
	15 Other assets. See Part IV, line 11	3,000.	15	3,000.		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>241,825.</b>	<b>16</b>	<b>241,186.</b>			
LIABILITIES	17 Accounts payable and accrued expenses	30,180.	17	31,591.		
	18 Grants payable		18			
	19 Deferred revenue		19	3,410.		
	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		23			
	24 Unsecured notes and loans payable to unrelated third parties		24			
	25 Other liabilities Complete Part X of Schedule D	3,000.	25	3,000.		
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>33,180.</b>	<b>26</b>	<b>38,001.</b>		
	NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.				
		27 Unrestricted net assets	134,510.	27	139,225.	
		28 Temporarily restricted net assets	74,135.	28	63,960.	
		29 Permanently restricted net assets		29		
		Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
		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 Total net assets or fund balances.		208,645.	33	203,185.		
<b>34 Total liabilities and net assets/fund balances</b>		<b>241,825.</b>	<b>34</b>	<b>241,186.</b>		

BAA

Form 990 (2010)

**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	483,419.
2 Total expenses (must equal Part IX, column (A), line 25)	2	488,879.
3 Revenue less expenses. Subtract line 2 from line 1	3	-5,460.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	208,645.
5 Other changes in net assets or fund balances (explain in Schedule O)	5	
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	203,185.

**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?	2a	x
b Were the organization's financial statements audited by an independent accountant?	2b	x
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	x
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
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 checked="" type="checkbox"/> Separate basis <input 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?	3a	x
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	

BAA

Form 990 (2010)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

**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.

Name of the organization

**UNITED DAY CARE CENTER, INC.**

Employer identification number

**46-0312397**

**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 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?

	<b>Yes</b>	<b>No</b>
11g (i)		
11g (ii)		
11g (iii)		

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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2010

**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 '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 by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part 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						▶ <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	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%

16a 33-1/3% support test – 2010. 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 – 2009. 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 – 2010. 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 – 2009. 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 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 yr 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')	91,101.	74,863.	103,512.	112,284.	147,049.	528,809.
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	257,366.	298,227.	307,961.	316,623.	335,935.	1,516,112.
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						
<b>6 Total.</b> Add lines 1 through 5	<b>348,467.</b>	<b>373,090.</b>	<b>411,473.</b>	<b>428,907.</b>	<b>482,984.</b>	<b>2,044,921.</b>
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						<b>2,044,921.</b>

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ►

	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6	<b>348,467.</b>	<b>373,090.</b>	<b>411,473.</b>	<b>428,907.</b>	<b>482,984.</b>	<b>2,044,921.</b>
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,797.	4,067.	2,105.	496.	435.	9,900.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	<b>2,797.</b>	<b>4,067.</b>	<b>2,105.</b>	<b>496.</b>	<b>435.</b>	<b>9,900.</b>
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)	<b>351,264.</b>	<b>377,157.</b>	<b>413,578.</b>	<b>429,403.</b>	<b>483,419.</b>	<b>2,054,821.</b>

**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	99.52 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	99.48 %

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

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.48 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.52 %

**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)**Department of the Treasury  
Internal Revenue Service

OMB No 1545 0047

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.  
 ► Attach to Form 990. ► See separate instructions.

**2010****Open to Public  
Inspection**

Name of the organization

Employer identification number

**UNITED DAY CARE CENTER, INC.****46-0312397****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?  Yes  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?  Yes  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).

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 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
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

1b 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 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
1c	
1d	
1e	
1f	

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the 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
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

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				
b Buildings				
c Leasehold improvements		12,592.	4,474.	8,118.
d Equipment		41,745.	29,234.	12,511.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

► 20,629. Schedule D (Form 990) 2010

BAA

**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		
(2) Closely-held equity interests		
(3) Other		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12) ►		

**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) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13) ►		

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

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
Total. (Column (b) must equal Form 990, Part X, column(B), line 15) ►	

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) RESERVE FOR SD UNEMPLOYMENT	3,000.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25) ►	3,000.

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**

1 Total revenue (Form 990, Part VIII, column (A), line 12)	483,419.
2 Total expenses (Form 990, Part IX, column (A), line 25)	488,879.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	-5,460.
4 Net unrealized gains (losses) on investments	
5 Donated services and use of facilities	
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV)	
9 Total adjustments (net) Add lines 4 through 8	
10 Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	-5,460.

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

1 Total revenue, gains, and other support per audited financial statements	1	490,023.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains on investments	2a	
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV)	2d	6,604.
e Add lines 2a through 2d	2e	6,604.
3 Subtract line 2e from line 1	3	483,419.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	483,419.

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

1 Total expenses and losses per audited financial statements	1	495,483.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV.)	2d	6,604.
e Add lines 2a through 2d	2e	6,604.
3 Subtract line 2e from line 1	3	488,879.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	488,879.

**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.

**Pt X****THE ORGANIZATION ADOPTED THE PROVISIONS OF FASB****ACCOUNTING STANDARDS CODIFICATION TOPIC ASC 740-10****(PREVIOUSLY FINANCIAL INTERPRETATION NO. 48, ACCOUNTING****FOR UNCERTAINTY IN INCOME TAXES), ON JANUARY 1, 2009.****THE IMPLEMENTATION OF THIS STANDARD HAD NO IMPACT ON****THE FINANCIAL STATEMENTS. AS OF BOTH THE DATE OF****ADOPTION AND AS OF DECEMBER 31, 2010 AND 2009, THE****UNRECOGNIZED TAX BENEFIT ACCRUAL WAS ZERO.**

**Part XIV** Supplemental Information (continued)**Pt XII Line 2d INCOME FROM FUNDRAISING EVENTS****Pt XIII Line 2d DIRECT EXPENSES OF FUNDRAISING EVENTS**

**SCHEDULE M**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

► Complete if the organization answered 'Yes'  
on Form 990, Part IV, lines 29 or 30.  
► Attach to Form 990.

OMB No. 1545-0047

**2010**

Open To Public  
Inspection

Name of the organization

**UNITED DAY CARE CENTER, INC.**

Employer identification number

**46-0312397**

**Part I | Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution— Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (CLASSROOM SPACE -----)	X	2	48,808.	FMV RENT
26 Other ► (OFFICE SPACE -----)	X	1	1,192.	FMV RENT
27 Other ► (-----)				
28 Other ► (-----)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

**29**

**0.**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) 2010

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2010**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

Open to Public  
Inspection

Name of the organization

**UNITED DAY CARE CENTER, INC.**

Employer identification number

**46-0312397**

Pt VI-A, Line 2 JEANNE RICHARDS, THE BOARD SECRETARY, AND RANDI STRATMEYER, A BOARD DIRECTOR, HAVE A FAMILY RELATIONSHIP.

Pt VI-A, Line 3 CONTROL OVER MANAGEMENT DUTIES IS THE RESPONSIBILITY OF THE EXECUTIVE DIRECTOR.

Pt VI-A, Line 7a ASBURY UNITED METHODIST CHURCH AND FIRST UNITED METHODIST CHURCH, WHO PROVIDE CLASSROOM AND OFFICE SPACE TO THE ORGANIZATION, BOTH SELECT CHURCH MEMBERS TO SERVE ON THE BOARD OF DIRECTORS DURING THEIR ANNUAL CHARGE CONFERENCES. FOR 2010 THERE WERE 10 BOARD MEMBERS FROM FIRST UNITED METHODIST CHURCH AND 3 BOARD MEMBERS FROM ASBURY UNITED METHODIST CHURCH.

Pt VI-A, Line 8b THE ORGANIZATION HAS NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS.

Pt VI-B, Line 11a THE 990 IS MADE AVAILABLE AT THE ORGANIZATIONS OFFICE FOR ALL BOARD MEMBERS TO REVIEW IF THEY WANT TO. OTHERWISE, BEFORE THE 990 IS FILED, THE EXECUTIVE DIRECTOR WILL READ THROUGH THE ENTIRE RETURN AND CHECK THE NUMBERS TO SEE THAT THEY AGREE WITH THE ORGANIZATION'S RECORDS. THE EXECUTIVE DIRECTOR ALSO CHECKS THE ANSWERS TO ALL THE QUESTIONS TO SEE THAT THEY APPROPRIATELY REFLECT THE ORGANIZATION'S POLICIES, PROCEDURES, ETC.

Pt VI-B, Line 12c THE EXECUTIVE DIRECTOR OVERSEES THE ORGANIZATIONS CONFLICT OF INTEREST POLICY. OFFICERS AND DIRECTORS MUST ANNUALLY REPORT TO THE EXECUTIVE DIRECTOR OR BOARD PRESIDNT WHETHER OR NOT THEY ARE AWARE OF ANY CONFLICTS OF INTEREST REGARDING THEMSELVES. ANY CONFLICTS OF INTEREST THAT MAY

Name of the organization

UNITED DAY CARE CENTER, INC.

Employer identification number

46-0312397

ARISE ARE BROUGHT TO THE ATTENTION OF THE BOARD OF DIRECTORS

BY THE EXECUTIVE DIRECTOR. THE INDIVIDUAL WHO HAS A

CONFLICT OF INTEREST IS THEN NOT ALLOWED TO VOTE ON ISSUES

WHERE THE CONFLICT OF INTEREST WOULD BE AN ISSUE.

Pt VI-B, Line 15 THE UNITED DAY CARE'S PROCESS TO DETERMINE COMPENSATION OF THE

EXECUTIVE DIRECTOR IS BASED ON EXPERIENCE, QUALIFICATIONS, SKILLS,

LEADERSHIP, COMMUNICATION, DECISION MAKING, ACCOUNTABILITY,

AND OTHER FACTORS AS DEEMED NECESSARY. THE BOARD MAKES A

DECISION ABOUT COMPENSATION AND THE BOARD PRESIDENT DISCUSSES

THE REVIEW WITH THE EXECUTIVE DIRECTOR. THE COMPENSATION

AGREEMENT IS IN WRITING. A REVIEW WAS LAST CONDUCTED OCTOBER 2010.

Pt VI-C, Line 19 THE ORGANIZATION WILL PROVIDE PAPER COPIES IF ITS

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND

AUDITED FINANCIAL STATEMENTS UPON REQUEST.

## Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 1 (continued)**

Briefly describe the organization's mission:

ON THEIR FAMILY INCOME. IT IS FURTHER THE MISSION OF THE CENTER TO PROVIDE AN ENVIRONMENT FOR THESE CHILDREN THAT FOSTERS PHYSICAL, SOCIAL, COGNITIVE, LANGUAGE AND EMOTIONAL DEVELOPMENT.

Form 4562

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

UNITED DAY CARE CENTER, INC.

Business or activity to which this form relates

Form 990 / Form 990EZ

Depreciation and Amortization  
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No. 1545-0172

2010

Attachment  
Sequence No 67Identifying number  
46-0312397

## Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1
2 Total cost of section 179 property placed in service (see instructions)	2
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4 Reduction in limitation. Subtract line 3 from line 2 If zero or less, enter -0-	4
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29		7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8
9 Tentative deduction. Enter the smaller of line 5 or line 8			9
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562			10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)			11
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			12
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12	► 13		

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)	14
15 Property subject to section 168(f)(1) election	15
16 Other depreciation (including ACRS)	16

## 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	17	3,294.
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
19a 3-year property						
b 5-year property		11,972.	5.0 yrs	HY	S/L	1,197.
c 7-year property						
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			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

## Section C – Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a 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	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	4,491.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain 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)						25		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1						29		

**Section B – Information on Use of Vehicles**

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

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	
	Yes	No										
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?												
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39 Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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