

Return of Organization Exempt From Income Tax

2000

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

Header section A-F: For the 2000 calendar year, or tax year period beginning 9/01, 2000, and ending 8/31, 2001. Includes fields for Employer identification number (58-1919768) and Telephone number (404 943 1070).

Section G: Organization type (501(c)(3)). Section H: H(a) Is this a group return filed for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Main table with 21 rows. Columns include description, sub-rows (a, b, c), and total amounts. Key entries: 1a 498,056; 1b 747,484; 1c 4,645,232; 1d 5,890,772; 2 457,282; 4 52,656; 7 -73,885; 8d -8,017; 9c 252,552; 12 6,572,497; 13 5,811,977; 14 216,456; 15 199,718; 16 121,212; 17 6,349,363; 18 223,134; 19 2,397,828; 20 -44,932; 21 2,576,030.

SCANNED MAY 09 2001

RECEIVED APR 18 2002

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B) (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See Specific Instructions on page 20)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	176,451	176,451	
26	Other salaries and wages	26	3,573,260	3,376,476	94,829
27	Pension plan contributions	27			101,955
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32	339,035	251,312	68,198
33	Supplies	33	92,286	79,432	3,309
34	Telephone	34	48,592	41,344	2,498
35	Postage and shipping	35	13,114	9,477	1,030
36	Occupancy	36	383,545	361,210	10,163
37	Equipment rental and maintenance	37	61,385	51,213	3,546
38	Printing and publications	38	20,718	16,723	1,334
39	Travel	39	187,861	173,912	4,985
40	Conferences, conventions, and meetings	40	77,842	73,859	1,963
41	Interest	41	4,617	184	4,432
42	Depreciation, depletion, etc (attach schedule)	42	129,009	123,465	5,544
43	Other expenses (itemize) a STATEMENT 6	43a	1,120,436	1,076,919	14,625
	b	43b			
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13 - 15.	44	6,228,151	5,811,977	216,456

Reporting of Joint Costs Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23)

What is the organization's primary exempt purpose? **SEE STATEMENT 7**

Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)
a OCCUPATIONAL, PHYSICAL AND SPEECH THERAPY FOR PERSONS AGED 0-21 YEARS AND DAY CARE FACILITIES FOR DISABLED AND ABLED CHILDREN AGE 0-5 YEARS (Grants and allocations \$ 0)
b (Grants and allocations \$)
c (Grants and allocations \$)
d (Grants and allocations \$)
e Other program services (attach schedule) (Grants and allocations \$)
f Total of Program Service Expenses (should equal line 44, column (B), Program services) 5,811,977

Part IV Balance Sheets (See Specific Instructions on page 23)

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
ASSETS	45 Cash - non-interest-bearing		951,526	45	1,028,420
	46 Savings and temporary cash investments			46	
	47 a Accounts receivable	47a	447,241		
	b Less allowance for doubtful accounts	47b		47c	447,241
	48 a Pledges receivable	48a	117,156		
	b Less allowance for doubtful accounts	48b		48c	117,156
	49 Grants receivable		36,086	49	18,804
	50 Receivables from officers, directors, trustees, and key employees (attach sch)			50	
	51 a Other notes and loans receivable (attach schedule)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use		5,865	52	
	53 Prepaid expenses and deferred charges		6,064	53	8,757
	54 Investments - securities (attach schedule)			54	
	55 a Investments - land, buildings, and equipment basis	55a	1,393,815		
	b Less accumulated depreciation (attach schedule) STMT 8	55b	206,868	811,630	55c
56 Investments - other (attach schedule)			56		
57 a Land, buildings, and equipment basis	57a				
b Less accumulated depreciation (attach schedule)	57b		57c		
58 Other assets (describe ► <u>SEE STATEMENT 9</u>)		487,787	58	415,867	
59 Total assets (add lines 45 through 58) (must equal line 74)		2,842,418	59	3,223,192	
LIABILITIES	60 Accounts payable and accrued expenses		444,590	60	589,880
	61 Grants payable			61	
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64 a Tax-exempt bond liabilities (attach schedule)			64a	
	b Mortgages and other notes payable (attach schedule)			64b	
	65 Other liabilities (describe ► <u>SEE STATEMENT 10</u>)			65	57,282
66 Total liabilities (add lines 60 through 65)		444,590	66	647,162	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		1,918,988	67	2,171,075
	68 Temporarily restricted			68	
	69 Permanently restricted		478,840	69	404,955
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		2,397,828	73	2,576,030
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)		2,842,418	74	3,223,192

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 26)		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity			X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes			X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement			X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?			X
b	If "Yes," enter the name of the organization ▶ <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0	
b	Did the organization file Form 1120-POL for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b	N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations Enter			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX	88		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ <u>0</u> , section 4912 ▶ <u>0</u> , section 4955 ▶ <u>0</u>			
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0</u>			0
d	Enter Amount of tax in 89c, above, reimbursed by the organization ▶ <u>0</u>			0
90a	List the states with which a copy of this return is filed ▶ <u>GEORGIA</u>			
b	Number of employees employed in the pay period that includes March 12, 2000 (See instructions)	90b	125	
91	The books are in care of ▶ <u>KAREN BREWSTER</u> Telephone no ▶ <u>404 943 1070</u> Located at ▶ <u>5600 ROSWELL ROAD STE 100</u> ZIP code ▶ <u>30342</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>92</u>			N/A ▶ <input type="checkbox"/> N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30)

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a THERAPY / DAY CARE					457,282
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	52,656	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	-73,885	
100 Gain/loss from sales of assets other than inventory					-8,017
101 Net income or (loss) from special events					252,552
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a MISCELLANEOUS					1,137
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				-21,229	702,954
105 Total (add line 104, columns (B), (D), and (E))					681,725

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 12

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31)

(A) Name, address and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please 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.

page 14

Date: 4/15/00

Type or print name and title: _____

Check II: _____ Preparer's SSN or PTIN: _____

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

EASTER SEAL OF NORTH GEORGIA, INC

58-1919768

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
J. LOVE 5600 ROSWELL ROAD, #100	DIR EARLY ED AS NEEDED	61,891	3,843	0
R. GWALTNEY 5600 ROSWELL ROAD, #100	DIR H.R. AS NEEDED	46,456	3,241	0
L. WEINICK 5600 ROSWELL ROAD, #100	DIRECTOR MKTG AS NEEDED	43,238	3,842	0
G. FERGUSON 5600 ROSWELL ROAD, #100	SERVICES MGR AS NEEDED	39,925	0	0
F. ROBERTS 5600 ROSWELL ROAD, #100	CONTROLLER AS NEEDED	49,219	3,896	0
Total number of other employees paid over \$50,000 ▶		0		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

0

Part III Statements About Activities

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1	X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions</p>	2e	X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc.?</p>	3	X
<p>4a Do you have a section 403(b) annuity plan for your employees?</p>	4a	X
<p>b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments (See page 2 of the instructions)</p>		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V, page 5)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state
▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	6,063,628	3,560,668	674,183	1,370,277	11,668,756
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	24,029	4,723	2,666	6,989	38,407
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets. SEE ST 13	1,132,034	577,883	1,072,815	940,869	3,723,601
23 Total of lines 15 through 22	7,219,691	4,143,274	1,749,664	2,318,135	15,430,764
24 Line 23 minus line 17	7,219,691	4,143,274	1,749,664	2,318,135	15,430,764
25 Enter 1% of line 23	72,197	41,433	17,497	23,181	
26 Organizations described on lines 10 or 11	<p>a Enter 2% of amount in column (e), line 24</p> <p>b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.</p> <p>c Total support for section 509(a)(1) test. Enter line 24, column (e).</p> <p>d Add Amounts from column (e) for lines 18 38,407 19 _____ 22 3,723,601 26b _____</p> <p>e Public support (line 26c minus line 26d total)</p> <p>f Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p>26a 308,615</p> <p>26b</p> <p>26c 15,430,764</p> <p>26d 3,762,008</p> <p>26e 11,668,756</p> <p>26f 75.62%</p>
27 Organizations described on line 12	<p>a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A</p> <p>(1999) _____ (1998) _____ (1997) _____ (1996) _____</p> <p>b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year.</p> <p>(1999) _____ (1998) _____ (1997) _____ (1996) _____</p> <p>c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____</p> <p>d Add Line 27a total _____ and line 27b total _____</p> <p>e Public support (line 27c total minus line 27d total)</p> <p>f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)</p> <p>g Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p>h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				<p>27c</p> <p>27d</p> <p>27e</p> <p>27f</p> <p>27g %</p> <p>27h %</p>

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

Part V

Private School Questionnaire (See page 5 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

Table with columns for question numbers (29-35), sub-questions (a-h), and response columns (Yes, No, N/A). Contains questions about nondiscriminatory policies, records, and financial aid.

Part VI-A

Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions) (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check here a [] if the organization belongs to an affiliated group
Check here b [] if you checked "a" above and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

(a) Affiliated group totals
(b) To be completed for ALL electing organizations

Table with 4 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include lines 36-44 for lobbying expenditures and nontaxable amounts.

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 9 of the instructions)

Lobbying Expenditures During 4-Year Averaging Period

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2000, (b) 1999, (c) 1998, (d) 1997, (e) Total. Rows include lines 45-50 for lobbying nontaxable amount, ceiling amount, total lobbying expenditures, grassroots nontaxable amount, and grassroots lobbying expenditures.

Part VI-B

Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

Table with 3 columns: Yes, No, Amount. Rows correspond to items a-i: a Volunteers, b Paid staff or management, c Media advertisements, d Mailings to members, e Publications, f Grants to other organizations, g Direct contact with legislators, h Rallies/demonstrations, i Total lobbying expenditures.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule of Contributors

2000

Department of the Treasury
Internal Revenue Service

Supplementary information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

Name of organization

Employer identification number

EASTER SEAL OF NORTH GEORGIA, INC.

58-1919768

Organization type (check one) - Section

- 501(c)(3) ◀ (enter number), 527 or
- 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations - Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see General rule below) ▶

Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ \$

Note: This form is generally not open to public inspection except for section 527 organizations

Name of organization EASTER SEAL OF NORTH GEORGIA, INC.	Employer identification number 58-1919768
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Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>280,900</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>2</u>		\$ <u>129,089</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
---	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
---	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
---	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
---	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Employer identification number

EASTER SEAL OF NORTH GEORGIA, INC

58-1919768

Part II Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____

EASTER SEAL OF NORTH GEORGIA, INC

58-1919768

Part III Section 501(c)(7), (8), or (10) organizations that received more than \$1,000 in charitable gifts during the year-

• Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions)

▶ \$

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

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EASTER SEAL OF NORTH GEORGIA, INC

58-1919768

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STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME

U/R GAIN, PERPETUAL TRUST	\$	-73,885
TOTAL	\$	<u>-73,885</u>

STATEMENT 2
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

OTHER ASSETS -

DESCRIPTION.	ACCOUNTING SOFTWARE
DATE ACQUIRED:	6/02/97
HOW ACQUIRED:	PURCHASED
DATE SOLD:	9/11/01
TO WHOM SOLD.	
GROSS SALES PRICE:	1,295
COST OR OTHER BASIS:	1,295
EXPENSES OF SALE.	0
DEPRECIATION:	433

GAIN (LOSS)		\$	433
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DESCRIPTION.	LEASEHOLD IMPROVEMENTS
DATE ACQUIRED:	6/30/96
HOW ACQUIRED:	PURCHASED
DATE SOLD	8/01/01
TO WHOM SOLD.	
GROSS SALES PRICE:	0
COST OR OTHER BASIS:	78,228
EXPENSES OF SALE:	0
DEPRECIATION:	69,778

GAIN (LOSS)		-8,450
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GAIN (LOSS) FROM OTHER ASSETS		<u>-8,017</u>
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TOTAL GAIN (LOSS)		<u>\$ -8,017</u>
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**STATEMENT 3
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS**

SPECIAL EVENTS -

- A) CAR DONATION PROGRAM
- B) SANTA DOLLARS
- C) ORNAMENTS
- OTHER) SOFTBALL

SPECIAL EVENTS	A	B	C	OTHER	TOTAL
GROSS RECEIPTS	\$ 236,824	21,614	13,861	10,097	282,396
LESS CONTRIBUTIONS	0	0	0	0	0
GROSS REVENUE	236,824	21,614	13,861	10,097	282,396
LESS DIRECT EXPENSES	0	11,112	10,185	8,547	29,844
NET INCOME (LOSS)	<u>\$ 236,824</u>	<u>10,502</u>	<u>3,676</u>	<u>1,550</u>	<u>252,552</u>

**STATEMENT 4
FORM 990, PART I, LINE 16
PAYMENTS TO AFFILIATES**

NAME AND ADDRESS	PURPOSE OF PAYMENT	AMOUNT
NATIONAL EASTER SEAL SOCIETY	MEMBERSHIP DUES	\$. 121,212
TOTAL		<u>\$ 121,212</u>

**STATEMENT 5
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

RESTATEMENT OF PRIOR YEAR BALANCE ...	\$ -44,932
TOTAL	<u>\$ -44,932</u>

**STATEMENT 6
FORM 990, PART II, LINE 43
OTHER EXPENSES**

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BAD DEBTS	\$ 24,252	23,481		771

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EASTER SEAL OF NORTH GEORGIA, INC

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STATEMENT 6 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CLASSROOM SUPPLIES	\$ 157,578	157,578		
CONTRIBUTED GOODS & SERVICES	455,728	455,728		
DUES AND MEMBERSHIPS	4,722	3,603	258	861
FOOD	345,746	345,722		24
INSURANCE	38,000	31,279	5,350	1,371
MISCELLANEOUS	94,410	59,528	9,017	25,865
TOTAL	<u>\$1,120,436</u>	<u>1,076,919</u>	<u>14,625</u>	<u>28,892</u>

STATEMENT 7
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO OPERATE A NONPROFIT CENTER PRIMARILY FOR THE CARE OF AFFLICTED, INFIRM,
OR DISABLED PERSONS.

STATEMENT 8
FORM 990, PART IV, LINE 55B
INVESTMENTS - LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 1,393,815	206,868	1,186,947
TOTAL	<u>\$ 1,393,815</u>	<u>206,868</u>	<u>1,186,947</u>

STATEMENT 9
FORM 990, PART IV, LINE 58
OTHER ASSETS

	ENDING
BENEFICIAL INTEREST IN PERPETUAL TRUST	\$ 404,955
DEPOSITS	10,912
TOTAL	<u>\$ 415,867</u>

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EASTER SEAL OF NORTH GEORGIA, INC

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STATEMENT 10
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

	<u>ENDING</u>
DUE FROM EASTER SEALS, INC.	\$ 34,843
OTHER CURRENT LIABILITIES	22,439
TOTAL	<u>\$ 57,282</u>

STATEMENT 11
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE & AVG HRS/WK DEVOTED</u>	<u>COMP.</u>	<u>EMPLOYEE BEN. PLN CONTRIB.</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
DONNA DAVIDSON 3383 DEVON OAKS DR. MARIETTA, GA 30066	PRESIDENT & CEO 40	\$ 118,175	11,433	0
KAREN BREWSTER 1005 HEATHMOOR CT. NORCROSS, GA 30093	VICE PRESIDENT 40	58,276	5,504	0
STUART ALSTON, CARTER & ASSOC. 1275 PEACHTREE ST NE STE 100 ATLANTA, GA 30367	SECRETARY AS NEEDED	0	0	0
DIANNE BLAIKIE, BANK OF AMERIC 715 PTREE ST ATLANTA, GA 30308	DIRECTOR AS NEEDED	0	0	0
DARRELL GIBSON, CENTURY 21 4175 DUNWOODY TERRACE ATLANTA, GA 30341	CHAIRMAN AS NEEDED	0	0	0
DAVID HADDOW, HADDOW & CO 50 HURT PLAZA, 9TH FLR ATLANTA, GA 30303	DIRECTOR AS NEEDED	0	0	0
DANA HALBERG, THE ARDEN GROUP 3495 PIEDMONT RD NE ATLANTA, GA 30305	VICE-CHAIR AS NEEDED	0	0	0
ANNE RAMPACEK, ALSTON & BIRD 1201 W PTREE ST ATLANTA, GA 30309	DIRECTOR AS NEEDED	0	0	0

CLIENT 3697

EASTER SEAL OF NORTH GEORGIA, INC.

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STATEMENT 11 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE		EXPENSE ACCOUNT/ OTHER
			BEN CONTRIB	PLN	
STERLING DAVIS, COX BROADCASTI 1400 LAKE HEARN DR., NE ATLANTA, GA 30319	DIRECTOR AS NEEDED	\$ 0	0	0	0
MICHAEL GRILLAERT, KPMG 303 PEACHTREE ST., NE ATLANTA, GA 30308	TREASURER AS NEEDED	0	0	0	0
		TOTAL	\$ 176,451	16,937	0

STATEMENT 12
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	ORGANIZATION PROVIDES THERAPY SERVICES AND DAY CARE FOR DISABLED CHILDREN, FOR WHICH IT RECEIVES SOME REMUNERATION
101	FUND RAISING ACTIVITIES ENHANCE COMMUNITY AWARENESS OF AND INVOLVEMENT WITH THE ORGANIZATION PARTICIPANTS BECOME MORECOGNIZANT OF THE NEEDS OF DISABLED AND LOW INCOME INDIVIDUALS AND CAN LEARN OF VOLUNTEER OPPORTUNITIES OFFERED BY THE ORGANIZATION TO ASSIST THEM.
103	MISCELLANEOUS ITEMS RELATING TO DAYCARE AND THERAPY SERVICES WHICH ARE EXEMPT FUNCTION INCOME PRODUCERS.
100	SALE OF MISCELLANEOUS FIXED ASSETS

STATEMENT 13
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 1999	(B) 1998	(C) 1997	(D) 1996	(E) TOTAL
PROGRAM SERVICE REVENUE	\$ 499,894	\$ 236,558	\$ 625,206	\$ 437,210	\$ 1,798,868
	0	0	0	0	0
OTHER REVENUE	34,572	83,084	21,440	57,905	197,001
SPECIAL FUND RAISING EVENTS	225,901	258,241	426,169	445,754	1,356,065
ASSET SALE	371,667	0	0	0	371,667
TOTAL	\$ 1,132,034	\$ 577,883	\$ 1,072,815	\$ 940,869	\$ 3,723,601

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization EASTER SEAL OF NORTH GEORGIA, INC.	Employer identification number 58-1919768
	Number, street, and room or suite no. If a PO box, see instructions 5600 DRUID HILLS ROAD #100	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions ATLANTA, GA 30342	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 4/15, 2002, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► calendar year 20__ or

► tax year beginning 9/01, 2000, and ending 8/31, 2001

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true correct and complete and that I am authorized to prepare this form

Signature ► Angela R Maxwell Title ► CPA Date ► 1-14-02

For Paperwork Reduction Act Notice, see Instruction