

# Return of Organization Exempt From Income Tax

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

**2005**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2005 calendar year, or tax year beginning **SEP 1, 2005** and ending **AUG 31, 2006**

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or pnnr or type See Specific Instructions	<b>C</b> Name of organization <b>EASTER SEALS NORTH GEORGIA, INC.</b>		<b>D</b> Employer identification number <b>58-1919768</b>
		Number and street (or P O box if mail is not delivered to street address) Room/suite <b>1200 LAKE HEARN DRIVE, NE 250</b>		<b>E</b> Telephone number <b>404-214-0802</b>
		City or town, state or country, and ZIP + 4 <b>ATLANTA, GA 30319</b>		<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

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

**H and I are not applicable to section 527 organizations.**

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates ▶ **N/A**

**H(c)** Are all affiliates included? **N/A**  Yes  No (If "No," attach a list)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Group Exemption Number ▶ **N/A**

**G** Website: ▶ **WWW.NORTHGEORGIA.EASTERSEALS.COM**

**J** Organization type (check only one) ▶  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **8,984,242.**

**M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>1</b> Contributions, gifts, grants, and similar amounts received			<table border="1"> <tr><td><b>1a</b></td><td><b>743,672.</b></td></tr> <tr><td><b>1b</b></td><td><b>360,994.</b></td></tr> <tr><td><b>1c</b></td><td><b>6,040,993.</b></td></tr> </table>	<b>1a</b>	<b>743,672.</b>	<b>1b</b>	<b>360,994.</b>	<b>1c</b>	<b>6,040,993.</b>	<table border="1"> <tr><td><b>1d</b></td><td><b>7,145,659.</b></td></tr> </table>	<b>1d</b>	<b>7,145,659.</b>
	<b>1a</b>	<b>743,672.</b>										
	<b>1b</b>	<b>360,994.</b>										
	<b>1c</b>	<b>6,040,993.</b>										
	<b>1d</b>	<b>7,145,659.</b>										
	<b>a</b> Direct public support											
	<b>b</b> Indirect public support											
	<b>c</b> Government contributions (grants)											
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <b>7,145,659.</b> noncash \$ _____ )											
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)			<b>2</b> <b>1,651,545.</b>								
	<b>3</b> Membership dues and assessments			<b>3</b>								
	<b>4</b> Interest on savings and temporary cash investments			<b>4</b> <b>97,886.</b>								
<b>5</b> Dividends and interest from securities			<b>5</b>									
<b>6 a</b> Gross rents	<b>6a</b>											
<b>b</b> Less rental expenses	<b>6b</b>											
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)			<b>6c</b>									
<b>7</b> Other investment income (describe ▶ _____ )			<b>7</b>									
<b>8 a</b> Gross amount from sales of assets other than inventory	<table border="1"> <tr> <th>(A) Securities</th> <th>(B) Other</th> </tr> <tr><td><b>8a</b></td><td></td></tr> <tr><td><b>8b</b></td><td></td></tr> <tr><td><b>8c</b></td><td></td></tr> </table>		(A) Securities	(B) Other	<b>8a</b>		<b>8b</b>		<b>8c</b>			
(A) Securities	(B) Other											
<b>8a</b>												
<b>8b</b>												
<b>8c</b>												
<b>b</b> Less cost or other basis and sales expenses												
<b>c</b> Gain or (loss) (attach schedule)												
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))			<b>8d</b>									
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>												
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>	<b>16,039.</b>										
<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>	<b>2,500.</b>										
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)		<b>SEE STATEMENT 1</b>	<b>9c</b> <b>13,539.</b>									
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>											
<b>b</b> Less cost of goods sold	<b>10b</b>											
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			<b>10c</b>									
<b>11</b> Other revenue (from Part VII, line 103)			<b>11</b> <b>73,113.</b>									
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			<b>12</b> <b>8,981,742.</b>									
<b>Expenses</b>	<b>13</b> Program services (from line 44, column (B))		<b>13</b> <b>8,620,630.</b>									
	<b>14</b> Management and general (from line 44, column (C))		<b>14</b> <b>471,018.</b>									
	<b>15</b> Fundraising (from line 44, column (D))		<b>15</b> <b>150,284.</b>									
	<b>16</b> Payments to affiliates (attach schedule)	<b>SEE STATEMENT 2</b>		<b>16</b> <b>154,125.</b>								
	<b>17</b> Total expenses (add lines 16 and 44, column (A))			<b>17</b> <b>9,396,057.</b>								
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)		<b>18</b> <b>&lt;414,315.&gt;</b>									
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))		<b>19</b> <b>4,475,375.</b>									
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>SEE STATEMENT 3</b>		<b>20</b> <b>16,078.</b>								
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)			<b>21</b> <b>4,077,138.</b>								

**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

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 (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23 Specific assistance to individuals (attach schedule)	23	45,665.	45,665.	STATEMENT 5	
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc. **	25	233,849.	57,229.	161,044.	15,576.
26 Other salaries and wages	26	4,425,991.	4,294,435.	62,962.	68,594.
27 Pension plan contributions	27	42,777.	40,653.	1,090.	1,034.
28 Other employee benefits	28	644,081.	631,273.	8,707.	4,101.
29 Payroll taxes	29	502,471.	480,743.	15,103.	6,625.
30 Professional fundraising fees	30				
31 Accounting fees	31	53,000.	23,000.	30,000.	
32 Legal fees	32	13,769.		13,769.	
33 Supplies	33	509,267.	505,377.	2,299.	1,591.
34 Telephone	34	73,972.	60,671.	11,128.	2,173.
35 Postage and shipping	35	11,987.	7,620.	2,064.	2,303.
36 Occupancy	36	901,465.	856,040.	38,742.	6,683.
37 Equipment rental and maintenance	37	94,237.	73,514.	9,839.	10,884.
38 Printing and publications	38	11,930.	9,952.	856.	1,122.
39 Travel	39	161,638.	150,195.	6,279.	5,164.
40 Conferences, conventions, and meetings	40				
41 Interest	41	23,850.		23,850.	
42 Depreciation, depletion, etc. (attach schedule)	42	436,747.	424,722.	12,025.	
43 Other expenses not covered above (itemize):					
a PROFESSIONAL FEES	43a	623,766.	599,099.	23,017.	1,650.
b DUES AND MEMBERSHIPS	43b	21,734.	5,587.	14,881.	1,266.
c OTHER EXPENSES	43c	409,736.	354,855.	33,363.	21,518.
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	9,241,932.	8,620,630.	471,018.	150,284.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A,

(iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

\*\* SEE STATEMENT 4

Part III Statement of Program Service Accomplishments (See the instructions.)

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.

What is the organization's primary exempt purpose? ► SEE STATEMENT 6	Program Service Expenses
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
<b>a OCCUPATIONAL, PHYSICAL AND SPEECH THERAPY FOR PERSONS AGED 0-21 YEARS AND DAY CARE FACILITIES FOR DISABLED AND ABLE CHILDREN AGES 0-5</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	300,573.
<b>b HEAD START, EARLY HEAD START AND CHILDCARE SERVICES FOR DISABLED AND ABLE CHILDREN 0-5 YEARS. OUTCOMES INDICATED SIGNIFICANT GAINS IN ALL DEVELOPMENTAL AREAS FOR ALL OF ESNG'S CHILDREN.</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	8,320,057.
<b>c</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>d</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>e Other program services (attach schedule)</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ►	8,620,630.

Form 990 (2005)

**Part IV Balance Sheets** (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	266,003.	45	66,972.
	46 Savings and temporary cash investments	81,090.	46	480,905.
	47 a Accounts receivable	47a 77,139.		
	b Less: allowance for doubtful accounts	47b 8,502.	47c	68,637.
	48 a Pledges receivable	48a 146,137.		
	b Less: allowance for doubtful accounts	48b	48c	146,137.
	49 Grants receivable	497,075.	49	322,937.
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	33,440.	53	30,799.
	54 Investments - securities <b>STMT 7</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,081,361.	54	1,057,675.
	55 a Investments - land, buildings, and equipment: basis	55a 16,897.		
	b Less: accumulated depreciation	55b	55c	16,897.
56 Investments - other <b>SEE STATEMENT 8</b>	414,146.	56	421,643.	
57 a Land, buildings, and equipment: basis	57a 4,818,652.			
b Less: accumulated depreciation <b>STMT 9</b>	57b 2,185,807.	57c	2,632,845.	
58 Other assets (describe <b>▶ DEPOSITS</b> )	8,505.	58	17,961.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58	5,702,109.	59	5,263,408.	
Liabilities	60 Accounts payable and accrued expenses	664,683.	60	214,967.
	61 Grants payable		61	152,516.
	62 Deferred revenue	30,938.	62	163,369.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable <b>STMT 10</b>	368,124.	64b	297,878.
	65 Other liabilities (describe <b>▶ SEE STATEMENT 11</b> )	162,989.	65	357,540.
66 <b>Total liabilities.</b> Add lines 60 through 65	1,226,734.	66	1,186,270.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/></b> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	3,448,708.	67	2,676,114.
	68 Temporarily restricted	112,521.	68	186,862.
	69 Permanently restricted	914,146.	69	1,214,162.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/></b> 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 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	4,475,375.	73	4,077,138.	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	5,702,109.	74	5,263,408.	



Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 10
75 b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)
75 c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?
Note. Related organizations include section 509(a)(3) supporting organizations.
If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization
75 d Does the organization have a written conflict of interest policy?

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1 contains 'NONE' in column A.

Part VI Other Information (See the instructions.)

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
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.
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 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
80 a 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?
80 b If "Yes," enter the name of the organization N/A and check whether it is [ ] exempt or [ ] nonexempt
81 a Enter direct or indirect political expenditures (See line 81 instructions.) 81a 0
81 b Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

82 a 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?
82b 459,653.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations Enter: a Gross income from members or shareholders
87b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)
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 301.7701-3?
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0, section 4912 0, section 4955 0.
89b 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?
89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
89d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.
90 a List the states with which a copy of this return is filed GA
90b Number of employees employed in the pay period that includes March 12, 2005 207
91 a The books are in care of KAREN BREWSTER Telephone no 404-214-0802
Located at SAME ADDRESS AS PAGE 1 ZIP + 4 30319
91b 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)?
91c At any time during the calendar year, did the organization maintain an office outside of the United States?
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

Table with columns Yes and No for questions 91b and 91c.

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> THERAPY/DAY CARE					20,808.
<b>b</b> MEDICAL REHABILITATION					784,678.
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					130,151.
<b>g</b> Fees and contracts from government agencies					715,908.
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	97,886.	
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					13,539.
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue:					
<b>a</b> MISCELLANEOUS					73,113.
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0.		97,886.	1,738,197.
<b>105</b> Total (add line 104, columns (B), (D), and (E))					1,836,083.

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 the instructions.)

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)
93	RENUMERATION FOR THERAPY SERVICES AND DAY CARE
103	MISCELLANEOUS EXEMPT FUNCTION INCOME

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(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 the instructions.)

(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).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here: *Karen Brewster* 1/12/07 Karen Brewster VP Business + Finance

Paid Preparer's Use Only: Preparer's signature: *Aunt M. Thompson* Date: 1/10/07 Check if self-employed:  Preparer's SSN or PTIN: Firm's name (or yours if self-employed), address, and ZIP + 4: JONES AND KOLB, CPA'S 10 PIEDMONT CTR, STE 100 ATLANTA, GA 30305 EIN: Phone no: (404) 262-7920

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

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

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

**Supplementary Information-(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2005**

Name of the organization: **EASTER SEALS NORTH GEORGIA, INC.** Employer identification number: **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
B. WEATHERSBY 1200 LAKE HEARN DR, #250, ATLANTA, GA	ADMIN DIR 40.00	67,344.	4,478.	
R. GWALTNEY 1200 LAKE HEARN DR, #250, ATLANTA, GA	HR DIRECTOR 40.00	59,010.	6,137.	
G. FERGUSON 1200 LAKE HEARN DR, #250, ATLANTA, GA	FACILTY MGR 40.00	52,503.	4,498.	
Total number of other employees paid over \$50,000 ▶	0			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 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
INTEGRATED MANAGEMENT SYSTEMS 5295 HWY 78, STE D-132, STONE MOUNTAIN, GA 30087	COMPUTER CONSULTING	59,600.
JONES AND KOLB, CPAS TEN PIEDMONT CENTER, SUITE 100, ATLANTA, GA 30305	AUDIT	51,000.
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

**Part III Statements About Activities** (See page 2 of the instructions)

	Yes	No
<b>1</b> 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 <b>▶</b> \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) 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		X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V-A, FORM 990</b>	X	
<b>e</b> Transfer of any part of its income or assets?		X
<b>3 a</b> Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)		X
<b>b</b> Do you have a section 403(b) annuity plan for your employees?		X
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
<b>4 a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 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)
- 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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization **▶**  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 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 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28)	8,730,986.	8,462,291.	9,201,704.	9,077,065.	35,472,046.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	920,119.	929,750.	538,817.	520,125.	2,908,811.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (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	31,089.	15,279.	11,107.	22,911.	80,386.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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					
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	11,106.	2,777.	SEE STATEMENT 14 64,631.	210,150.	288,664.
<b>23</b> Total of lines 15 through 22	9,693,300.	9,410,097.	9,816,259.	9,830,251.	38,749,907.
<b>24</b> Line 23 minus line 17	8,773,181.	8,480,347.	9,277,442.	9,310,126.	35,841,096.
<b>25</b> Enter 1% of line 23	96,933.	94,101.	98,163.	98,303.	
<b>26 Organizations described on lines 10 or 11:</b>					
a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c N/A
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
<b>27 Organizations described on line 12:</b>					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year					
(2004) 344,167. (2003) 346,670. (2002) 453,894. (2001) 1,659,413.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2004) 0. (2003) 0. (2002) 0. (2001) 0.					
c Add Amounts from column (e) for lines 15 35,472,046. 16 _____ 17 2,908,811. 20 _____ 21 _____					
d Add Line 27a total 2,804,144. and line 27b total 0.					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)	27f 38,749,907.				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g 91.8111%				
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h .2074%				
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15	NONE				

**Part V Private School Questionnaire** (See page 7 of the instructions)

N/A

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement )		
<hr/> <hr/> <hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
<hr/> <hr/> <hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
<hr/> <hr/> <hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2005

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check  a if the organization belongs to an affiliated group

Check  b if you checked "a" 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		
		N/A			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36			
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37			
38	Total lobbying expenditures (add lines 36 and 37)	38			
39	Other exempt purpose expenditures	39			
40	Total exempt purpose expenditures (add lines 38 and 39)	40			
41	Lobbying nontaxable amount Enter the amount from the following table -	41			
If the amount on line 40 is -				The lobbying nontaxable amount is -	
Not over \$500,000				20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000				\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000				\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000				\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000		\$1,000,000			
42	Grassroots nontaxable amount (enter 25% of line 41)	42			
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43			
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44			

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 11 of the instructions )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0.

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



## **BYLAWS**

**of**

### **EASTER SEALS NORTH GEORGIA, INC.**

(a not-for-profit corporation organized under the laws of the State of Georgia)

#### **ARTICLE I**

##### **NAME**

The name of this corporation is Easter Seals North Georgia, Inc. (hereinafter referred to as "Easter Seals North Georgia"). Pursuant to a Membership Agreement, Easter Seals North Georgia has been granted a license to use the trade mark "Easter Seals" and the registered symbol, the stylized Easter Lily, which along with all other intellectual property rights of Easter Seals, Inc., ("Easter Seals") are the sole and exclusive property of Easter Seals, Inc., (hereinafter referred to as "Easter Seals" or "Easter Seals National Headquarters"). Easter Seals North Georgia is affiliated with Easter Seals by means of a Membership Agreement between Easter Seals North Georgia and Easter Seals (the "Membership Agreement").

#### **ARTICLE II**

##### **PHILOSOPHY, OBJECTIVES AND PROGRAMS**

**SECTION 1. PHILOSOPHY.** The following statements express the philosophy of Easter Seals North Georgia:

- A.** Easter Seals North Georgia is a not-for-profit organization providing services to children and adults with disabilities or other special needs and their families.
- B.** Easter Seals North Georgia recognizes that children and adults with disabilities or other special needs and their families want and need to be a part of their community life, and be accepted by their communities as individuals with rights and responsibilities.
- C.** Easter Seals North Georgia supports services provided to help children and adults with disabilities or other special needs and their families reach their maximum capabilities and secure opportunities for their education, training and employment.
- D.** Easter Seals North Georgia is committed to assure the adequacy and effectiveness of programs and services for children and adults with disabilities or other special needs and their families.
- E.** Easter Seals North Georgia believes that it is essential to maintain autonomy in the manner in which it raises funds for support of its programs and services. Subject to the Membership Agreement, Easter Seals North Georgia reserves the right to appeal directly to the public for support in conformity with accepted standards for ethical fundraising.

**SECTION 2. OBJECTIVES.** The objectives of Easter Seals North Georgia shall be:

- A.** To establish and maintain high quality services which meet the needs of children and adults with disabilities or other special needs and their families.
- B.** To empower children and adults with disabilities or other special needs and their families to find and make effective use of resources which support them in developing their abilities and living purposeful lives.
- C.** To assist communities in the development and implementation of necessary and appropriate services for children and adults with disabilities or other special needs and their families.
- D.** To empower children and adults with disabilities or other special needs and their families by supporting them in obtaining their legal rights.
- E.** To support integration of children and adults with disabilities or other special needs and their families into the mainstream of community life.

**SECTION 3. PROGRAMS.**

- A.** In harmony with its stated objectives and those of Easter Seals, Easter Seals North Georgia shall:
  - 1. Identify, facilitate and implement programs and services (collectively, "Programs and Services") necessary for the rehabilitation and improvement of the quality of life of children and adults with disabilities or other special needs and their families, so that they can conduct their lives with equality, dignity and independence.
  - 2. Identify, facilitate, develop and implement Programs and Services for all who are concerned with services for children and adults with disabilities or other special needs and their families, including professional personnel, parents, volunteers, caregivers, employers, corporations, businesses, and the general public. Such Programs and Services shall include without limitation general public health education programs and public education programs relating to specific disability issues.
  - 3. Encourage the active participation of committed, capable and giving volunteers at all levels of Easter Seals North Georgia.
  - 4. Conduct comprehensive development activities to promote successful Easter Seals North Georgia operations.
  - 5. Cooperate with, counsel and share information with Easter Seals and other affiliate organizations of Easter Seals (collectively, the "Affiliates") in order to improve their collective ability to meet the common mission of Easter Seals and its Affiliates

- B.** In the advancement of the foregoing, it shall be the responsibility of the Easter Seals North Georgia to:
1. Comply with the Standards of Membership for Easter Seals Affiliates (as defined in the Membership Agreement) developed and maintained from time to time by Easter Seals.
  2. Develop and maintain standards for all activities carried out under Easter Seals auspices, including programs and services, personnel, membership, administration, fundraising, communication, advocacy, public affairs and fiscal accountability.
- C.** Easter Seals North Georgia shall not discriminate on the basis of age, sex, race, color, creed, national origin, marital status, sexual orientation, disability or other classifications protected by applicable law with regard to receipt of services, appointment or election to voluntary office, or hiring for, assignment to, or promotion in staff positions. All offices and facilities operating under Easter Seals North Georgia's auspices shall be in compliance with the Americans with Disabilities Act of 1990.

### **ARTICLE III**

#### **MEMBERSHIP**

There shall be no members of Easter Seals North Georgia.

### **ARTICLE IV**

#### **BOARD OF DIRECTORS**

**SECTION 1. NUMBER AND TERM OF OFFICE OF DIRECTOR.** The Board of Directors of Easter Seals North Georgia shall consist of at least seven (7) but not more than fifteen (15) directors elected by vote of the Board at such other time as the Board may determine. There shall be one additional member who shall be the person from time to time serving as the Chairman of the Board of Easter Seals North Georgia. Annually, the nominees for directors whose term has expired shall be elected for a term of three (3) years. Subject to the provisions of Section 3 of this Article IV, additional directors shall be elected to fill existing vacancies.

The directors shall be elected by the voting directors from nominees submitted by the Nominating Committee (as defined below) at scheduled Board meetings as vacancies occur. If the number of nominees for director exceeds the number of vacancies to be filled, voting shall be by secret ballot, and those nominees receiving the greatest number of votes to the extent of the vacancies to be filled shall be deemed to be elected; provided, however, that if two (2) or more nominees shall receive the same number of votes for the last vacancies to be filled, then one or more new ballots shall be cast among such tying nominees until one of them shall receive a plurality of votes over those received by such other tying nominee or nominees.

**SECTION 2. QUALIFICATIONS.** No salaried employee of Easter Seals, Easter Seals North Georgia, or any other Affiliate shall be eligible to serve as a director of Easter Seals North Georgia. No President/CEO of Easter Seals North Georgia, any other Affiliate or Easter Seals

shall be eligible to serve as a director for three (3) years after his or her employment as President/CEO has ended. A director who has served a full term of three (3) years shall be eligible to succeed himself in office if it is determined to be in the best interest of the Organization, a Director may be elected to additional terms. For the purpose of the foregoing limitation, time served by a director in filling a vacancy or as a director elected for a term of less than three (3) years shall be disregarded, whether such time was served before or after his first or second full term of three (3) years; nor shall this limitation preclude the Chairman of the Board of Easter Seals North Georgia from serving in the directorship conferred upon him by virtue of his office as Chairman of the Board.

**SECTION 3. VACANCIES.** A vacancy in the office of director arising from any cause shall be filled for the unexpired term by election by the Board. Any director who has three (3) consecutive absences from regular meetings of the Board, beginning with the first meeting after his election, shall be considered as having resigned his position unless the Board excuses one or more of the absences, and the vacancy thus created shall be filled as provided in Section 1 of this Article IV. In the event a person already serving as a director shall become Chairman of the Board of Easter Seals North Georgia, then, in order to maintain a full board, a vacancy shall be deemed to exist which may be filled by the Board for the period of such person's term of office as Chairman of the Board.

**SECTION 4. EX-OFFICIO MEMBERS.** The Immediate Past Chairman of the Board of Directors of Easter Seals North Georgia may be a member of the Board or an ex-officio member of the Board and the President/CEO shall be an ex-officio member of the Board. Any other person elected by the Board as an Honorary or Emeritus Director shall be an ex-officio member of the Board. Ex-officio members shall be entitled to participate in the deliberations of the Board, and except for the President/CEO shall be entitled to vote on matters that come before the board.

**SECTION 5. MEETINGS.** At least three (3) regular meetings per year shall be held as determined by the Chairman of the Board at the place and date specified in the notice sent to the Board. Special meetings of the Board may be called by the Chairman of the Board, or upon the written request of one-third or more voting members of the Board. Notice of the time, place, and, in the case of a special meeting, the purpose thereof, shall be given by the Secretary of Easter Seals North Georgia to each member of the Board not less than ten (10) days before the date specified for such meeting, except forty-eight (48) hours' notice of any meeting shall also satisfy the requirements hereunder (other than in cases where such notice is given for the removal of a director) if given personally or by phone. Such notice shall be addressed to each member at his or her address last recorded with Easter Seals North Georgia. Members of the Board may participate in a meeting through use of a conference telephone or similar communications equipment, so long as all members participating in such meeting communicate with one another. Participating in a meeting pursuant to the foregoing sentence constitutes presence in person at such meeting. Any members may waive notice of a meeting.

**SECTION 6. POWERS.** The Board, subject to these Bylaws, shall exercise all corporate powers and conduct, manage, and control the affairs and property of Easter Seals North Georgia. It shall cause the books and financial statements of Easter Seals North Georgia to be audited annually by independent certified public accountants. It shall have the power to receive, use, hold, invest, and reinvest gifts, bequests, devises, grants, or funds from whatever source and use the same or the proceeds thereof for Easter Seals North Georgia or any of its services or activities, or as specifically designated.

**SECTION 7. QUORUM AND VOTING.** A quorum for the transaction of business shall exist whenever a majority of the Board (exclusive of ex-officio members) is present in person. Each director (excluding ex-officio directors) shall be entitled to one vote, to be cast in person and not

by proxy. Unless a greater vote is required by these bylaws, any proposal to come before the Board shall be deemed to be adopted upon the affirmative vote of the majority of the directors present and voting, a quorum being present.

**SECTION 8. CONFLICT OF INTEREST.** Easter Seals North Georgia shall endeavor not to enter into business relationships with persons or entities in which its directors, officers, staff or members of the immediate families of any of the foregoing have a direct or indirect interest ("Related Transactions"). However, in the event of a potential Related Transaction, the director holding such an interest shall fully disclose the nature of the conflict and the interest to the Board, and such director shall not participate in, or attend, the discussions or votes regarding the proposed Related Transaction.

**SECTION 9. ACTION WITHOUT MEETING.** Any action required or permitted to be taken by the Board under the provisions of the applicable state code, the Articles of Incorporation or these Bylaws may be taken without a meeting, if all members of the Board consent in writing to such action. Such written consent or consents will be filed with the minutes of proceedings of the Board. Such action by written consent will have the same force and effect as a unanimous vote of such directors.

**SECTION 10. REMOVAL OF DIRECTOR.** Any director may be removed from office at any time, upon the affirmative vote of not less than two-thirds (2/3) of the entire voting members of the Board.

**SECTION 11. COMPENSATION.** No director will receive compensation other than reimbursement from time to time for expenses incurred on behalf of Easter Seals North Georgia.

## ARTICLE V

### OFFICERS

**SECTION 1. NUMBER AND TERM.** The officers of Easter Seals North Georgia shall consist of a Chairman of the Board, one (1) or more Vice Chairmen (who shall be designated "First," "Second," etc.), a Treasurer, and a Secretary, all of whom shall be elected by the Board. Officers shall be elected to serve until their successors shall have been elected and qualified. The Chairman of the Board, if duly qualified and elected, may succeed himself or herself in office for not more than one (1) additional term, provided, however, in certain special circumstance where the retention of the Chairman for an additional year is deemed to be in the best interest of Easter Seals North Georgia, the Chairman, upon recommendation from the Nominating Committee and approval by the Board may be elected to serve as Chairman of the Board for a second additional one year term. The Vice Chairmen may succeed themselves in office for one (1) additional term, if duly qualified and elected. The Treasurer may succeed himself or herself in office without limitation on the number of terms, if duly qualified and elected. The Secretary may succeed himself or herself in office without limitation on the number of terms. The Board may also elect an Assistant Secretary and such other officers in its sole discretion, all of whom shall serve at the pleasure of the Board and who need not be a member of the Board. All officers shall be elected from nominees submitted by the Nominating Committee or persons nominated from the floor, provided the consent of the person has been obtained in advance.

**SECTION 2. QUALIFICATIONS.** All officers, except the Chairman of the Board, the Secretary and the Assistant Secretary, shall be elected from among the members of the Board. The Chairman of the Board, the Secretary and the Assistant Secretary may, at the Board's

discretion, be elected from among the members of the Board. No salaried employee of Easter Seals, Easter Seals North Georgia, or any other Affiliate shall be eligible to serve as officer of Easter Seals North Georgia, except as Secretary or Assistant Secretary.

**SECTION 3. REMOVAL FROM OFFICE.** Any officer may be removed from office at any time, upon the affirmative vote of not less than a majority of the entire Board.

**SECTION 4. VACANCIES.** Any vacancies for any reason in any office of Easter Seals North Georgia shall be filled for the unexpired term by election by the Board.

**SECTION 5. DUTIES OF OFFICERS.**

- A. CHAIRMAN.** The Chairman shall preside at all meetings of Easter Seals North Georgia and shall act as Chairman of the Board. The Chairman shall be an ex-officio member of all committees, except the Nominating Committee, of Easter Seals North Georgia. The Chairman shall perform such duties as usually pertain to such office or as may from time to time be assigned to him by the Board. The Chairman shall be directly responsible to the Board and shall report to the Board all significant matters pertaining to the welfare of Easter Seals North Georgia.
- B. VICE CHAIRMEN.** The Vice Chairmen, in order of designation, shall perform the duties of the Chairman in the Chairman's absence, and shall perform such other duties as the Chairman or the Board may from time to time designate. In the case of the Chairman's inability or refusal to serve, resignation, removal from office or death, the Vice Chairmen, in order of designation, shall fill the unexpired term of the Chairman.
- C. TREASURER.** The Treasurer shall be responsible for all the funds and securities of Easter Seals North Georgia; shall authorize the payment of monies on such approvals and signatures as the Board may determine; shall be responsible for the maintenance of adequate books of account; shall present to the Board monthly financial statements of receipts and expenditures; and, at the close of the fiscal year, shall present to the Board a financial report for the year accompanied by a balance sheet and an income and expense statement audited by a certified public accountant.
- D. SECRETARY.** The Secretary shall attend and shall be responsible for the preparation and preservation of the minutes of all meetings of the Board. The Secretary shall serve ex-officio on such committees as may be appointed by the Chairman except the Nominating Committee. The Secretary shall give all notices which may be required by law or by these bylaws. The Secretary may sign on behalf of Easter Seals North Georgia, with such other officers as are authorized by the Board, any and all contracts or agreements authorized by the Board. The Secretary shall have charge of such books, documents and papers as the Board may determine and shall do and perform such other duties as may be assigned from time to time by the Board. The Secretary may authorize the Assistant Secretary, if any, to perform or discharge any of the Secretary's duties or responsibilities.
- E. ASSISTANT SECRETARY.** The Board may from time to time elect an Assistant Secretary. The Assistant Secretary may sign on behalf of Easter Seals North Georgia, with such other officers as are authorized by the Board, any and all contracts or agreements authorized by the Board. The Assistant Secretary shall do and perform such other duties as may be assigned from time to time by the Board or by the Secretary. In the case of the Secretary's (1) absence or (11) inability or refusal to serve, resignation,

removal from office or death, the Assistant Secretary shall perform the Secretary's duties during the Secretary's absence, or for the remainder of the unexpired term, respectively.

## **ARTICLE VI**

### **PRESIDENT/CEO**

The Board shall employ a President/CEO (or other similarly titled chief executive officer) of Easter Seals North Georgia for such period of time and upon such terms and conditions as the Board may determine, except that no director who served on the Easter Seals National Board, or on the board of any Affiliate shall be eligible to serve as President/CEO of Easter Seals North Georgia for three (3) years after the director's term of service has ended. The President/CEO shall be the chief executive officer of Easter Seals North Georgia, and shall have authority to employ and discharge employees of Easter Seals North Georgia. The President/CEO shall have the title of President/CEO, and shall exercise such other powers customarily given to the chief executive officer of a business organization, including executing any and all contracts, instruments or agreements authorized by the Board. The President/CEO shall serve ex-officio, without vote, on all committees of Easter Seals North Georgia except the Nominating Committee and shall do and perform such other duties as may be assigned to him from time to time by the Board.

## **ARTICLE VII**

### **COMMITTEES OF THE BOARD OF DIRECTORS**

**SECTION 1. APPOINTMENT AND TENURE.** The Chairman shall appoint annually standing committees and special committees. Committee members shall serve until the designation of their successors, except as otherwise provided herein. The chairman of each standing committee shall be a member of the Board. Other committee members may be appointed from among the membership of the Board and from outside of the Board. Each committee member, with the exception of ex-officio members and consultants, shall be entitled to vote at committee meetings.

**SECTION 2. STANDING COMMITTEES.** The following committees, each of which shall have a minimum of five (5) members, shall be appointed annually by the Chairman of the Board. Except as otherwise provided herein, each committee's recommendations shall be transmitted to the Board for action.

**A. DEVELOPMENT COMMITTEE.** The Development Committee shall have responsibility for the financial support of Easter Seals North Georgia's programs and services, the quality and quantity of volunteer participation in Easter Seals North Georgia, and the internal and external image of Easter Seals North Georgia. It shall oversee the fund-raising programs of Easter Seals North Georgia. It shall review and make recommendations to the Board regarding fund-raising standards and regulations for Easter Seals North Georgia .

The Development Committee shall also oversee the management of a volunteer program for Easter Seals North Georgia, assist in meeting the volunteer needs of Easter Seals North Georgia, and maintain an awards program for such volunteers.

The Development Committee shall further be responsible for creating a positive image with the public, professionals and consumers of services of Easter Seals North Georgia and for helping to increase the understanding of the objectives and programs of Easter Seals North Georgia.

- B. FISCAL COMMITTEE.** The Fiscal Committee, of which the Treasurer shall serve as chair, shall oversee on behalf of the Board all matters relating to the funds, securities and investments of Easter Seals North Georgia. It shall maintain a continuous and overall review of income and expenditures and shall make recommendations to the Board relating thereto. The Fiscal Committee shall annually present to the Board a budget of anticipated receipts and expenditures for the coming year. It shall, in addition, review regularly Easter Seals North Georgia's fiscal position and make recommendations to the Board relating thereto. It shall also consider and advise upon any other matters relating to the fiscal management of Easter Seals North Georgia.

The Fiscal Committee, with the Chairman, shall have authority to act on behalf of the Board on all financial matters which cannot be delayed until the Board's next regularly scheduled meeting. The Fiscal Committee, with the consent of the Chairman, is authorized to commit expenditures up to a total amount which shall be determined from time to time by the Board. Any action taken by such committee pursuant to the foregoing authority shall be reported to the Board at its next regular meeting

- C. PROGRAMS AND SERVICES COMMITTEE.** The Programs and Services Committee shall have responsibility for identifying needs for programs and services and for overseeing the planning, implementing, and evaluating the programs of Easter Seals North Georgia. The Programs and Services Committee shall oversee the quality of programs and services by reviewing and making recommendations to the Board regarding program performance standards and by monitoring compliance with these standards. It shall also be concerned with public and professional education programs.

The Programs and Services committee shall further study and make recommendations to the Board on policy positions to be taken by Easter Seals North Georgia regarding legislation and regulations affecting the programs and services of Easter Seals North Georgia and shall be concerned with Easter Seals North Georgia's relationships with other public and private agencies serving children and adults with disabilities or other special needs and their families.

### **SECTION 3. NOMINATING COMMITTEE.**

- A. APPOINTMENT.** The Nominating Committee shall be appointed annually as a standing committee of Easter Seals North Georgia. The Chairman shall appoint at least three (3) members from among the members of the Board, one of whom shall be designated as chairman of the Nominating Committee. Neither the Chairman nor the President/CEO of Easter Seals North Georgia shall serve as a member of the Committee, as an appointee or ex-officio. The Nominating Committee shall meet on an as-needed basis.
- B. RESPONSIBILITIES.** The Nominating Committee shall have responsibility for preparing and submitting to the Board at its annual meeting, a list of nominees for: (i) those directorships on the Board required to be filled at its annual meeting and any additional vacancies then existing; (ii) for the various offices of the Board; and, (iii) for the number of delegates to the National House to which Easter Seals North Georgia is entitled and as many alternate delegates as are deemed necessary to act in the latter's absence from meetings.

The Nominating Committee shall evaluate the participation of members of the Board who are eligible for re-election; analyze the composition of the Board and its future needs; solicit, evaluate, recruit, and select candidates to serve as directors; and nominate one candidate for each directorship to be filled for the coming year based on appropriate geographic distribution of candidates and their qualifications.

#### **SECTION 4. EXECUTIVE EVALUATION AND COMPENSATION COMMITTEE.**

- A. APPOINTMENT.** The Executive Evaluation and Compensation Committee shall consist of at least three (3) members, including the Immediate Past Chairman of Easter Seals North Georgia as chairman, the Chairman and one or more other members who shall be selected by the Immediate Past Chairman and the Chairman.
- B. RESPONSIBILITIES.** The Executive Evaluation and Compensation Committee shall evaluate the performance and review and establish the compensation of the President/CEO. It shall meet at least once per year.

#### **SECTION 5. EXECUTIVE COMMITTEE.**

- A. APPOINTMENT.** The Executive Committee shall consist of the officers of the Board and up to three (3) other Board members appointed annually by the Chairman. The President/CEO shall serve as staff liaison.
- B. RESPONSIBILITIES.** The Executive Committee shall meet at the call of the Chairman. It shall have authority to act on behalf of the Board on non-policy and emergency matters between Board meetings, provided that such authority shall not operate to circumvent the responsibility and authority vested in the Board and its other committees by these bylaws. Any action taken by the Executive Committee shall be ratified by the Board at its next meeting.

### **ARTICLE VIII**

#### **DELEGATES TO THE EASTER SEALS NATIONAL HOUSE OF DELEGATES**

**SECTION 1. NUMBER AND TERM OF DELEGATES AND ALTERNATE DELEGATES.** The number of delegates and alternate delegates to the Easter Seals National House of Delegates for Easter Seals North Georgia shall be determined by Easter Seals, Inc., in accordance with the current formulas as described in the Bylaws of Easter Seals, Inc. At each annual meeting of the Board, the nominees for delegates and alternate delegates shall be elected for a term of one year or until their successors shall have been duly elected and certified. The delegates shall be elected by the voting directors from nominees submitted by the Nominating Committee (as defined above) or persons nominated from the floor at the meeting of voting directors, provided the consent of any such persons has been obtained in advance. If the number of nominees for delegate or alternate delegate exceeds the number of vacancies to be filled, voting shall be by secret ballot, and those nominees receiving the greatest number of votes to the extent of the vacancies to be filled shall be deemed to be elected; provided, however, that if two (2) or more nominees shall receive the same number of votes for the last vacancies to be filled, then one or more new ballots shall be cast among such tying nominees until one of them shall receive a plurality of votes over those received by such other tying nominee or nominees

**SECTION 2. QUALIFICATIONS.** No salaried employec of Easter Seals, Easter Seals North Georgia, or any other Affiliate shall be eligible to serve as a delegate or alternate delegate of

Easter Seals North Georgia. A delegate or alternate delegate who has served a full term of one (1) year shall be eligible to succeed himself or herself in office without limitation.

**SECTION 3. VACANCIES.** A vacancy in the position of delegate or alternate delegate arising from any cause shall be filled for the unexpired term by election by the voting directors from nominees submitted by the Nominating Committee.

## **ARTICLE IX**

### **RULES AND PROCEDURES**

Unless otherwise provided in these bylaws, "Robert's Rules of Order Newly Revised" shall be observed as the rules of procedure for all meetings of the Board and the committees provided for in these bylaws.

## **ARTICLE X**

### **FISCAL YEAR**

The fiscal year of Easter Seals North Georgia shall begin on September 1 of each year and end on August 31 of the next succeeding year.

## **ARTICLE XI**

### **USE OF EASTER SEALS NAME AND SYMBOLS**

It is hereby reaffirmed that the trade name "Easter Seals", the registered symbol, the stylized Easter Lily by which it is identified, and all other intellectual property rights of Easter Seals, Inc., are the sole and exclusive lawful property of Easter Seals, Inc., and are used by Easter Seals North Georgia with the consent of Easter Seals, Inc. Accordingly, in the event of the dissolution of Easter Seals North Georgia or in the event its affiliation with Easter Seals, Inc., shall be terminated, voluntarily or involuntarily, Easter Seals North Georgia shall thereupon immediately discontinue the further usage of such name and symbol, and of any other name and symbol which may hereafter be adopted by Easter Seals, Inc., and authorized for use by Easter Seals North Georgia, and will promptly take all required action under state law to amend its charter to change its name to a name which does not contain the words "Easter" or "Seals" and which is not otherwise confusingly similar to its present name. Upon any notice of termination of the Membership Agreement, such former affiliate shall no longer identify itself by name or otherwise, directly or indirectly, as a part, or an affiliate of Easter Seals in any manner whatsoever and shall not have any of the rights or privileges pertaining to its former status as an affiliate.

## **ARTICLE XII**

### **INDEMNIFICATION**

Easter Seals North Georgia shall indemnify, to the fullest extent allowed by the laws of the State of Georgia, any and all of its directors, officers or staff, or former directors, officers, or staff, against all judgments, fines and penalties and all costs and expenses reasonably incurred by them or any of them in connection with the defense of any action, suit or proceeding in which they, or any of them, are made parties, or a party, by reason of being or having been directors, officers or staff (such expenses to include the cost of litigation) except in relation to matters as to which any such director, officer or staff shall be finally adjudged in such action, suit or proceeding to be liable for willful misconduct or gross negligence in the performance of duty and/or when indemnification would not be available under Georgia law. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled, under any agreement or otherwise. Easter Seals North Georgia shall have the power to indemnify other agents as set forth in the laws of the State of Georgia.

### **ARTICLE XIII**

#### **NOTICES**

All notices or other communications required or permitted hereunder shall be in writing and shall be deemed given or delivered: (i) when delivered personally or by commercial messenger; (ii) one day following deposit with a recognized overnight courier service, provided such deposit occurs prior to the deadline imposed by such service for overnight delivery; or (iii) when transmitted, if sent by facsimile copy or email, provided confirmation of receipt (whether in hardcopy or electronic format) is received by the sender in each case provided such communication is addressed to the intended recipient at the last known address as set forth in Easter Seals North Georgia's corporate records.

### **ARTICLE XIV**

#### **AMENDMENTS**

These bylaws may be amended from time to time, or new bylaws adopted, at any time by a concurrent vote of a majority of the Board.

(The Bylaws of Easter Seals North Georgia, Inc., consists of the foregoing fourteen Articles.)

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
SPECIAL EVENT	16,039.		16,039.	2,500.	13,539.
TO FM 990, PART I, LINE 9	16,039.		16,039.	2,500.	13,539.



FORM 990 OFFICER COMPENSATION ALLOCATION STATEMENT 4  
PART II, LINE 25

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
DONNA DAVIDSON	139,868.	14,751.		154,619.
A. PROGRAM SERVICES	29,372.	3,098.		32,470.
B. MANAGEMENT AND GENERAL	96,369.	10,163.		106,532.
C. FUNDRAISING	14,127.	1,490.		15,617.

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
KAREN BREWSTER	72,000.	7,230.		79,230.
A. PROGRAM SERVICES	22,536.	2,263.		24,799.
B. MANAGEMENT AND GENERAL	49,464.	4,967.		54,431.
C. FUNDRAISING				

TOTAL PROGRAM SERVICES				57,269.
TOTAL MANAGEMENT AND GENERAL				160,963.
TOTAL FUNDRAISING				15,617.
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B				233,849.

FORM 990 SPECIFIC ASSISTANCE TO INDIVIDUALS STATEMENT 5

DESCRIPTION	AMOUNT
FINANCIAL AID FOR PROGRAMS	45,665.
TOTAL TO FORM 990, PART II, LINE 23	45,665.

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FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 6  
PART III

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## EXPLANATION

TO PROVIDE PHYSICAL AND SPEECH THERAPY TO PERSONS AGE 0-21 AND DAY CARE FACILITIES FOR DISABLED AND ABLE CHILDREN AGES 0-5.

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FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

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SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
VARIOUS	FMV			1,057,675.	1,057,675.
TO FORM 990, LINE 54, COL B				1,057,675.	1,057,675.

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FORM 990 OTHER INVESTMENTS STATEMENT 8

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DESCRIPTION	VALUATION METHOD	AMOUNT
BENEFICIAL INTEREST IN PERPETUAL TRUST	MARKET VALUE	421,643.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		421,643.

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FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 9

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	645,490.	562,413.	83,077.
LEASEHOLD IMPROVEMENTS	3,545,878.	1,269,917.	2,275,961.
VEHICLES	627,284.	353,477.	273,807.
TOTAL TO FORM 990, PART IV, LN 57		4,818,652.	2,632,845.

FORM 990	OTHER NOTES AND LOANS PAYABLE	STATEMENT 10
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LENDER'S NAME	TERMS OF REPAYMENT
IRONSTONE BANK	MONTHLY P&I PAYMENTS

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
04/01/05	03/31/10	390,000.	6.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
ALL PROPERTY	CASH FLOW

RELATIONSHIP OF LENDER

UNRELATED

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	297,878.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B	297,878.
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FORM 990	OTHER LIABILITIES	STATEMENT 11
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DESCRIPTION	AMOUNT
OTHER LONG-TERM LIABILITIES	357,540.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	357,540.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 12
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DESCRIPTION	AMOUNT
NET APPRECIATION OF BENEFICIAL INTEREST IN PERPETUAL TRUST	7,497.
TOTAL TO FORM 990, PART IV-A	7,497.

FORM 990

PART V-A - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 13

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONNA DAVIDSON 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	PRESIDENT & CEO 40.00	139,868.	14,751.	0.
KAREN BREWSTER 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	VP BUSINESS & FINANCE 40.00	72,000.	7,230.	0.
DARRELL GIBSON 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 0.00	0.	0.	0.
MICHAEL GRILLAERT 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	TREASURER 0.00	0.	0.	0.
ANNE RAMPACEK 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	CHAIR 0.00	0.	0.	0.
STERLING DAVIS 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 0.00	0.	0.	0.
NICOLE CLIFTON PIERRE 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	VICE CHAIR 0.00	0.	0.	0.
DAWN BROWN 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	SECRETARY 0.00	0.	0.	0.
DR JOSE CORDERO 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 0.00	0.	0.	0.
HOWARD BILLINGSLEA 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 0.00	0.	0.	0.
DANICA KOMBOL 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 0.00	0.	0.	0.

DOUG SHIPMAN	DIRECTOR			
1200 LAKE HEARN DRIVE #250	0.00	0.	0.	0.
ATLANTA, GA 30319				

TOTALS INCLUDED ON FORM 990, PART V-A		<u>211,868.</u>	<u>21,981.</u>	<u>0.</u>
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SCHEDULE A	OTHER INCOME	STATEMENT 14
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DESCRIPTION	2004 AMOUNT	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT
GAIN(LOSS) ON SALE OF PROPERTY	0.	0.	21,214.	<5,964.>
MISCELLANEOUS	1,371.	2,777.	40,544.	37,618.
SPECIAL FUNDRAISING EVENTS	9,735.	0.	2,873.	178,496.
TOTAL TO SCHEDULE A, LINE 22	<u>11,106.</u>	<u>2,777.</u>	<u>64,631.</u>	<u>210,150.</u>