

**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)

**2007**

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 2007 calendar year, or tax year beginning** SEP 1, 2007 **and ending** AUG 31, 2008

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

**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 is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

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

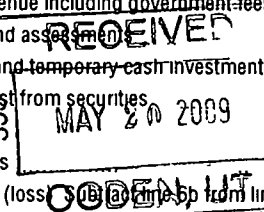
I Group Exemption Number N/A

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

**L Gross receipts** Add lines 6b, 8b, 9b, and 10b to line 12 14,144,479.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	261,345.	
	c	Indirect public support (not included on line 1a)	1c	318,182.	
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ <u>541,315.</u> noncash \$ <u>38,212.</u> )	1e		579,527.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		12,705,945.
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5		90,726.
	6a	Gross rents	6a		
	6b	Less rental expenses	6b		
6c	Net rental income or (loss) (combine lines 6a and 6b from line 6a)	6c			
7	Other investment income (describe <u>STMT 1</u> )	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities	694,488.	8a	
	Less cost or other basis and sales expenses		863,408.	8b	
	Gain or (loss) (attach schedule)		<168,920.>	8c	
	Net gain or (loss) (Combine line 8c, columns (A) and (B))			8d	<168,920.>
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ <u>0.</u> of contributions reported on line 1b)	9a	43,872.		
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events Subtract line 9b from line 9a	9c		43,872.	
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 103)	11		29,921.	
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		13,281,071.	
Expenses	13	Program services (from line 44, column (B))	13		13,064,168.
	14	Management and general (from line 44, column (C))	14		442,554.
	15	Fundraising (from line 44, column (D))	15		166,553.
	16	Payments to affiliates (attach schedule) SEE STATEMENT 3	16		166,020.
	17	Total expenses Add lines 16 and 44, column (A)	17		13,839,295.
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12	18		<558,224.>
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		3,913,421.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4	20		<69,992.>
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		3,285,205.



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617,18 8

**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
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>29,611</u> • noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	29,611.	29,611.	STATEMENT 5	
<b>23</b> Specific assistance to individuals (attach schedule) <b>STATEMENT 6</b>	7,125.	7,125.		
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc listed in Part V-A	270,337.	41,979.	211,482.	16,876.
<b>b</b> Compensation of former officers, directors, key employees, etc listed in Part V-B	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	6,549,204.	6,399,024.	53,792.	96,388.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	31,921.	31,887.		34.
<b>28</b> Employee benefits not included on lines 25a - 27	856,394.	845,891.	5,373.	5,130.
<b>29</b> Payroll taxes	604,129.	579,223.	15,684.	9,222.
<b>30</b> Professional fundraising fees				
<b>31</b> Accounting fees	109,528.	59,556.	49,972.	
<b>32</b> Legal fees	787.		787.	
<b>33</b> Supplies	1,002,512.	995,900.	4,997.	1,615.
<b>34</b> Telephone	102,276.	96,384.	4,276.	1,616.
<b>35</b> Postage and shipping	14,595.	11,802.	1,211.	1,582.
<b>36</b> Occupancy	1,304,960.	1,280,969.	14,443.	9,548.
<b>37</b> Equipment rental and maintenance	194,911.	185,529.	5,589.	3,793.
<b>38</b> Printing and publications	28,012.	23,986.	1,320.	2,706.
<b>39</b> Travel	235,159.	224,009.	9,240.	1,910.
<b>40</b> Conferences, conventions, and meetings				
<b>41</b> Interest	28,434.		28,434.	
<b>42</b> Depreciation, depletion, etc. (attach schedule)	396,246.	396,246.		
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> PROFESSIONAL FEES	1,465,318.	1,448,309.	6,004.	11,005.
<b>b</b> DUES AND MEMBERSHIPS	22,567.	6,702.	15,320.	545.
<b>c</b> STAFF TRAINING &				
<b>d</b> DEVELOPMENT	107,548.	106,665.	750.	133.
<b>e</b> INSURANCE	161,194.	155,940.	4,797.	457.
<b>f</b> BAD DEBT EXPENSE	21,511.	21,511.		
<b>g</b> OTHER EXPENSES	128,996.	115,920.	9,083.	3,993.
<b>44</b> Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	13,673,275.	13,064,168.	442,554.	166,553.

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

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 7

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.)

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 ABLE CHILDREN AGES 0-5.

1,689,892.

(Grants and allocations \$ ) If this amount includes foreign grants, check here

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.

11,374,276.

(Grants and allocations \$ ) If this amount includes foreign grants, check here

c

(Grants and allocations \$ ) If this amount includes foreign grants, check here

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here

e Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here

f Total of Program Service Expenses (should equal line 44, column (B), Program services) 13,064,168.

**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	215,828.	45	<124,405.>
	46 Savings and temporary cash investments	370,450.	46	363,902.
	47 a Accounts receivable	47a 828,039.		
	b Less: allowance for doubtful accounts	47b 30,000.	92,868.	47c 798,039.
	48 a Pledges receivable	48a 233,570.		
	b Less: allowance for doubtful accounts	48b	237,802.	48c 233,570.
	49 Grants receivable		15,395.	49
	50 a Receivables from current and former officers, directors, trustees, and key employees			50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			50b
	51 a Other notes and loans receivable	51a		51c
	b Less: allowance for doubtful accounts	51b		
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges		134,142.	53 55,880.
	54 a Investments - publicly-traded securities STMT 12 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		1,477,875.	54a 1,321,331.
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b
55 a Investments - land, buildings, and equipment: basis	55a			
b Less: accumulated depreciation	55b	16,897.	55c	
56 Investments - other	SEE STATEMENT 8	466,301.	56 418,367.	
57 a Land, buildings, and equipment: basis	57a 4,486,842.			
b Less: accumulated depreciation STMT 9	57b 2,294,979.	2,214,537.	57c 2,191,863.	
58 Other assets, including program-related investments (describe <b>DEPOSITS</b> )		17,961.	58 25,833.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58		5,260,056.	59 5,284,380.	
Liabilities	60 Accounts payable and accrued expenses		60 400,249.	724,583.
	61 Grants payable		61	
	62 Deferred revenue		62 450,376.	256,538.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable STMT 10		64b 270,436.	782,138.
	65 Other liabilities (describe <b>SEE STATEMENT 11</b> )		65 225,574.	235,916.
66 <b>Total liabilities.</b> Add lines 60 through 65		1,346,635.	66 1,999,175.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67 2,367,420.	1,840,249.
	68 Temporarily restricted		68 287,181.	234,070.
	69 Permanently restricted		69 1,258,820.	1,210,886.
	<b>Organizations that do not follow SFAS 117, check here</b> <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 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		73 3,913,421.	3,285,205.	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73		74 5,260,056.	5,284,380.	





Part VI Other Information (continued)		Yes	No
<b>82 a</b>	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?	<b>82a</b>	X
<b>b</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 in Part III.)		
	<b>82b</b>   1,180,828.		
<b>83 a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X
<b>b</b>	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	<b>83b</b>	X
<b>84 a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	
<b>85 a</b>	<b>501(c)(4), (5), or (6).</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>85b</b>	
	If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	N/A
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	N/A
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	N/A
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	N/A
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	N/A
<b>h</b>	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?	<b>85h</b>	N/A
<b>86</b>	<b>501(c)(7) organizations.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	N/A
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	N/A
<b>87</b>	<b>501(c)(12) organizations</b> Enter: <b>a</b> Gross income from members or shareholders	<b>87a</b>	N/A
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	N/A
<b>88 a</b>	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? If "Yes," complete Part IX	<b>88a</b>	X
<b>b</b>	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	<b>88b</b>	X
<b>89 a</b>	<b>501(c)(3) organizations</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0., section 4912 ▶ 0., section 4955 ▶ 0.		
<b>b</b>	<b>501(c)(3) and 501(c)(4) organizations.</b> 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	<b>89b</b>	X
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
<b>d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
<b>e</b>	<b>All organizations.</b> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<b>89e</b>	X
<b>f</b>	<b>All organizations.</b> Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<b>89f</b>	X
<b>g</b>	<b>For supporting organizations and sponsoring organizations maintaining donor advised funds.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>89g</b>	X
<b>90 a</b>	List the states with which a copy of this return is filed ▶ <u>GA</u>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2007	<b>90b</b>	183
<b>91 a</b>	The books are in care of ▶ <u>KAREN BREWSTER</u> Telephone no ▶ <u>404-214-0802</u> Located at ▶ <u>SAME ADDRESS AS PAGE 1</u> ZIP + 4 ▶ <u>30319</u>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ <u>N/A</u> See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.	<b>91b</b>	X

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c    
 If "Yes," enter the name of the foreign country ▶ N/A

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 ▶ 92 N/A

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

**Note:** 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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <u>EARLY EDUCATION AND CARE</u>					914,864.
b <u>MEDICAL REHABILITATION</u>					200,622.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					170,686.
g Fees and contracts from government agencies					11,419,773.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	90,726.	
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					
100 Gain or (loss) from sales of assets other than inventory			18	<168,920.>	
101 Net income or (loss) from special events					43,872.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a <u>MISCELLANEOUS</u>					29,921.
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		<78,194.>	12,779,738.
105 Total (add line 104, columns (B), (D), and (E))					▶ 12,701,544.

**Note:** Line 105 plus line 1e, 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
101	INCOME FROM SPECIAL EVENTS HELD TO SUPPORT THE ORGANIZATION'S PROGRAMS
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).

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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

Signature of officer: Karen Brewster Date: 5/13/09

Type or print name and title: Karen Brewster Chief Financial Officer

Paid Preparer's Use Only

Preparer's signature: Aun M. Thompson Date: 5/12/09 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: JONES AND KOLB  
10 PIEDMONT CTR, STE 100  
ATLANTA, GA 30305

Preparer's SSN or PTIN (See Gen Inst X): \_\_\_\_\_

EIN: \_\_\_\_\_

Phone no: (404) 262-7920

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

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

OMB No 1545-0047

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

**2007**

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: **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	69,741.	4,512.	
R. GWALTNEY 1200 LAKE HEARN DR, #250, ATLANTA, GA	HR DIRECTOR 40.00	60,928.	6,274.	
C. EZELL 1200 LAKE HEARN DR, #250, ATLANTA, GA	SPEECH PATHOLOGIST 40.00	112,564.		
K. CHAMBERS 1200 LAKE HEARN DR, #250, ATLANTA, GA	PHYSICAL THERAPIST 40.00	65,276.	4,090.	
S. MEDBERY 1200 LAKE HEARN DR, #250, ATLANTA, GA	CONTROLLER 40.00	61,719.	4,459.	
Total number of other employees paid over \$50,000 ▶	2			

**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 402 HWY 78, SUITE 530-279, SNELLVILLE, GA 30039	COMPUTER CONSULTING	146,058.
JONES & KOLB 10 PIEDMONT CENTER, SUITE 100, ATLANTA, GA 30305	ACCOUNTING	56,000.
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-----		
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
ALL KIDS FIRST EARLY INTERVENTION SVCS 855 NORTHBROOK PARKWAY, SUWANEE, GA 30024	THERAPY	90,978.
SUCCESS STAFFING 1681 WILLOW WAY, WOODSTOCK, GA 30188	SUBSTITUTES	58,155.
BRIDGES FOR FAMILIES 1524 E. CHURCH STREET, DECATUR, GA 30030	SERVICE COORDINATION	54,705.
-----		
-----		
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
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 ► \$ _____ \$ _____ (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
2	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.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	X	
e	Transfer of any part of its income or assets?		X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments ) SEE STATEMENT 15	X	
b	Did the organization have a section 403(b) annuity plan for its employees?		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g		X
b	Did the organization make any taxable distributions under section 4966?	N/A	
c	Did the organization make a distribution to a donor, donor advisor, or related person?	N/A	
d	Enter the total number of donor advised funds owned at the end of the tax year	► N/A	
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	► N/A	
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	► 0.	
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	► 0.	

Schedule A (Form 990 or 990-EZ) 2007

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b>					<input type="checkbox"/>

- 14  An organization organized and operated to test for public safety. Section 509(a)(4) (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	7,711,531.	8,587,519.	8,730,986.	8,462,291.	33,492,327.
16 Membership fees received					
17 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	982,932.	842,517.	920,119.	929,750.	3,675,318.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	95,110.	97,886.	31,089.	15,279.	239,364.
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 schedule. Do not include gain or (loss) from sale of capital assets.	61,533.	86,652.	SEE STATEMENT 16 11,106.	2,777.	162,068.
23 Total of lines 15 through 22	8,851,106.	9,614,574.	9,693,300.	9,410,097.	37,569,077.
24 Line 23 minus line 17	7,868,174.	8,772,057.	8,773,181.	8,480,347.	33,893,759.
25 Enter 1% of line 23	88,511.	96,146.	96,933.	94,101.	
26 Organizations described on lines 10 or 11: 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 2003 through 2006 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 %
27 Organizations described on line 12: 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	(2006) 395,107.	(2005) 375,319.	(2004) 344,167.	(2003) 346,670.	
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	(2006) 0.	(2005) 0.	(2004) 0.	(2003) 0.	
c Add Amounts from column (e) for lines 15 33,492,327. 16 _____ 17 3,675,318. 20 _____ 21 _____					27c 37,167,645.
d Add Line 27a total 1,461,263. and line 27b total 0.					27d 1,461,263.
e Public support (line 27c total minus line 27d total)					27e 35,706,382.
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					27f 37,569,077.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 95.0419%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .6371%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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

**Part V Private School Questionnaire** (See page 9 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 )		
_____			
_____			
_____			
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	
_____			
_____			
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	
_____			
_____			
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	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred)			
		N/A	
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		
<b>39</b> Other exempt purpose expenditures	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table -			
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>		
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	<b>41</b>	
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>		
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>		

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 13 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> 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 14 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	Yes	No	Amount
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h.)			0.

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



FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	1
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
SALE OF SECURITIES	694,488.	863,408.	0.	<168,920.>	
TO FORM 990, PART I, LINE 8	694,488.	863,408.	0.	<168,920.>	

FORM 990	SPECIAL EVENTS AND ACTIVITIES				STATEMENT	2
DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)	
SPECIAL EVENT	43,872.		43,872.		43,872.	
TO FM 990, PART I, LINE 9	43,872.		43,872.		43,872.	

FORM 990	PAYMENTS TO AFFILIATES	STATEMENT	3
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<u>AFFILIATE'S NAME</u>	<u>AFFILIATE'S ADDRESS</u>	
EASTER SEALS	233 SOUTH WACKER DRIVE, SUITE 2400 CHICAGO, IL 60606	
<u>PURPOSE OF PAYMENT</u>		<u>AMOUNT</u>
SUPPORT OF NATIONAL PROGRAMS		166,020.
TOTAL TO FORM 990, PART I, LINE 16		166,020.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
INCREASE (DECREASE) IN VALUE OF BENEFICIAL TRUST	<47,934.>
UNREALIZED GAINS (LOSSES) ON INVESTMENTS	<22,058.>
TOTAL TO FORM 990, PART I, LINE 20	<69,992.>

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FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	5
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
SCHOLARSHIPS	29,611.
<hr/>	
TOTAL INCLUDED ON FORM 990, PART II, LINE 22B	29,611.

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FORM 990	SPECIFIC ASSISTANCE TO INDIVIDUALS	STATEMENT	6
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DESCRIPTION	AMOUNT
FINANCIAL AID FOR PROGRAMS	7,125.
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TOTAL TO FORM 990, PART II, LINE 23	7,125.

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FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	7
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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	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	AMOUNT
BENEFICIAL INTEREST IN PERPETUAL TRUST	MARKET VALUE	418,367.
<hr/>		
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		418,367.

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**FORM 990**                      **DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT**                      **STATEMENT**                      **9**

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<u>DESCRIPTION</u>	<u>COST OR OTHER BASIS</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
FURNITURE AND EQUIPMENT	80,209.	9,358.	70,851.
LEASEHOLD IMPROVEMENTS	3,798,258.	1,866,858.	1,931,400.
VEHICLES	608,375.	418,763.	189,612.
<b>TOTAL TO FORM 990, PART IV, LN 57</b>	<b>4,486,842.</b>	<b>2,294,979.</b>	<b>2,191,863.</b>



FORM 990	OTHER LIABILITIES	STATEMENT 11	
DESCRIPTION		BEGINNING OF YEAR	END OF YEAR
OTHER LONG-TERM LIABILITIES		225,574.	235,916.
TOTAL TO FORM 990, PART IV, LINE 65		225,574.	235,916.

FORM 990	NON-GOVERNMENT SECURITIES				STATEMENT 12
SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
VARIOUS	FMV			1,321,331.	1,321,331.
TO FORM 990, LINE 54A, COL B				1,321,331.	1,321,331.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 13
DESCRIPTION		AMOUNT
NET DEPRECIATION OF BENEFICIAL INTEREST PERPETUAL TRUST		<47,934.>
TOTAL TO FORM 990, PART IV-A		<47,934.>

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 14

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	168,245.	16,923.	0.
KAREN BREWSTER 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	VP BUSINESS & FINANCE 40.00	77,573.	7,596.	0.
DARRELL GIBSON 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	PAST CHAIR 1.00	0.	0.	0.
MICHAEL GRILLAERT 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	TREASURER 1.00	0.	0.	0.
ANNE RAMPACEK 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	IMMEDIATE PAST CHAIR 1.00	0.	0.	0.
STERLING DAVIS 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
JEANNETTE GUARNER 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
JOHN BIHR 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
LISA B. ELLIS 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
HOWARD BILLINGSLEA 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	SECRETARY 1.00	0.	0.	0.
DANICA KOMBOL 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.

DOUG SHIPMAN 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	CHAIR 1.00	0.	0.	0.
BRENDA CLARK FARLEY 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	VICE-CHAIR 1.00	0.	0.	0.
STACI WALKER 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
HENRY HERBERT COBB, III 1200 LAKE HEARN DRIVE #250 ATLANTA, GA 30319	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>245,818.</u>	<u>24,519.</u>	<u>0.</u>

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 15  
PART III, LINE 3A

FAMILIES REQUESTING SCHOLARSHIPS COMPLETE AN APPLICATION INCLUDING PROOF OF INCOME. SCHOLARSHIP AMOUNTS ARE DETERMINED BASED ON FAMILY SIZE AND INCOME FROM A SLIDING FEE MATRIX.

SCHEDULE A	OTHER INCOME				STATEMENT 16
DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT	
MISCELLANEOUS	15,169.	73,113.	1,371.	2,777.	
SPECIAL FUNDRAISING EVENTS	46,364.	13,539.	9,735.	0.	
TOTAL TO SCHEDULE A, LINE 22	<u>61,533.</u>	<u>86,652.</u>	<u>11,106.</u>	<u>2,777.</u>	

# 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).
- 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for *Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization <b>EASTER SEALS NORTH GEORGIA, INC.</b>	Employer identification number <b>58-1919768</b>
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1200 LAKE HEARN DRIVE, NE, NO. 250</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ATLANTA, GA 30319</b>	

**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 |

- The books are in the care of ▶ **KAREN BREWSTER**  
 Telephone No ▶ **404-214-0802** FAX No. ▶ \_\_\_\_\_
- 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-months for a corporation required to file Form 990-T) extension of time until **APRIL 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **SEP 1, 2007**, and ending **AUG 31, 2008**.

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

<b>3a</b> 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>3a</b>	\$	
<b>b</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.	<b>3b</b>	\$	
<b>c Balance Due.</b> 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	<b>3c</b>	\$	N/A

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

• If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

<b>Part II</b> Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.		
Type or print	Name of Exempt Organization <b>EASTER SEALS NORTH GEORGIA, INC.</b>	Employer identification number <b>58-1919768</b>
File by the extended due date for filing the return See instructions	Number, street, and room or suite no. If a P O. box, see instructions. <b>1200 LAKE HEARN DRIVE, NE, NO. 250</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>ATLANTA, GA 30319</b>	

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

- Form 990     Form 990-EZ     Form 990-T (sec. 401(a) or 408(a) trust)     Form 1041-A     Form 5227     Form 8870
- Form 990-BL     Form 990-PF     Form 990-T (trust other than above)     Form 4720     Form 6069

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• The books are in the care of **KAREN BREWSTER**  
Telephone No. **404-214-0802** FAX No. \_\_\_\_\_

• 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 is for.

- 4 I request an additional 3-month extension of time until **JULY 15, 2009**.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning **SEP 1, 2007**, and ending **AUG 31, 2008**.
- 6 If this tax year is for less than 12 months, check reason:  Initial return     Final return     Change in accounting period
- 7 State in detail why you need the extension

**TAXPAYER IS AWAITING ADDITIONAL THIRD PARTY INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> 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>8a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$
<b>c Balance Due.</b> Subtract line 8b from line 8a. 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.	<b>8c</b>	\$ <b>N/A</b>

**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 **Aime M. Thompson** Title **CPA** Date **4/15/09**

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**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 ten (10) 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 or immediate family member of an employee (including spouse, domestic partner or companion living in the same household, children or step-children, sibling or step-sibling, parents, in-laws, grandparents or grandchildren) 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 (elected, honorary or ex officio) 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.

A former director who has not served as director for at least one (1) year shall again be eligible for election as a director.

**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, but shall have no vote.

**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 (i) absence or (ii) 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.

#### **SECTION 6. AUDIT COMMITTEE**

- A. APPOINTMENT.** The Audit Committee shall consist of at least three (3) members of the Board, who shall be appointed by the Chairman of the Board. Neither the Chairman of the Board nor the Treasurer shall be eligible to serve on this committee except that the Treasurer shall be appointed as an ex-officio member without the right to vote. This committee shall meet at least annually.
- B. RESPONSIBILITIES.** The Audit Committee shall assure that a certified audit is performed by an independent certified public accountant, which includes Statements of Financial Position, Statements of Activities and Changes in Net Assets, Statements of Cash Flows and Statements of Functional Expense is completed and submitted to Easter Seals by December 1 following the end of the fiscal year. This committee shall be responsible for assisting the Board in its oversight of: (i) the integrity of the financial statements of the organization, (ii) the compliance with legal and regulatory requirements, (iii) the independence, qualifications and performances of the independent auditor, and (iv) the appropriateness of the organization's internal control procedures and their implementation. It shall also receive on an annual basis copies of the audited

**financial statements and the auditor's managements letter, and will received the annual IRS Form 990.**

## **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 employee 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.)