

**MONROE COUNTY
HUMAN SERVICES ADVISORY BOARD
Application for Funding
Fiscal Year 2011
October 1, 2010 – September 30, 2011**

ORIGINAL

Agency Name	Easter Seals Florida, Inc. / Keys Regional Office
Physical Address	5220 College Road
Mailing Address	5220 College Road
City, State, Zip	Key West, FL 33040
Phone	305.294.1089, ext. 14
Fax	305.296.1530
Email	rporcaro@fl.easterseals.com
Who should we contact with questions about this application?	Rob Porcaro

Amount received for prior fiscal year ending 09/30/09	\$ 10,000
Amount received for current fiscal year ending 09/30/10	\$ 10,000
Amount requested for upcoming fiscal year ending 09/30/11	\$ 25,000

CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

Typed Name of Executive Director: **Robert Porcaro**

Signature Robert Porcaro

Date: 3-29-10

Typed Name of Board President/Chairman: **Gary Carney**

Signature [Handwritten Signature]

Date: 3/29/10

Detailed instructions for each question appear in the separate instruction document.

1. Insert your agency's board-approved mission statement below.

Easter Seals provides exceptional services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work, and play in their communities.

2. List the services your agency provides.

- *Outpatient medical rehabilitation (physical, occupational, and speech therapy) for children and adults;*
- *Community lending program (wheelchairs, crutches, walkers, medical assist devices) at no charge;*
- *early intervention services for children who have disabilities or special needs ages birth – 3;*
- *after school child care for children who have disabilities or special needs (on hiatus);*
- *community education, guidance, and assistance*
- *referrals to other agencies*

3. What services will be funded by this request?

- *Outpatient medical rehabilitation*

4. Will County HSAB funds be used as match for a grant?

- *yes*

5. If you answered "yes" to number four, please specify the:

a. g grant award title, granting agency, and purpose:

- *Grant award title = Rehabilitative Therapy Services. The granting agency is CVS. Purpose of grant request is for medical rehabilitative therapies for children with disabilities and other special needs.*

b. grant amount:

- *I am requesting \$25,000 from the CVS grant.*

c. match percentage requirement and amount:

- *Grant requests submitted for matching funding are given additional points and consideration in the review process. However, there is no match percentage requirement.*

6. Will any part of this HSAB grant, if awarded, be sub-granted to another organization ? We want the funds to go only to the applicant shown on this form. If you respond "yes", please explain to whom and for what purpose. Also, be sure to reflect this amount on Attachment D under "Grants to Other Organizations."

- *No.*

7. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? If so, please explain to whom and for what purpose. Also, be sure to reflect his amount on Attachment E, under "Grants to Other Organizations."

- *No.*

8. Will you or have you applied for other sources of funding from within the County? If yes, please list source(s) and amount(s). Also be sure to reflect this information on Attachment F.

- *Yes, Sheriff Shared Asset Forfeiture Fund, applied for \$5,000.*

9. What needs or problems in this community does your agency address?
- *the lack of affordable rehabilitative services to restore physical mobility, speech communication, and life skills;*
 - *the lack of free access to medical assist devices (wheelchairs, walkers, etc.)*
 - *the need for early identification and treatment of children with developmental delays;*
 - *the lack of supervision and activities for special needs school-age children in the afternoon and early evening;*
 - *the need for respite and support for parents/families;*
 - *the lack of understanding what community resources are available for families of special needs children*
10. What statistical data support the needs listed in number nine?
- *US Census Bureau data indicates that 23.7% of the population in Monroe County has a disability (sensory, physical, mental, etc.). The national average is 19.3%.*
 - *Florida Housing data indicates that 4091 low-income households included at least one person with a disability age 15 or older. These households had incomes below 60% of the area median income.*
 - *Center for Disease Control 2006 data indicates that there has been a 200% increase in the number of children diagnoses with autism in the last 10 years. One in every 166 children is diagnosed with autism. It is the fastest growing developmental disability in the world, increasing at a rate of 10-17 percent.*
 - *12-17 million Americans have a family member with autism (CDC 2006).*
11. What are the causes (not the symptoms) of these problems?
- *High cost of health insurance to address birth defects or trauma, drug/alcohol abuse by pregnant females, neurological disorders, insufficient pre natal care, accidents and injuries at any age, other medical issues*
 - *homelessness*
 - *high cost of living and low wages that force both parents to work, single-parent families, and lack of support from relatives*
 - *lack of education*
12. What does your agency do to address these causes?
- *collaborate with other agencies to provide affordable, subsidized programs and services; conduct fundraisers to help defray costs*
 - *promote awareness of availability of educational resources via printed materials and community outreach, conduct parent support group meetings with activities for special needs children*
13. Describe your target population as specifically as possible.
- *children and adults of both sexes who have autism, disabilities, or other special needs throughout Monroe county*
 - *special needs children of both sexes, ages 2-5, in the lower Keys, with no adult supervision after school*
 - *parents, siblings, and other family members of autistic, disabled, or other special needs individuals throughout Monroe county*
14. How are clients referred to your agency?
- *Physicians, school system, family members, other agencies, community outreach, self-referrals*
15. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?

- *We provide eligibility screenings and needs assessments using a standardized evaluation tool and an interdisciplinary team approach, and prioritized scheduling.*
16. Describe any networking arrangements that are in place with other agencies.
- *Boys and Girls Club – sharing of administrative space, cross-agency referrals, future plans to collaborate fundraising activities*
 - *Children’s Medical Services (CMS) – coordination of care*
 - *VNA/Hospice – sharing of therapist*
 - *Mariner’s Hospital – subcontract arrangement to share therapist*
 - *Bayshore Physical Therapy – sharing of therapist*
 - *Wesley House Family Services – subsidized child care, lease of classroom and playground space*
 - *State of Florida Early Steps Program/Miami Children’s Hospital – provision of therapists and administrative staff*
17. List all sites and hours of operation.
- *Key West, 8:30 am – 4:30 pm Mon - Fri*
 - *Marathon, 8:30 am – 4:30 pm Mon - Fri*
 - *Home-based services throughout Monroe county, 7:30 am – 6:30 pm, Mon - Sat*
18. What financial challenges do you expect in the next two years, and how do you plan to respond to them?
- *The major financial challenge is a decrease in revenue generated from fundraising. I also expect a decrease in funding from government agencies (Medicaid, Medicare, etc.). I plan to respond to this challenge by a) working with elected officials to demonstrate importance of continued and enhanced funding, b) increasing the quantity of low-cost fundraising activities, and c) increasing grant writing.*
19. What organizational challenges do you expect in the next two years, and how do you plan to respond to them?
- *The major organizational challenge is the lack of qualified personnel due to high cost of living and low availability of affordable housing. I plan to respond to this challenge by continuing to explore avenues to cost-share employees with other entities that may provide some similar services (ex., Lower Keys Medical Center). I also plan to expand collaborative arrangements with other local non-profit agencies to ensure that we can provide the most services using the same amount of resources.*
20. How are clients represented in the operation of your agency?
- *Family surveys. Client feedback is used to shape programs, services, and educational offerings.*
 - *Advisory board representation from the legal, medical, and business sectors, as well as parents or siblings of special needs individuals. This input is used to shape programs, services, and educational offerings.*
21. Is your agency monitored by an outside entity? If so, by whom and how often?
- *Agency audit by independent auditors is conducted on an annual basis.*
22. 112 hours of program service were contributed by 39 volunteers in the last year.
23. Will any services funded by the County be performed under subcontract by another agency? If so, what services, and who will perform them?
- *No*
24. What measurable outcomes do you plan to accomplish in the next funding year?

- *Increased self-sufficiency for patients via physical mobility, speech communication, and life skills*

25. How will you measure these outcomes?

- *Physicians' progress notes*
- *Re-evaluations/follow-up patient visits*
- *Family surveys*

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
<i>Physical Therapy</i>	<i>Contact hour</i>	<i>\$44.00</i>
<i>Speech Language Pathology</i>	<i>Contact hour</i>	<i>\$42.50</i>
<i>Occupational Therapy</i>	<i>Contact hour</i>	<i>\$41.00</i>

27. In 300 words or less, address any topics not covered above (optional).

- *Although we are affiliated with a national organization, **we do not receive funding** from Easter Seals National. We are a local, community-based organization and we rely on community support to provide our services.*
- *For the first time in our 61 year history in Monroe County, we face the threat of discontinuing services due to legislative funding cuts that will severely impact our operations. **There are no other services like Easter Seals in the Florida Keys.** Children and adults with special needs would need to **leave the area** to seek services.*
- *We employ the **only board-certified pediatric physical therapist** in Monroe County. There are only 200 in the entire state of Florida.*
- *As we face the operational and logistical challenges of providing services in Monroe County, we pride ourselves on our ability to "think outside of the box" by forming partnerships and collaborative initiatives with other agencies. In doing so, we continually strive to trim expenses and share scarce resources in the community. We recently **partnered with the Boys and Girls Club** to share administrative space, serve more children via cross-agency referrals, and have future plans to collaborate on fundraising activities.*
- *Our demand for medical rehabilitation services exceeds our supply of therapists; we have a waiting list of patients.*
- *The organization is responding to the current economic climate by evaluating all administrative services and practices, looking for areas to streamline and reduce expense, while maintaining appropriate service ratios. Although difficult, this is a necessary and responsible initiative.*
- *The local advisory board chairman (Gary Carney) was appointed to the Easter Seals Florida, Inc. State Board of Directors. He now serves on the Audit, Governance, and Fiscal Committees. This **enhances the voice of Monroe County's needs and special circumstances** at the state level.*

Required Attachments

Required attachments were distributed to you as a separate document. Be sure to include these with your application. Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading.

ORIGINAL

ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN	ATTACHED?		COMMENTS You must explain any "NO" answers
	YES	NO	
A. Board Information Form	✓		
B. Agency Compensation Detail	✓		
C. Profile of Clients and Services	✓		
D - F. Financial Information	✓		
G. Copy of Audited Financial Statement from most recent fiscal year if organization's expenses are \$150,000 or greater	✓		
H. Copy of most recent IRS Form 990	✓		
I. Copy of current fee schedule	✓		
J. Copy of IRS Tax Exempt 501(c)(3) Certificate	✓		
K. Copy of Current Monroe County and City Occupational Licenses		✓	No longer necessary for non-profits; issued on request
L. Copy of Florida Dept. of Children And Families License or Certification		✓	Childcare program currently on hiatus.
M. Copy of any other Federal or State Licenses		✓	No other licenses.
N. Copy of Florida Dept. of Health Licenses/Permits		✓	Not required.
O. Copy of front page of Agency's EEO Policy/Plan	✓		
P. Copy of Summary Report of most current Evaluation/Monitoring *	✓		
Q. Data showing need for your program (optional, see question 7)		✓	optional, statistical sources cited in application
R. Other (specify) TWO PAGE LIMIT	✓		Cover letter

* must include summary of deficiencies and suggested corrective action; may include your responses and actions taken.

ATTACHMENT A - BOARD INFORMATION

2011
 Easter Seals Florida, Inc./Keys Region
 (enter your agency name in D-3 above and it will automatically appear in subsequent sheets)

You must have at least five directors.

Name/Board Position	Affiliation/Title	City/State	Years Served	Current Term Expiration Date
STATE BOARD				
Jayne Barkdull, Chairman	Levy Kneen P.L./Esquire	West Palm Beach, FL	14	2010
Mary Beth Roberts, First Vice Chairman	N/a	Palm Beach Gardens, FL	12	2010
Vicki Kneen, 2nd Vice Chairman	N/a	Palm Beach Shores, FL	10	2010
Joy Murray, Treasurer	N/a	Tampa, FL	8	2011
Bob Willmarth, Secretary	Century 21	Melbourne, FL	6	2012
LOCAL ADVISORY BOARD				
Edna Kerwick	Retired/US Military	Summerland, FL	12	2011
Gary Carney, Chairman	1st State Bank/VP	Key West, FL	4	2011
Rose Stayduhar	Adoption Services	Grassy Key, FL	3	2011
Daria Lopez	Easter Seals/Special Events	Key West, FL	8	2011
Jack Mullen	CVS/District Manager	Key Largo, FL	3	2011
Allan Lee, Vice Chairman	Two Friends	Key West, FL	4	2010
Britt Myers	1st State Bank/Marketing	Marathon, FL	3	2011
Rene Romo, Secretary	Protection Plus	Key West, FL	4	2010

**ATTACHMENT A 2 - EVIDENCE OF ANNUAL ELECTION OF OFFICERS (Please attach a copy of the minutes of the meeting in which the most recent elections took place.)

*Gary Carney
 15 Bon Street
 4th Board
 Mber*

ATTACHMENT A-2

Easter Seals Florida
Board of Directors
Meeting Minutes
November 14, 2009

ORIGINAL

The meeting was called to order by Chairman Jayne Register Barkdull at 11:16 a.m. Roll call was taken by Secretary Bob Willmarth, who reported that there was a quorum.

Present: Jayne Register Barkdull, Mary Beth Roberts, Vicki Kneen, Joy Murray, Bob Willmarth, Susah Kah, Joe Kern, Merriann Metz, Don Nelsen, Bobby Pittman, Ann Marie Rezzonico, Joanne Sullivan, and Joel Williams.

Excused: Gary Carney

Absent: Philip Storey, ex officio

Approval of Minutes: A motion was made, seconded and passed to approve the minutes from the July 25, 2009 meeting as presented.

Consent Agenda: Committee Action by Email – Approval of Palm Beach County Board of Commissioners Grant Application for program support for the Amar Center Development Day Program. It was noted for the record that it had been approved by the Board on September 23, 2009.

Introductions, Announcements and Correspondence: Jayne Register Barkdull welcomed Roy Prescott, the new Senior Vice President of Programs, Tammy Ferrell, a board member from Tampa, Cathy Huffinan, Vice President of Programs, and Tracy Clouser, Vice President of Development, both of whom are from Tampa. Jayne also welcomed Jeff Kneen, our general counsel.

Correspondence was read from Gary Carney requesting that his absence be excused. A motion was made, seconded and passed to grant Gary an excused absence.

President's Report: Susan Ventura presented the President's report.

Thank you all for coming again this weekend and for making the trip over to Tampa for a new perspective. And thank you Joy and Mike for so warmly hosting us at your home last night and it was a lovely evening and just wonderful to all be together and really be able to socialize and enjoy each other's company, so thank you for having us. It was just a perfect way to top off a day that was just filled with so much pride as we toured the Murray Child Development Center. I want to be sure that we thank each and every one of you in this room and every one of our donors, who are our investors and our supporters. I want to thank the staff from Tampa that has been with us and the local board members that have been here through the weekend, and please extend my thanks to the staff at the center for hosting us and showing us such a nice time and being with those engaging children yesterday. They are working very hard in this period of rapid growth and I think you heard in the tour that by January both buildings will be full, it will be just


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on the shy side of 200 children and families being served. and that's something we can be very very proud of, so thank you to everyone, and again, Joy, thank you, and to Ray and Nancy as well for their essential role.

You've had the opportunity this weekend to meet Roz Prescott, our new Senior Vice President of Programs, and I can tell you that her presence can already be felt, and I hope in the next hour we have a chance to hear from Roz herself. She jumped in with both feet and has begun to build the confidence of the program staff around the state, and has begun some initiatives that really resonate well with the staff who are feeling new support and saying, "Okay, things are moving ahead." We're also feeling the impact now from Rob who has begun his transition into his new role as our Senior Vice President of Operations. For the last year, along with many of us, he's been straddling his old duties and his new duties, and as you heard the report on the strategic plan, Rob has been working on a lot of initiatives that entrench him in his new role, so we're excited about that. And Julie, as you heard in the robust Development presentation, is already up to her eyeballs in her new role, and we're feeling the impact. Joanne, I thought it was very kind of you to say that this group is courageous because they are, for sticking in there with us, for sharing this vision, and the unwavering support through this difficult year.

We've talked a lot in the past of those guiding concepts that are in the book, *Good to Great*, and talked about having the right people on the bus. And it goes deeper than that. It's not just having them on the bus, it's having them on the right seat in the bus. And I really feel like we are there. The organization chart is filled out at the leadership level of the organization, and I feel like we have the right people in the right seats on the bus. They also talked in *Good to Great* about the fly wheel turning and you know how hard it is to get that started, but once that momentum begins and that fly wheel gets turning and the momentum builds, good things happen, and our fly wheel, it's beginning to turn. The resistance to change is dissipating. There are still little waves that go through the organization, but it is dissipating, and the fly wheel, it is beginning to turn. I can feel that in this board as well. There was some very lively dialog yesterday and today, insightful questions, and again, the support that continues to come from this board is strong and I thank you for that, because I couldn't do my job without the support of the board.

The rest of things I was going to talk about ended up coming up spontaneously in committees. I wanted to direct everyone's attention to the website. It is new, and has been revamped by National, and thanks to our founding webmistress, Vicki, who led us through those difficult early days of our website, the foundation was set. We believe that there's new functionality in the new web site but there is more work that's going to be done on the pages. Amy is working on getting our new vocabulary, our new language, and the ways that we're going to refer to ourselves, into our website to reflect the new Easter Seals Florida and the work that we're doing.


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We also mentioned in Governance, the changes in our Agreement with National relative to fees and online giving. I want to reinforce that again, that as of January 1st, there will be a three-year freeze on every fee that was associated with online giving. We were paying a handling fee, plus the credit card fees, and under the new business model with National, for three years, there will be no fees, there are personal giving tools, there are ticket sales tools that we have been reluctant to really push but not anymore. So, go forth with the website!

I also want to add congratulations, which I think was very strong in our Development Committee, to the Palm Beach development team and the Get Down to Business Luncheon. It really was remarkable, and Ann Marie is a member of the committee, a number of us were there in attendance and have been from day one. It is great that it did so well because, there were times we were ready to give up on the event, because the cost was so big. We asked ourselves should we be doing this? I appreciated, Julie, your caution as we moved forward and consider replicating this event. We're not in a position to take a lot of risk right now, but we know the recipe and we can study it and find out if the ingredients are in all of our local communities.

So, I hope everybody could feel a little bit of the differences this weekend. It feels like we're coming together with some good news and a true feeling of optimism that good things are happening. Our programs are strong, the development teams are doing their jobs, and the org chart is full, and good things are happening. I'm looking forward to good reports all year long.

That concludes my report and I request that it be filed for audit.

Chairman's Report: Jayne Register Barkdull presented the Chairman's report.

You're a tough act to follow, Sue, but that seems to be the order of the agenda. Mine is a little more off the cuff. One of the things, and I will dovetail on what Sue has said, is that we've struggled for a period of time with changes and implementation, and for me, this is the first meeting that I'm feeling things are gelling and that they're coming in place and that it's much more than putting faces in boxes, that org chart that we've been seeing for so long. I know you have a sense of accomplishment with that, but for me, it's always the relationship with the people here. Through these changes, I have seen, Rob has been in Palm Beach, and the true sign of a leader is he knows when to let go, not in the sense of the whole, but it's about getting the right people and saying, "Okay, you guys can take it from here." And Rob has such a gift for seeing the big picture and doing that, and knowing when, this is now, you guys need to do what you're supposed to do. And that, I think, is something I really admire in him. And seeing Julie come into the region and her interaction with the development team, and Roz who we've just met this weekend, but already, that she's having an impact, and that we're seeing the benefits of the Tampa people, of Cathy interacting with the Palm Beach region and talking about all this so it's really exciting for me and things are all positive.


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Yesterday we met the Murray center. My kids are tween and teen so hugs are far between, so I got my fill yesterday with those little children, there was no reticence. You walked in and they were just like, "Here." And I thought, "Boy, what a hug quotient I needed here," so this is great. If you ever had any question about the mission being fulfilled and you see those children, it brought it all home, so that was a wonderful experience and a wonderful day. Joel even shared with me, "If I've had a bad day, I do a detour to the center before I get home and I get a little hug quotient there, and it makes my day." It really does. So it was exceedingly positive.

I'm just very pleased to be with all of you here. And again, thank you for everything you do, for taking time out of your busy lives and spending your weekend with all of us. It's very rewarding. I don't think that it's time for us to rest on our laurels. I think we all still have lots of work to do. And we as a board having a somewhat different role just as the organization is changing. We're seeing that because it wasn't this little person in this little box before how we always knew it before, it's a realization that we as a board are going to have to step out of maybe our comfort zone a little bit more, do some more things to make everything come together. And so, you're asked to do a lot, but we'll ask again, and we thank you that notwithstanding that you are asked continually, that you keep coming back. So I appreciate it very much and thank you all for being here.

That concludes my report and I request that it be filed for audit.

Treasurer and Fiscal Committee Report: Joy Murray, Chair, reported that the committee met yesterday with a quorum. Gladys Epps thanked everyone for their support during her medical leave, and thanked Debbie Johnson for doing a phenomenal job with the audit in Gladys' absence. Gladys then presented the following reports:

August 31st Financial Statements

- Per Gladys, these are still in process of being fully reviewed and completed due to waiting for the final audit, so there are no final statements in the board manuals. Gladys will get everyone the final statements as soon as possible.
- There is a \$200,000 operational deficit which is masked by the capital revenue in Tampa
- The operational loss is around one million dollars, of which \$370,000-\$400,000 is non-cash, so the cash losses are around \$500,000-\$600,000, which is what they projected in July.
- Auditors will be meeting with them on November 18th to review the draft audit. All board members are welcome to join in via conference call.


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September 30th Financial Statements

- Balance Sheet
 - As of September 30th, there's approximately \$70,000 of capital money for Tampa which will be used to finish up the project and then will be moved over to the money market account.
 - The money market reserve fund has a \$125,000 balance, and \$100,000 of that are investments that were liquidated in August to ensure that there was enough money for the project. That money wasn't needed.
 - Note payable (line of credit) maxed out at \$1,000,000 and no payments have been made. Line of credit has been extended until February, when there will be a meeting with the bank. The bank feels that there is a permanent cash need for the Treasure Coast Early Steps operation that needs to be termed and reduced over a longer period of time.
 - Sue Ventura said that they will probably speak to both Gary Carney and Suzanne Schultz from National before the February meeting.
 - Mortgage payable, \$772,000, is for 3 loans (dining hall, secured loan on camp and new loan with credit union). The new loan with the credit union, \$200,000, was fully drawn down in September.
 - The camp dining hall donor has been making pledge payments of \$2500 per month, which covers the payments on the dining hall loan. There is still a gap between her pledge balance and the loan balance.
- Operating Statements
 - The bottom line for September looks better.
 - There's an operating deficit of \$59,000, but this is \$96,000 ahead of where Gladys projected we would be at the end of September, which is positive.
 - About \$60,000 of that is the positive variance on the Treasure Coast Program (which will come out close to zero).
 - Development is off to a very strong start.
- Total Income and Expense by Service Line
 - Brand new report which provides details on the bottom-line financial performance of every single program and development area
 - Gladys expressed concerns about Amar Center, which is seriously behind in child development.
 - Fort Myers was behind in September but is doing well in October. Gladys will monitor.
 - Day Break is also being monitored because of concerns about the income.
 - Gladys will use this data to work with program managers and Roz to ensure that concerns are being addressed.
- Program Service Report
 - Gladys reviewed areas of concern including Day Break and Camp.
 - The respite program at Camp was canceled in September and performed under expectation in October.
 - Attendance numbers at Day Break are significantly down in September and October. They've been without a director and need to get that position filled.


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- o Attendance at the Adult Day Training program is down, and that had previously been stable.
- o There are six families budgeted for the P.L.A.Y. program in Tampa, and two families have signed up already.
- o The THRIVE program in North Tampa hasn't gotten off the ground in the more than a year of operation and Gladys is not sure how long the program should be continued. In the meantime, the North Tampa office is being used for speech therapy in that area.
- o The number of children at Amar is down. They just hired a curriculum specialist to run the therapy program and per Rob, she will be given three to four top core issues as the goals for her first ninety days.
- o Murray Center enrollment is ahead of what Gladys had projected in the fall months.

Endowment Subcommittee Report

Don Nelsen reported that the Endowment Committee met by conference call on October 27, 2009 with Ellen Martel, our investment advisor, and Gladys Epps chairing the meeting. On January 12, 2008, the asset base was \$529,000, on September 30, 2008 it was \$448,000, and the current asset base as of September 30, 2009 is \$366,200. An additional \$100,000 had taken out for emergency funds to be left in our money market reserve fund, so the actual asset base would be \$466,200. There were interest earnings of \$72,000 so far this year. Don mentioned that PIMCO, our fund manager, is doing a great job. The allocation basis of 60% equities/40% bonds has been re-corrected by Ellen Martel and the funds are back on track.

Tampa Building Project

For the September accounting for the Murray Child Development Center, there was \$98,000 cash on hand. Gladys discussed the gap between the pledge receivables and the loan balance we would have after we used whatever cash was on hand to pay back the loan. In addition, there is the issue of some remaining items that needed to be spent on. Gladys met with Roz Prescott and Cathy Huffman and approved Cathy to go ahead and complete the list of final spending items so that this project can be considered to be a "done deal."

As far as the above gap is concerned, if it's assumed that the entire \$11,779 is spent, the difference of \$58,535 is the difference between the cash left on hand and the pledge receivables that would be available to pay off the loan, so that is the gap. The loan is a five year loan. Once the projects are completed, there will be an estimated \$86,000 in cash sitting in the operating account. Gladys' preference is to move the money to the money market account until February and then make a large principal payment on the loan, and she asked for feedback. After a discussion, it was decided that Gladys would move the money to the money market account through February.



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Cash Flow Update

Per Gladys, this is basically in line with where she expected we'd be. December will be a difficult month and she's watching it closely. The expected advance for the large CSC contract came in and the billing staff is meticulous about getting the big contract billing out.

Gladys explained that \$100,000 had been taken from our investments in August and deposited in the money market account. She requested that she be allowed to leave the money in the money market fund until February. The Fiscal Committee agreed that it made sense to leave that money in the money market fund and then keep it on the agenda in January.

National Fee Payments

Sue Ventura shared the news that at the National convention in October, the board voted to delay the implementation of the new membership fee model until September 1, 2010. The new model was supposed to go into effect on January 1, 2010, and this will negatively impact Easter Seals Florida. Last time, the Board decided to suspend payments to National, which has been done. Easter Seals Florida has accrued a balance and signed a repayment plan, but it was anticipated that a lower fee would be paid. One positive item is that starting January 1, 2010, all of the fees associated with online giving are wiped out for three years. This will provide an opportunity to grow online giving.

After a discussion, the following motion was put forth: We continue to suspend payments to National for the National dues until September 2010 and allow National to retain the direct mail payments due to Easter Seals Florida during this suspension of dues payments and apply these towards any of the arrearages. The arrearages will continue to be paid in a pro rata manner with the new fees scheduled to begin in September 2010. The motion passed.

Joy Murray introduced Marlene York, one of the newest board members from the Tampa board, at the Fiscal Committee meeting.

That concludes my report and I request that it be filed for audit.

Executive Committee: Jayne Regester Barkdull, Chair, reported that the committee met yesterday with a quorum. Jeff Kneen, general counsel for Easter Seals Florida, was present and reported that there were no litigation matters filed or pending. Jeff worked with Gladys Epps on getting all the liens released for the new Murray Center. There is also an estate matter that Phil Storey is handling as well as the bankruptcy with the former Child Development Center.

There is an EEOC filing from the Tampa office and it is still being investigated and evaluated and has been responded to appropriately with human resource personnel. Joel Williams asked if there was a media plan in place. Per Sue Ventura, the H/R consultant's opinion is that the employee in question has not talked about it with colleagues, but this is a matter of public record and will need to be addressed.


Secretary


President

Easter Seals Florida
Board of Directors
Meeting Minutes
November 14, 2009

There was also a report from the Ad Hoc Insurance Committee. Joel Williams and Don Nelsen have been going through binders of insurance information. The AFLAC policy was reviewed and the committee recommended that no changes be made to the voluntary benefits. The health insurance coverage through Actna was also reviewed. The current agent, Mike Smith, went back to Actna and renegotiated, resulting in \$1,000 per month savings in premium rates and another \$10,000 savings in reduced commissions. The committee's recommendation was that we stay with our agent and proceed with renewal. They would also like to be involved with the renewal of our business insurance and Joel will be guiding us through the questions we should be asking for the renewal process in February. Jayne thanked the committee for the time they've been spending and their help with the process.

The compliance officer reported that there were no new issues. She gave a follow-up report about the situation with an Early Steps provider in the Treasure Coast program. There was a review of the billing records and some of the therapists used by this provider company were not enrolled in CMS at the time of the billing. A registered letter was sent asking the provider company to reimburse Easter Seals Florida for the improperly billed amount, \$13,296. We were then told that the billing would be allowed as long as the therapist was in the process of enrolling and their CMS enrollment ended up being approved. A follow-up registered letter was sent asking the provider company to provide Easter Seals Florida with documentation that they started the enrollment process. The committee discussed the enrollment process and our risk if a therapist is not approved. Rob Porcaro will follow up and make it a part of the enrollment process to ensure that we have some sort of proof that the therapist has applied for enrollment in CMS.

That concludes my report and I request that it be filed for audit.

Governance Committee: Mary Beth Roberts, Chair, reported that the committee met yesterday with a quorum with 100% attendance. There was a lively discussion about board recruitment and, per Jayne Register Barkdull, it is the Board's responsibility to work in conjunction with staff to identify people from the voluntary leadership of the local community boards to begin to cultivate them to step up to the plate to join the State Board. Mary Beth will call or email members of the Governance Committee in January to remind them to continue with this process at the local level.

Sue Ventura gave her last update on the organizational structure and changes. Now that the org chart is full, Sue expressed her hope that everyone feels there is a sense of momentum and movement. Joe Kern mentioned that we need to reexamine the by-laws since the organizational structure has changed but the by-laws are regionally based. He volunteered to look into that.

Rob Porcaro presented recommendations for the new strategic plan. He had facilitated a strategic plan committee and they held structured conference calls. They addressed the existing


Secretary


President

Easter Seals Florida
Board of Directors
Meeting Minutes
November 14, 2009

seven items on the current strategic plan and added two additional items. Sue mentioned that Rob did a great job and that the strategic plan is an important part of the fiduciary responsibility of the Governance Committee. There was a discussion of the recommendations. Rob will re-email the plan to the Board so that the Board can look it over, make changes and then reply all. The final version of the strategic plan 2010-2013 will be voted on at the January 2010 meeting.

The date and location of the next annual meeting was discussed and it was decided that the meeting will be November 12-13, 2010 in West Palm Beach. The Easter Seals National Convention will be November 3-6, 2010 in Chicago. In 2010, the Board will discuss having the annual meeting in July 2011 in the Keys.

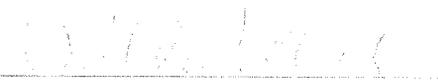
That concludes my report and I request that it be filed for audit.

Development Committee: Joanne Sullivan, Chair, reported that the committee met this morning with a quorum. The committee heard about the development staff's retreat at Camp Challenge. Joanne mentioned that the development staff is very focused and that there is an energy that's being directed towards our development efforts. The committee discussed cultivation and stewardship and some fresh techniques that are being used, including electronic newsletters. It was mentioned that development staff needs to change the way they use language, and that they should use the word, "investor" rather than "donor" so that opportunities can be presented for investors to invest in our organization. They also discussed how different generations view philanthropy, and how the staff can engage the newest generation of investors, the millennials (birth years 1978-2000). There was a good report from the Palm Beach community members about their Get Down to Business Luncheon, and there might be an opportunity to replicate this throughout other communities of Easter Seals Florida.

Rob Porcaro asked if everyone had seen the Easter Seals Florida website. It has a new look, courtesy of National, and is much more up to date. They discussed the fresh techniques that are coming on and the status of the development funding as it's coming in and applies to the different communities within Easter Seals Florida. Joanne also mentioned that it is encouraging when a new member of our staff buys into what we're doing, and thanked Tracy Clouser for becoming a member of the Presidents' Council.

Julie Wright was asked if we were hitting our budgeted targets in terms of development and if we were on track to meet our goals. Per Julie, development income is ahead in the Keys, Palm Beach and Tampa. Orlando is behind, and this is due to the fact that the staff has decreased and there are challenges with the local board. Joanne asked how this issue would be addressed, and said that staff needs to be expanded once there is money to do so. Joanne congratulated Julie and the development staff on their efforts and results.

That concludes my report and I request that it be filed for audit.


Secretary


President

Easter Seals Florida
Board of Directors
Meeting Minutes
November 14, 2009

Program Committee: Merriann Metz, Chair, reported that the committee met yesterday with a quorum. The meeting consisted of a tour of the Murray Child Development Center, which currently serves 115 children and will be serving 190-200 children in January. There was no chance to discuss the legislative update but Merriann drew everyone's attention to the reports in the book. Merriann spoke about what a wonderful place it was and how much the Board enjoyed touring it.

That concludes my report and I request that it be filed for audit.

Nominating Committee: Joanne Sullivan, Chair, reported that the committee met this morning with a quorum and said that they had nominations for the Board's consideration later in the program.

That concludes my report and I request that it be filed for audit.

Other Business: Jayne Register Barkdull asked Roz Prescott, the new senior vice president of programs, to tell the Board a little about herself and her newness to Easter Seals Florida. Roz spoke about her background, that she is from Wales but has lived in Florida for 16 years. She worked for twelve years in behavioral healthcare, has a masters degree in exceptional education, is a board certified behavior analyst and is very performance driven. Roz gave the Board an update on some of the main things that she's been working on. She mentioned that they have started leadership teams consisting of all of the vice presidents of programs and some of the program directors. These teams come together once a month with the intent of being on one team (rather than regionalized) and sharing ideas. Roz also spoke about being able to gather more data to share with everyone down the road, as well as her strategic marketing plans for Day Break and Camp Challenge with targeted goals.

Jayne thanked Roz for her enthusiasm and expressed her delight in having Roz with us. Joy Murray expressed that she is so excited that Roz kept mentioning the word, "marketing" and is glad that Easter Seals Florida is finally embracing the "M" word.

The next meeting is January 29-30, 2010 at the Sheraton Suites Orlando Airport Hotel.

The meeting adjourned at 11:58 p.m.


Secretary


President

Easter Seals Florida, Inc.
Annual Meeting Minutes
November 14, 2009

The Annual Meeting was held at the Crowne Plaza Tampa East on November 14, 2009 at 12:30 p.m. Presiding was Chairman Jayne Register Barkdull.

Secretary Bob Willmarth, took the roll and reported that there was a quorum.

Jayne Register Barkdull presented Bobby Pittman with an outgoing member appreciation plaque to thank him for his dedication to Easter Seals Florida and for everything he has done over the years. Bobby then spoke about his 27 years with Easter Seals Florida and a few of the challenges that faced him.

The next award was the Chairman's Award, which Jayne presented to Phil Storey. In his absence, Jayne spoke about how Phil has worked tirelessly this year on Easter Seals Florida's behalf.

Cathy Huffman, vice president of programs in Tampa, welcomed the Board to Tampa and introduced the guest speaker, Julie Garrod. Julie is the aunt and foster parent of two children who are enrolled at the Murray Child Development Center. Julie mentioned how she had been turned down by every other agency, and spoke about the wonderful care the children have been receiving and how Easter Seals Florida has made such a difference in their lives.

Jayne Register Barkdull called on Joanne Sullivan, chair of the Nominating Committee, to give the committee's report.

Nominating Committee: Chair Joanne Sullivan reported that the Nominating Committee met on November 14, 2009 at 9:00 a.m. with a quorum and recommended the following people be nominated as directors for three-year terms, expiring in 2012:

Merriann Metz, Central Florida
Philip Storey, Central Florida
Cory Taylor, Central Florida
Bob Willmarth, East Coast

With no further nominations from the floor, the above nominations were moved, seconded and approved.

The meeting adjourned at 1:25 p.m.



Secretary



President

Easter Seals Florida, Inc.
Organizational Board Meeting Minutes
November 14, 2009

Chairman Jayne Register Barkdull called the meeting to order at 1:25 p.m. Secretary Bob Willmarth called the roll and reported that there was a quorum.

Present: Jayne Register Barkdull, Susan Kah, Joseph Kern, Vicki Kneen, Merriann Metz, Joy Murray, Don Nelsen, Ann Marie Rezzonico, Mary Beth Roberts, Joanne Sullivan, Joel Williams, and Bob Willmarth

Excused: Gary Carney and Cory Taylor

Absent: Philip Storey

Nominating Committee: Chair Joanne Sullivan reported the following nominations for officers for a one-year term:

Chairman	- Jayne Register Barkdull, Palm Beach
First Vice Chairman	- Mary Beth Roberts, Palm Beach
Second Vice Chairman	- Vicki Kneen, Palm Beach
Treasurer	- Joy Murray, Tampa
Secretary	- Bob Willmarth, East Coast

Joanne Sullivan reported the following nominations of delegates and alternates for a one-year term to the National Convention in 2010:

Delegates		Alternate Delegates
Chairman:	Jayne Register Barkdull	1 st Joanne Sullivan
First Vice Chairman:	Mary Beth Roberts	2 nd Joseph Kern
Second Vice Chairman:	Vicki Kneen	3 rd Ann Marie Rezzonico
Treasurer:	Joy Murray	4 th Merriann Metz
Secretary:	Bob Willmarth	

A motion was made, seconded and approved to nominate the above officers, delegates and alternates.

Jayne Register Barkdull thanked Julie Garrod for taking the time to share her story.

The meeting adjourned at 1:31 p.m.


Secretary


President

Easter Seals Florida, Inc.

Documentation of Authorized Action by Committee

Committee: Board of Directors

Meeting Date: 9/23/09

Meeting/Vote Format: Face to Face Conference Call Email

Committee Chairperson: Jayne Barkdull

Members Present: Jayne Barkdull, Mary Beth Roberts, Vicki Kneen, Joy Murray, Bob Willmarth, Gary Carney, Susan Kah, Joe Kern, Don Nelsen, Ann Marie Rezzonico, Bobby Pittman, Joanne Sullivan, Joel Williams,

Members Absent: Merriann Metz and Phil Storey

Staff Liaison: Sue Ventura

Issue for Consideration: Palm Beach County Board of County Commissioners is now managing the grant that used to be referred to as the "Palm Beach Consortium". Easter Seals Florida will be awarded approximately \$37,000 for FY 10 (a 10% reduction from the prior year). The new protocol requires board authorization.

Highlights of the grant: Program Support for the Amar Center Development Day Program.

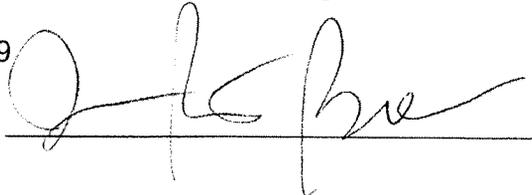
Action Proposed: Approval of grant application

Result of Vote: Approved

To be reported to Board of Director's at their next meeting, to be held:

November 14, 2009

Signature of Board Chairperson:



Joan Stolzar

From: Gary Carney [garyc@keybank.com]

Sent: Fri 1/29/2010 10:52

To: Sue Ventura; 'Jayne Barkdull'

Cc: Rob Porcaro; Joan Stolzar

Subject: January Meeting

Attachments:

Hi

I apologize for the last minute notice. I cannot attend the meeting. I am knee deep in an audit that needs to be complete by Monday. I still maintain my commitment to the organization and will endeavour to make the next meeting.

Thanks

Gary L. Carney

Executive Vice President/Sr. Loan Administration Officer

First State Bank of the Florida Keys

1201 Simonton St.

Key West, FL 33040

(O) (305)293-7156 (C) (305)304-0694 (F) (305)296-2087

Joan Stolzar

From: Susan J. Kah [kahcrew@bellsouth.net]
Sent: Monday, January 25, 2010 4:53 PM
To: Joan Stolzar
Subject: Susan Kah

Joan,

I will not be attending the meeting of January 29-30th.

I will be supporting Marlo Massey in the Race for the Cure. Marlo has been cancer-free for 5 years, and I feel that this is a very important event for her, and I want to be able to give her my full support.

Please pass this on to the Board. I am requesting an excused absence.

Thank you Joan,

Susan Kah

ATTACHMENT E - AGENCY EXPENSES

ORIGINAL
2011

Complete this worksheet for the entire agency.
Please round all amounts to the nearest dollar.

Easter Seals Florida, Inc./Keys Region

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	8/31/2011		8/31/2010	
	Total	%	Total	%
Expenditures				
Salaries	145,000	55%	151,783	53%
Payroll Taxes	11,555	4%	16,270	6%
Employee Benefits	4,422	2%	5,013	2%
Subtotal Personnel	160,977	61%	173,066	61%
Postage	1,300	0%	1,304	0%
Office Supplies	1,750	1%	1,855	1%
Telephone	4,500	2%	4,702	2%
Professional Fees	3,000	1%	3,008	1%
Rent / Utilities	18,000	7%	17,862	6%
Repair and Maint.	2,250	1%	2,453	1%
Travel	5,500	2%	5,494	2%
Miscellaneous	1,100	0%	1,154	0%
Grants to Other Organizations		0	0	0
<i>List others below</i>		0		0
Training	400	0%	477	0%
Fund Raising Supplies	12,000	5%	12,695	4%
Program Supplies	1,000	0%	1,000	0%
Maintenance Supplies	150	0%	166	0%
Marketing, Printing, & Publications	75	0%	93	0%
Meetings/Conferences	150	0%	150	0%
Association Dues	250	0%	250	0%
Insurance	8,000	3%	7,551	3%
National Fee	8,000	3%	10,000	4%
Department Support	25,000	9%	27,500	10%
Depreciation	8,000	3%	9,354	3%
Write Offs	4,500	2%	5,300	2%
		0		0
		0		0
		0		0
Total Expenses	265,902	100%	285,434	100%
Revenue Over/(Under) Expenses	(9,652)		(41,994)	

ATTACHMENT G

ORIGINAL

***Financial Statements and
Other Financial Information***

EASTER SEALS FLORIDA, INC.

August 31, 2009

JAN 10 2010

EASTER SEALS FLORIDA, INC.
Financial Statements and Other Financial Information
August 31, 2009
(With Independent Auditors' Report Thereon)

EASTER SEALS FLORIDA, INC.

Financial Statements and Other Financial Information

August 31, 2009

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SCHAFFER, TSCHOPP, WHITCOMB, MITCHELL & SHERIDAN, LLP

Certified Public Accountants

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Tom V. Whitcomb, CPA

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Michael R. Schafer, CPA
Joseph P. Mitchell, CPA
Stephen J. Sheridan, CPA
Daniel M. Hinson, CPA

Independent Auditors' Report

The Board of Directors
Easter Seals Florida, Inc.

We have audited the accompanying statement of financial position of Easter Seals Florida, Inc. (the Organization) as of August 31, 2009 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2008 financial statements and, in our report dated October 31, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Easter Seals Florida, Inc. at August 31, 2009 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended August 31, 2008, from which the summarized information was derived.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 23, 2009 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Easter Seals Florida, Inc. taken as a whole. The accompanying Schedule of Contract and Grant Activity and Schedule of Expenditure of Federal Awards and State Financial Assistance are either presented for purposes of additional analysis or required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government and Non-Profit Organizations* and Section 215.97 of the Florida Statutes of the Florida Single Audit Act, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Schrago, Tschopp, Whitcomb, Mitchell & Sheridan, LLP

October 23, 2009
Altamonte Springs, Florida

EASTER SEALS FLORIDA, INC.

Statements of Financial Position

August 31, 2009 and 2008

Assets

	<u>2009</u>	<u>2008</u>
Current assets		
Cash, including restricted cash of \$264,963 and \$884,545	\$ 620,749	968,949
Investments, including restricted funds of \$354,425 and \$471,917	354,425	488,733
Accounts receivable, net of allowance of \$74,322 and \$150,465	1,083,437	2,030,351
Pledges and bequests receivable, net of allowance of \$5,390	108,228	189,180
Prepaid expenses	103,827	98,699
Other current assets	1,100	29,276
Total current assets	<u>2,271,766</u>	<u>3,805,188</u>
Property and equipment:		
Land and improvements	185,794	186,919
Building and leasehold improvements	6,632,688	4,845,178
Artwork	189,800	189,800
Construction in progress	-	143,478
Equipment	850,354	779,513
Accumulated depreciation	<u>(2,134,456)</u>	<u>(2,006,165)</u>
Total property and equipment	<u>5,724,180</u>	<u>4,138,723</u>
Long-term pledges and bequests receivable	80,227	227,241
Long-term investment	68,400	68,400
Loan financing costs, net of accumulated amortization of \$26,113 and \$22,001	7,228	6,862
Intangible asset, net of accumulated amortization of \$25,250 and \$12,625	<u>164,120</u>	<u>176,745</u>
Total assets	<u>\$ 8,315,921</u>	<u>8,423,159</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 545,262	708,683
Accrued expenses	386,814	367,887
Deferred revenue	115,823	188,268
Line of credit	1,000,000	791,475
Current portion of long term debt	<u>25,544</u>	<u>46,740</u>
Total current liabilities	2,073,443	2,103,053
Long-term debt, less current portion	<u>701,065</u>	<u>563,999</u>
Total liabilities	2,774,508	2,667,052
Net assets:		
Unrestricted	4,922,025	4,124,545
Temporarily restricted	208,581	1,220,755
Permanently restricted	<u>410,807</u>	<u>410,807</u>
Total net assets	<u>5,541,413</u>	<u>5,756,107</u>
Lease commitments		
Total liabilities and net assets	<u>\$ 8,315,921</u>	<u>8,423,159</u>

See accompanying notes to financial statements

EASTER SEALS FLORIDA, INC.

Statements of Activities

Year ended August 31, 2009 (with summarized totals for August 31, 2008)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2009 Totals	Total 2008
Public support and revenue:					
Public support:					
Contributions	\$ 959,485	863,545	-	1,823,030	1,401,133
Special events	777,014	-	-	777,014	1,614,679
Less benefit to donors	(214,175)	-	-	(214,175)	(422,361)
Bequests	13,443	-	-	13,443	50,830
Total public support	1,535,767	863,545	-	2,399,312	2,644,281
Revenue:					
Program service fees and grants	12,535,486	-	-	12,535,486	12,416,181
Investment losses	(58,457)	-	-	(58,457)	(513,971)
Miscellaneous income	72,016	-	-	72,016	38,694
Total revenue	12,549,045	-	-	12,549,045	11,940,904
Total public support and revenue	14,084,812	863,545	-	14,948,357	14,585,185
Net assets released from restrictions	1,875,719	(1,875,719)	-	-	-
Total public support and revenue	15,960,531	(1,012,174)	-	14,948,357	14,585,185
Expenses and losses:					
Program services:					
Adult services	1,842,147	-	-	1,842,147	2,039,789
Camp Challenge	674,377	-	-	674,377	737,971
Children's services	10,848,580	-	-	10,848,580	10,412,921
Public health and professional education	433,016	-	-	433,016	620,818
Total program services	13,798,120	-	-	13,798,120	13,811,499
Supporting services;					
Fund raising	447,651	-	-	447,651	620,818
Management and general	556,990	-	-	556,990	514,418
Total expenses	14,802,761	-	-	14,802,761	14,946,735
Support for Easter Seal National Programs	360,290	-	-	360,290	347,724
Total expenses	15,163,051	-	-	15,163,051	15,294,459
Change in net assets	797,480	(1,012,174)	-	(214,694)	(709,274)
Net assets at August 31, 2008	4,124,545	1,220,755	410,807	5,756,107	6,465,381
Net assets at August 31, 2009	\$ 4,922,025	208,581	410,807	5,541,413	5,756,107

See accompanying notes to financial statements

EASTER SEALS FLORIDA, INC.

Statements of Functional Expenses

Year ended August 31, 2009 (with summarized totals for August 31, 2008)

	Program Services						Supporting Services				Total Year Ended August 31, 2009	Total Year Ended August 31, 2008
	Adult Services	Camp Challenge	Children's Services	Health and Professional Education	Total Program Services	Fund Raising	Management and General	Direct Benefits to Donors	Total Supporting Service			
Salaries	\$ 884,960	226,230	6,034,288	275,500	7,420,978	275,500	290,344	-	565,844	7,986,822	8,377,586	
Employee health benefits	71,208	12,626	408,438	19,605	511,877	19,605	28,419	-	48,024	559,901	511,541	
Payroll taxes	83,614	24,114	529,627	25,471	662,826	25,471	24,993	-	50,464	713,290	802,561	
Total	1,039,782	262,970	6,972,353	320,576	8,595,681	320,576	343,756	-	664,332	9,260,013	9,691,688	
Professional Fees	148,105	10,826	2,310,336	27,946	2,497,213	27,946	48,985	-	76,931	2,574,144	1,957,823	
Benefit to donors	-	-	-	-	-	-	-	214,275	214,275	214,275	422,361	
Supplies	66,962	28,759	206,069	2,601	304,391	2,601	3,489	-	6,090	310,481	315,345	
Marketing	12,108	2,380	1,620	4,560	20,668	4,560	363	-	4,923	25,591	53,013	
Telephone	20,981	9,507	131,692	5,011	167,191	5,011	15,006	-	20,017	187,208	167,340	
Postage	15,080	2,261	15,428	4,249	37,018	4,249	2,719	-	6,968	43,986	63,945	
Occupancy	289,856	80,993	580,351	17,127	968,327	17,127	51,870	-	68,997	1,037,324	1,192,545	
Printing/Publications	517	244	3,025	8,921	12,707	8,921	279	-	9,200	21,907	68,135	
Travel/Vehicle	86,814	7,012	137,385	4,677	235,888	4,677	4,943	-	9,620	245,508	280,715	
Meeting/Conference	816	665	5,672	1,372	8,525	1,372	3,855	-	5,227	13,752	41,153	
Dues to Other Associations	511	2,274	1,313	441	4,539	441	1,061	-	1,502	6,041	19,023	
Minor Equipment	28,945	8,310	77,633	3,262	118,150	3,262	9,512	-	12,774	130,924	143,946	
Insurance	57,124	33,250	157,029	3,912	251,295	3,912	11,621	-	15,533	266,828	267,328	
Miscellaneous	5,558	6,619	28,376	15,143	55,696	15,143	7,279	-	22,422	78,118	84,131	
Support of individual clients	16,227	77,113	5,116	-	98,456	-	-	-	-	98,456	110,628	
Total before depreciation, bad debt, interest, losses & other	1,789,386	533,163	10,633,398	419,798	13,375,745	419,798	504,738	214,275	1,138,811	14,514,556	14,879,119	
Depreciation and amortization	39,189	113,703	96,553	11,271	260,716	11,271	36,387	-	47,658	308,374	251,467	
Bad debt	2,157	1	47,426	-	49,584	14,635	-	-	14,635	64,219	149,465	
Interest expense and loan costs	787	17,202	39,813	602	58,404	602	13,143	-	13,745	72,149	71,283	
Loss on disposal of fixed assets	10,628	10,308	31,390	1,345	53,671	1,345	2,722	-	4,067	57,738	17,762	
Total expenses	1,842,147	674,377	10,848,580	433,016	13,798,120	447,651	556,990	214,275	1,218,916	15,017,036	15,369,096	
Less expenses included with revenues on the Statement of Activities	-	-	-	-	-	-	-	(214,275)	(214,275)	(214,275)	(422,361)	
Total	\$ 1,842,147	674,377	10,848,580	433,016	13,798,120	447,651	556,990	-	1,004,641	14,802,761	14,946,735	

EASTER SEALS FLORIDA, INC.

Statements of Cash Flows

Years ended August 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash flows from operating activities:		
Change in net assets	\$ (214,694)	(709,274)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	291,637	251,467
Unrealized loss on investments	81,494	566,596
Loss on disposal of equipment	57,738	17,762
Amortization	16,737	9,241
Change in operating assets and liabilities:		
Accounts receivable	948,326	(1,128,503)
Pledges receivable	226,554	48,198
Prepaid expenses	(5,128)	49,889
Other assets	28,176	(23,133)
Accounts payable	(163,421)	464,636
Accrued expenses	18,927	52,862
Deferred revenue	(72,445)	78,549
Net cash (used in) provided by operating activities	<u>1,213,901</u>	<u>(321,710)</u>
Cash flows from investing activities:		
Purchases of investments	(123,729)	(60,131)
Proceeds from sale of investments	176,543	29,960
Acquisition of property and equipment	(1,934,832)	(1,038,690)
Net cash used in investing activities	<u>(1,882,018)</u>	<u>(1,068,861)</u>
Cash flows from financing activities:		
Loan financing costs	(4,478)	(7,983)
Net borrowings on line of credit	568,525	791,475
Net borrowings on long-term debt	152,403	237,910
Payment of principal on long-term debt/note payable	(396,533)	(199,148)
Net cash provided by financing activities	<u>319,917</u>	<u>822,254</u>
Decrease in cash and cash equivalents	(348,200)	(568,317)
Cash and cash equivalents at beginning of year	<u>968,949</u>	<u>1,537,266</u>
Cash and cash equivalents at end of year	<u>\$ 620,749</u>	<u>968,949</u>
Supplemental disclosures:		
Interest paid	<u>\$ 76,261</u>	<u>62,042</u>

See accompanying notes to financial statements

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(1) Summary of Significant Accounting Policies

(a) General

Easter Seals Florida, Inc. (the Organization) is affiliated with Easter Seals, Inc. The Organization operates Camp Challenge, a year-round recreation and rehabilitation facility located in Central Florida; early intervention programs which service special needs children from birth to age 3 in inclusive child care settings in West Palm Beach, and three Tampa locations; Early Steps IDEA Part C early intervention services for special needs children from birth to age 3 in Palm Beach, Martin, Indian River, Okeechobee, and St. Lucie Counties; outpatient rehabilitation services in Ft. Myers, Tampa, West Palm Beach and Monroe County; adult day health care services in Gainesville and Winter Park; personal response system services in Central Florida, Tampa Bay and Palm Beach areas; and vocational services in Brevard and Indian River Counties. In addition, the Organization conducts advocacy projects and provides management and fund raising advisory services, program planning and evaluation, and technical publications. The Organization is authorized to serve 40 counties in the state of Florida.

(b) Basis of Presentation

The Organization has adopted the provisions of Statements of Financial Accounting Standards No. 116, Accounting for Contributions Received and Contributions Made (SFAS No. 116) and Statement of Financial Accounting Standards No. 117, Financial Statements for Not-for-Profit Organizations, (SFAS No. 117).

SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenue and requires the Organization to distinguish between promises received for each net asset category in accordance with donor restrictions, if any.

Under SFAS No. 117, net assets and revenue, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- ◆ Unrestricted net assets---Net assets that are not subject to donor-imposed stipulations.
- ◆ Temporarily restricted net assets---Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

(Continued)

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(1) Summary of Significant Accounting Policies - Continued

(b) Basis of Presentation - Continued

- ◆ Permanently restricted net assets---Net assets subject to donor-imposed stipulations that will be maintained permanently by the Organization. Donors of these assets permit the Organization to use all, or part of, the earnings on related investments for general or specific purposes.

Contributions received with donor imposed restrictions that are met in the same year as they are received are reported as unrestricted support. In addition, absent explicit donor stipulations about how long fixed assets must be maintained, the Organization reports expirations of donor restrictions on cash or cash equivalents that must be used to acquire fixed assets when the fixed assets begin construction and/or are required.

The Organization displays revenue in the following two natural classifications:

Revenue---Fees earned for the performance of Organization services.

Public Support---Unconditional gifts to the Organization of cash or other assets in a voluntary nonreciprocal transfer by another entity.

Revenue and public support are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets unless their use is limited by donor-imposed restrictions. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Contributions, including unconditional promises to give, are recognized as revenue in the period made or received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of gift. The Organization records all noncash contributions in excess of \$5,000, or if the Organization would have otherwise purchased the asset. In addition, the Organization receives a significant amount of contributed time related to various program services and fundraising

(Continued)

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(1) Summary of Significant Accounting Policies - Continued

(b) Basis of Presentation - Continued

campaigns. These contributed services are recorded at their estimated fair value at the date of service if they meet the following criteria: (a) the services would have otherwise been purchased by the Organization, and (b) the services required specialized skills. For the year ended August 31, 2009 the Organization received approximately \$107,000 in donated goods, services and the use of facilities.

(c) Investments

Investments are generally recorded at fair value based upon quoted market prices, when available, or estimates of fair value. Donated assets are recorded at fair value at the date of donation, or, if sold immediately after receipt, at the amount of sales proceeds received (which is considered a fair measure of the value at the date of donation).

(d) Land, Buildings and Equipment

Land and improvements, buildings and leasehold improvements, and equipment are stated at cost, or estimated market value at the date of receipt if donated, less accumulated depreciation. The Organization's artwork collection consists of paintings, sculpture and photographs which were donated to the Organization during 2003. The collections are displayed at the Organization's West Palm Beach Igoe-Amar Child Development Center. Depreciation is provided using the straight-line method over the estimated useful lives of the assets which range from 3 to 50 years. All property expenditures in excess of \$1,000 are capitalized; maintenance and renewals are charged to expense as incurred.

(e) Public Support and Revenue

All contributions are considered available for the general programs of the Organization, unless specifically restricted by the donor.

In accordance with the terms of an affiliation agreement between the Organization and Easter Seals, Inc., a portion of total public support and revenue is shared with the national organization for support of research and other activities. As part of the terms of this affiliation agreement, public support generated by direct mail campaigns is distributed to Easter Seals Florida, Inc. by the National organization.

(Continued)

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(1) Summary of Significant Accounting Policies - Continued

(f) Long-Lived Assets

The Organization follows the policy of lifting restrictions on contributions of cash and other assets received for the acquisition of long-lived assets when the long-lived assets are acquired.

(g) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(h) Functional Allocation of Expenses

The costs of providing Organization programs and the administration of the Organization have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(i) Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Included in cash and cash equivalents as of August 31, 2009 and 2008 is \$264,963 and \$884,545 of cash and cash equivalents restricted for specific purposes.

(j) Income Taxes

The Organization is exempt from Federal income tax under provisions of Section 501(c)(3) of the Internal Revenue Code. Consequently, no provision for income taxes has been included in the accompanying financial statements.

(Continued)

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(1) Summary of Significant Accounting Policies - Continued

(k) Financial Instruments Fair Value, Concentration of Business and Credit Risk

The carrying amount reported in the statement of financial position for cash and cash equivalents, accounts receivable, accounts payable, accrued expenses, deferred revenue approximates fair value because of the immediate or short-term maturity of these financial statements. The carrying amount reported in the accompanying statement of financial position for line of credit and long-term debt approximates fair value because actual interest rates do not significantly differ from current rates offered for instruments with similar characteristics.

Financial instruments, which potentially subject the Organization concentrations of credit risk, consist principally of accounts and pledges/bequests receivable which amount to approximately \$1,275,000. The Organization performs prescreening of its patients prior to performing services and generally does not require collateral. Grants and contracts receivable, as applicable, arise as a result of the agreements with third parties to provide specified services. The grants and contracts are monitored on a monthly basis and are not collateralized. The Organization maintains its cash balances at certain financial institutions in which balances are insured by the Federal Deposit Insurance Corporation up to \$250,000.

(l) Debt Financing Costs and Intangible Assets

Debt financing costs consist of loan fees associated with the acquisition of certain debt obligations. These costs are amortized over the life of the corresponding debt obligations.

On June 1, 2007, the Organization acquired the operations of Community Rehab Services, Inc. in the Gulf Coast region for \$256,000 in cash. The acquisition was recorded as a purchase. Fixed assets totaling \$42,518 and minor equipment expense of \$24,112 were recorded. An intangible asset associated with the acquisition consisting of a client database amounting to \$189,370 was recorded and is being amortized over a fifteen year period on a straight-line basis.

(m) Subsequent Events

In accordance with Statements of Financial Accounting Standards No. 165, Subsequent Events, the Organization has evaluated subsequent events through October 23, 2009. All subsequent events requiring recognition as of October 23, 2009 have been incorporated into the accompanying financial statements.

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(2) Investments

Effective September 1, 2008, the Organization adopted the provisions of FASB Statement No. 157, *Fair Value Measurements* ("FAS 157"), which defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. FAS 157 currently applies to all financial assets and liabilities, as well as for any other assets and liabilities that are carried at fair value on a recurring basis. The adoption of the provisions of FAS 157 did not impact the Organization's consolidated financial position or results of operations.

FAS 157 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FAS 157 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

FAS 157 describes three levels of inputs used to measure fair value:

Level 1: quoted prices in active markets for identical assets or liabilities

Level 2: quoted prices for similar assets and liabilities in active markets or inputs that are observable

Level 3: inputs that are unobservable (for example, cash flow modeling based on assumptions)

The Organization did not change its valuation techniques during the year and continues to use Level 1 inputs to measure the fair value of its investments.

The following table summarizes the valuation of the Organization's financial assets measured at fair value on a recurring basis as of August 31, 2009 based on the level of input utilized to measure fair value:

	<u>Cost</u>	<u>Fair Value</u>
Equity investments	\$ 423,594	354,425
Interest in limited liability company	68,400	68,400
	<u>\$ 491,994</u>	<u>422,825</u>

(Continued)

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(2) Investments - Continued

The components of total investment return as of August 31, 2009 were as follows:

Investment income	\$ 23,037
Net change in unrealized losses on investments reported at fair value	<u>(81,494)</u>
	<u>\$ (58,457)</u>

In 2003, the Organization received the donation of a .2875% interest of a certain unrelated limited liability company (LLC). The value of these units, based on an appraisal dated January 16, 2003, was \$575,000. The investment is non-marketable and future cash earnings are not guaranteed. This LLC was formed to develop Sunrise Memorial Garden, a cemetery in Fredericksburg, Virginia. During the year ended August 31, 2008, the operations and continued development of the underlying cemetery property was discontinued pursuant to certain governmental legal action taken against various individuals associated with the LLC.

Accordingly, given the uncertain future operational viability of the cemetery property, the Organization has recorded an unrealized loss related to this investment in the amount of \$506,600 which has been included as a component of investment losses in the accompanying 2008 statement of activities has correspondingly reduced the value of the investment to its estimated acquisition cost.

(3) Pledges and Bequests Receivable

As of August 31, 2009, pledges and bequests receivable are due as follows:

Less than one year	\$ 113,618
One to four years	<u>80,227</u>
	193,845
Less allowance for uncollectible pledges	<u>(5,390)</u>
Total	<u>\$ 188,455</u>

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(4) Line of Credit

The Organization has a line of credit, secured by substantially all assets, under which it may borrow up to \$1,000,000 at the bank's prime rate (3.25% at August 31, 2009), expiring in February 2010. The outstanding balance on the line of credit agreement at August 31, 2009 is \$1,000,000.

(5) Long-Term Debt

Long-term debt at August 31, 2009 consists of the following:

Promissory note, secured by certain property located in Sorrento, Florida, due in monthly payments of \$11,675 including interest at 7.02% through November 2008, and subsequent monthly payments of \$2,744 including interest at 7% from November 2008 through February 2010. Total borrowings under this agreement amount to \$347,836 at August 31, 2009.

Promissory note payable in monthly payments of \$2,456 including interest at 7.6% through March 4, 2011. This note is secured by property in Lake County. The outstanding balance at August 31, 2009 is \$226,370.

Construction note payable to a bank with interest at 6.5%. Interest only is payable through November, 2009 after which principal and interest is payable monthly based on a 20 year amortization. All principal and interest not paid is due and payable June 25, 2014. Secured by real property. The outstanding balance at August 31, 2009 is \$152,403. Maximum borrowing is \$200,000.

Maturities of long-term debt are as follows:

<u>Year ended August 31,</u>	
2010	\$ 26,000
2011	228,000
2012	15,000
2013	16,000
2014	17,000
Thereafter	<u>424,609</u>
Total	<u>\$ 726,609</u>

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(6) Net Assets

The expenditures for each year are financed principally by program revenue and campaign funds received during each year. Expenditures for programs and operations are budgeted at the beginning of each year along with projected support and revenues from the applicable fund.

Unrestricted net assets may be specifically designated by the Board of Directors or generally designated for unfunded commitments, program supplementation, and operating contingencies.

Permanently restricted net assets at August 31, 2009 consist of the following:

Leon G. Yeuell Camp Challenge Scholarship Fund	\$ 19,447
Weissman Guardian Angel Scholarship Fund	10,010
Coyle Campership Fund	25,000
Gulf Coast Region Endowment	6,350
General Endowment	<u>350,000</u>
	<u>\$ 410,807</u>

Temporarily restricted net assets at August 31, 2009 consist of the following:

Camp Challenge -- Capital	\$ 24,847
Scholarships for the Igoe-Amar Center	36,643
Program Development - Gulf Coast	61,110
Other	<u>85,981</u>
	<u>\$ 208,581</u>

(7) Lease Commitments

The Organization leases facilities under long-term non-cancelable operating leases. Rental expense for all operating leases was approximately \$536,000 for the year ended August 31, 2009. Future minimum payments applicable to long-term non-cancelable leases for the five years subsequent to August 31, 2009 are approximately as follows: \$333,000 for 2010, \$200,000 for 2011, \$46,000 for 2012, and \$13,000 for 2013. These amounts do not include the anticipated renewal of the leases as they expire.

EASTER SEALS FLORIDA, INC.

Notes to Financial Statements

August 31, 2009

(8) Net Assets Released from Restrictions

During the year ended August 31, 2009, net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes, expiration of certain time restrictions or by occurrence of other events specified by donors.

Purpose and time restrictions accomplished	<u>\$ 1,875,719</u>
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OTHER FINANCIAL INFORMATION

EASTER SEALS FLORIDA, INC.

EASTER SEALS FLORIDA, INC.

Schedule of Contract and Grant Activity

Year ended August 31, 2009

Grantor/Program Title	Contract Number	Program or Award Amount	Accrued Revenue August 31, 2008	Cash Received	Reimbursable Expenditures	Accrued Revenue at August 31, 2009
Federal and State Contracts and Grants						
D.O.H. Children's Medical Services	COQJQ/COQOC/COQOP	4,374,643	\$ 1,265,602	5,401,238	4,573,015	437,379
A.H.C.A.	N/A	N/A	74,746	1,211,007	1,183,601	47,340
Medicare	N/A	N/A	82,146	29,431	(43,680)	9,035
U.S.D.A. - Adult Day Care	Y-8074	N/A	4,436	26,481	23,737	1,692
U.S.D.A. - Child Care	I-1073	N/A	5,650	84,270	85,774	7,154
Total Federal and State			\$ 1,432,580	6,752,427	5,822,447	502,600
Local Contracts and Grants						
State of Florida - Voc Rehabilitation	N/A	N/A	10,507	92,148	91,261	9,620
Miami Children's Hospital - Part C	N/A	N/A	7,294	39,534	43,812	11,572
Infants and Young Children of West Central Florida - Part C	N/A	N/A	19,465	133,658	155,294	41,101
All Children's Hospital - Part C	N/A	N/A	303	13,641	16,698	3,359
CMS - Title XXI	N/A	N/A	-	23,300	24,463	1,163
Family Care - 39th St. Charter Hom	N/A	N/A	-	930	1,820	890
Children's Services Council - Palm Beach County	N/A	N/A	34,883	1,441,791	1,473,516	66,608
Children's Services Council - Martin County	N/A	N/A	13,242	74,726	66,478	4,993
Children's Services Council - St. Lucie County	N/A	N/A	8,180	166,109	180,720	22,791
St. Mary's Hospital Consortium	N/A	N/A	37,368	-	-	37,368
Department of Children & Families	N/A	N/A	665	11,861	12,146	950
Head Start	N/A	N/A	54,787	248,569	226,783	33,000
Alachua County	N/A	N/A	9,435	28,299	23,744	4,880
City of Gainesville	N/A	N/A	1,560	9,110	9,290	1,740

Note: None of the contracts/grants listed above contain local match requirements.

EASTER SEALS FLORIDA, INC.

Schedule of Contract and Grant Activity, Continued

Year ended August 31, 2009

Grantor/Program Title	Contract Number	Program or Award Amount	Accrued Revenue		Cash Received	Reimbursable Expenditures	Accrued Revenue at August 31, 2009
			August 31, 2008	August 31, 2009			
Veteran's Administration	N/A	N/A	12,945		83,190	82,965	12,720
Altrusa House of Gainesville, Inc.	N/A	N/A	1,570		19,230	19,260	1,600
Med-Waiver - Elder Affairs	N/A	N/A	6,718		91,105	88,773	4,386
ElderCare	N/A	N/A	5,037		56,649	54,593	2,981
Palm Beach County School Board D.O.E.	N/A	N/A	28,282		124,333	121,548	25,497
Hillsborough County School Board - Title XX	N/A	N/A	13,716		215,214	226,724	25,226
Keys Charter Schools Therapy Contracts	N/A	N/A	2,832		35,131	45,896	13,597
Med-Waiver (DCF)	N/A	N/A	127,136		769,327	693,464	51,273
Community Care for the Elderly	N/A	N/A	4,031		27,412	25,810	2,429
Brevard County School Board	N/A	N/A	11,913		72,086	64,620	4,447
Family Central - Title XX	N/A	N/A	15,816		206,282	209,288	18,822
Hillsborough County School Board - Teen Parent	N/A	N/A	12,482		253,362	246,421	5,541
Hendry County School Board	N/A	N/A	(90)		-	90	-
Children's Board Hillsborough County	N/A	N/A	55,012		295,902	296,906	56,016
EverCare Health & Home Connection	N/A	N/A	2,272		28,974	29,196	2,494
Lee County School Board	N/A	N/A	540		22,800	22,260	-
City of Titusville	N/A	N/A	3,557		5,336	1,779	-
Total local contracts and grants			501,458		4,590,009	4,555,618	467,067
Other corporate contracts and grants			246,778		552,834	494,148	188,092
Total			\$ 2,180,816		11,895,270	10,872,213	1,157,759

Note: None of the contracts/grants listed above contain local match requirements.

EASTER SEALS FLORIDA, INC.

Schedule of Expenditure of Federal Awards and State Financial Assistance

Year ended August 31, 2009

Federal Grantor/State Agency/Pass-through Entity Federal Program Title/State Project	Period of Award	Federal CFDA/ State CSFA Number	Contract Number	Federal/ State Expenditures
Major Federal Financial Assistance Programs:				
U.S. Department of Education				
Pass-through State of Florida Department of Health				
Children's Medical Services Program				
Sp. Ed. Grants for Infants & Families with Disabilities-Part C Pass-through Infants and Young Children	9/1/08 - 8/31/09	84.181	COQOP	\$ 2,633,726
Sp. Ed. Grant for Infants & Families with Disabilities-Part C Pass-through All Children's Hospital	9/1/08 - 8/31/09	84.181	-	90,119
Sp. Ed. Grant for Infants & Families with Disabilities-Part C Pass-through Miami Children's Hospital	9/1/08 - 8/31/09	84.181	-	9,584
Sp. Ed. Grant for Infants & Families with Disabilities-Part C	9/1/08 - 8/31/09	84.181	-	23,369
				<u>2,756,798</u>
Pass-through State of Florida Department of Health				
Children's Medical Services Program				
Sp. Ed. Preschool Grants Pass-through Infants and Young Children	9/1/08 - 8/31/09	84.173	COQOP	65,089
Sp. Ed. Preschool Grants Pass-through All Children's Hospital	9/1/08 - 8/31/09	84.173	-	2,270
Sp. Ed. Preschool Grants Pass-through Miami Children's Hospital	9/1/08 - 8/31/09	84.173	-	235
Sp. Ed. Preschool Grants Pass-through Palm Beach School Board	9/1/08 - 8/31/09	84.173	-	608
Sp. Ed. Preschool Grants	9/1/08 - 8/31/09	84.173	-	21,548
				<u>89,750</u>
Pass-through State of Florida Department of Health				
Children's Medical Services Program				
Sp. Ed. Grants to States Pass-through Infants and Young Children	9/1/08 - 8/31/09	84.027	COQOP	35,134
Sp. Ed. Grants to States Pass-through All Children's Hospital	9/1/08 - 8/31/09	84.027	-	1,225
Sp. Ed. Grants to States Pass-through Miami Children's Hospital	9/1/08 - 8/31/09	84.027	-	127
Sp. Ed. Grants to States	9/1/08 - 8/31/09	84.027	-	328
				<u>36,814</u>
Pass-through State of Florida Department of Health				
Children's Medical Services Program				
Sp. Ed. Grants for Infants & Families Recover Act - ARRA Pass-through Infants and Young Children	9/1/08 - 8/31/09	84.393	COQOP	121,417
Sp. Ed. Grants for Infants & Families Recover Act - ARRA Pass-through All Children's Hospital	9/1/08 - 8/31/09	84.393	-	3,652
Sp. Ed. Grants for Infants & Families Recover Act - ARRA Pass-through Miami Children's Hospital	9/1/08 - 8/31/09	84.393	-	466
Sp. Ed. Grants for Infants & Families Recover Act - ARRA	9/1/08 - 8/31/09	84.393	-	724
				<u>126,259</u>
Subtotal - Department of Education				<u>\$ 3,009,621</u>

EASTER SEALS FLORIDA, INC.

Schedule of Expenditure of Federal Awards and State Financial Assistance, Continued

Year ended August 31, 2009

Federal Grantor/State Agency/Pass-through Entity Federal Program Title/State Project	Period of Award	Federal CFDA/ State CSFA Number	Contract Number	Federal/ State Expenditures
Major Federal Financial Assistance Programs:				
U.S. Dept. of Health and Human Services Administration for Children and Families				
Pass-through State of Florida Department of Health				
Children's Medical Services Program				
Temporary Assistance for Needy Families	9/1/08 - 8/31/09	93.558	COQOP	\$ 139,611
Pass-through Infants and Young Children				
Temporary Assistance for Needy Families	9/1/08 - 8/31/09	93.558	-	4,199
Pass-through All Children's Hospital				
Temporary Assistance for Needy Families	9/1/08 - 8/31/09	93.558	-	536
Pass-through Miami Children's Hospital				
Temporary Assistance for Needy Families	9/1/08 - 8/31/09	93.558	-	832
Subtotal - Department of Health and Human Services Administration for Children and Families				<u>145,178</u>
U.S. Department of Agriculture				
Pass-through State of Florida Department of Elder Affairs				
Child and Adult Care Food Programs	9/1/08-8/31/09	10.558	I-1073	85,774
Child and Adult Care Food Programs	9/1/08-8/31/09	10.558	Y-8074	23,737
Subtotal - Department of Agriculture				<u>109,511</u>
U.S. Department of Housing and Urban Development - Community Development				
Block Grants:				
Pass-through City of Gainesville	10/1/07-9/30/09	14.218	B05MC120007	9,290
Pass-through City of Titusville	10/1/07-9/30/09	14.218	BO4MC120021	1,779
Subtotal - Department of Housing and Urban Development				<u>11,069</u>
Total Federal Programs				<u>\$ 3,275,379</u>
State Financial Assistance:				
State of Florida Department of Health				
Children's Medical Services Program - Dev. Eval. and Intervention Prg. and Early Intervention for Infants and Children				
	9/1/08 - 8/31/09	64.016	COQOP	\$ 1,578,038
Pass-through Infants and Young Children				
Children's Medical Services Program - Dev. Eval. and Intervention Prg. and Early Intervention for Infants and Children				
	9/1/08 - 8/31/09	64.016	-	53,829
Pass-through All Children's Hospital				
Children's Medical Services Program - Dev. Eval. and Intervention Prg. and Early Intervention for Infants and Children				
	9/1/08 - 8/31/09	64.016	-	5,750
Pass-through Miami Children's Hospital				
Children's Medical Services Program - Dev. Eval. and Intervention Prg. and Early Intervention for Infants and Children				
	9/1/08 - 8/31/09	64.016	-	13,884
Total - State Projects				<u>\$ 1,651,501</u>

EASTER SEALS FLORIDA, INC.

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

Year ended June 30, 2009

(1) **Basis of Presentation**

The accompanying Schedule of Expenditure of Federal Awards and State Financial Assistance presents the activity of all federal and state financial assistance and federal and state cost reimbursement contracts of Easter Seals Florida, Inc. Easter Seals Florida, Inc. receives federal and state awards directly and indirectly from pass-through entities.

Federal program and state project expenditures included in the accompanying schedule are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, Section 215.97 of the Florida Statutes of the Florida Single Audit Act and Chapter 691-5, Rules of the Florida Department of Financial Services, Florida Administrative Code, Schedule of Expenditures of State Financial Assistance.

(2) **Major Federal Programs and Major State Projects**

Major Federal programs and major state projects are identified in the Summary of Audit Results section of the Schedule of Findings and Questioned Costs.

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Directors
Easter Seals Florida, Inc.

We have audited the financial statements of Easter Seals Florida, Inc. (the "Organization") as of and for the year ended August 31, 2009, and have issued our report thereon dated October 23, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Easter Seals Florida, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Easter Seals Florida, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, Board of Directors, management, others within the organization, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Schaefer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP

Altamonte Springs, Florida
October 23, 2009

SCHAFER, TSCHOPP, WHITCOMB, MITCHELL & SHERIDAN, LLP

Certified Public Accountants

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Independent Auditors' Report on Compliance with Requirements Applicable to Each Federal Major Program and Major State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and the Florida Single Audit Act

To the Board of Directors
Easter Seals Florida, Inc.

Compliance

We have audited the compliance of Easter Seals Florida, Inc., with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and in the State of Florida *State Projects Compliance Supplement* that are applicable to its major federal program and major state project for the year ended August 31, 2009. Easter Seals Florida, Inc.'s major federal program and major state project are identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program and major state project is the responsibility of Easter Seals Florida, Inc.'s management. Our responsibility is to express an opinion on compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Section 215.97 of the Florida Statutes of the Florida Single Audit Act. Those standards, OMB Circular A-133 and the Florida Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about Easter Seals Florida, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Easter Seals Florida, Inc.'s compliance with those requirements.

In our opinion, Easter Seals Florida, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program and major state project for the year ended August 31, 2009.

Internal Control Over Compliance

The Management of Easter Seals Florida, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered Easter Seals Florida, Inc.'s internal control over compliance with requirements that could have a direct material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Easter Seals Florida, Inc.'s internal control over compliance.

A control deficiency in an organization's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented or detected by the organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, Board of Directors, management, others within the organization, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Schaefer, Tsibrogg, Whitcomb, Mitchell & Sheridan, LLP

Altamonte Springs, Florida
October 23, 2009

Easter Seals Florida, Inc.
Schedule of Findings and Questioned Costs
Year ended August 31, 2009

A. Summary of Audit Results

1. The auditors' report expresses an unqualified opinion on the financial statements of Easter Seals Florida, Inc.
2. No significant deficiencies were disclosed during the audit of the financial statements as reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Easter Seals Florida, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over the major federal award program and the major state project were disclosed during the audit in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Federal Program and Major State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and the Florida Single Audit Act.
5. The auditors' report on compliance for the major federal award program and major state project for Easter Seals Florida, Inc. expresses an unqualified opinion on the major federal program and major state project.
6. There are no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General (See AG Rule 10.654(1)(h)(4)).
7. The programs tested as major federal programs and as the major state project was the Federal Program CFDA# 84.393 - Special Education Grants for Infants and Families Recover Act – ARRA, the Federal Program CFDA# 84.181 - Special Education Grants for Infants and Families with Disabilities, and the State Project CSFA# 64.016 - Development Evaluation and Intervention Program and Early Intervention for Infants and Children.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Auditee did qualify as a low-risk auditee.

B. Findings – Financial Statements

None

Easter Seals Florida, Inc.
Schedule of Findings and Questioned Costs (Continued)
Year ended August 31, 2009

C. Findings and Questioned Costs – Major Federal Programs

None

D. Findings and Questioned Costs – Major State Projects

None

E. Other Issues

No Summary Schedule of Prior Audit Findings (See AG Rule 10.656(3)(d)(5)) is required because there are no prior audit findings related to Federal programs or State projects; no Corrective Action Plan (See AG Rules 10.656(3)(d)(6)) is required because there are no findings required to be reported under the Federal and Florida Single Audit Acts.

ATTACHMENT H

ORIGINAL

Form **990**

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)

OMB No. 1545-0047
2008
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 **2008** calendar year, or tax year beginning **SEP 1, 2008** and ending **AUG 31, 2009**

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

C Name of organization: **EASTER SEALS FLORIDA, INC.**
Doing Business As: _____
Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **2010 MIZELL AVENUE**
City or town, state or country, and ZIP + 4: **WINTER PARK, FL 32792**

D Employer identification number: **59-0637848**

E Telephone number: **(407)629-7884**

G Gross receipts \$: **15,113,842.**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶ _____

F Name and address of principal officer: **SUSAN VENTURA**
SAME AS C ABOVE

I Tax-exempt status: 501(c) (**3**) (insert no.) 4947(a)(1) or 527

J Website: ▶ **WWW.FL.EASTERSEALS.COM**

K Type of organization: Corporation Trust Association Other ▶ _____

L Year of formation: **1948** **M** State of legal domicile: **FL**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE SERVICES TO PERSONS WITH DISABILITIES.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of employees (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)		
	7a	0.		
	7b	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 2,494,823.	Current Year 2,292,165.
	9	Program service revenue (Part VIII, line 2g)	12,416,181.	12,535,486.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,211.	26,180.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,046.	45,836.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,002,261.	14,899,667.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,999,755.	9,260,013.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	35,019.	27,946.
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 445,883.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	5,762,503.	5,669,489.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,797,277.	15,055,904.	
19	Revenue less expenses. Subtract line 18 from line 12	204,984.	-156,237.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year 8,423,159.	End of Year 8,315,921.
	21	Total liabilities (Part X, line 26)	2,667,052.	2,774,508.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,756,107.	5,541,413.

Part II Signature Block

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

Sign Here ▶ Signature of officer: _____ Date: _____
▶ **SUSAN VENTURA, CHIEF EXECUTIVE OFFICER**
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed Preparer's identifying number (see instructions): _____
Firm's name (or yours if self-employed), address, and ZIP + 4: **SCHAFFER, TSCHOPP, WHITCOMB, ET AL**
986 DOUGLAS AVENUE, SUITE 100
ALTAMONTE SPRINGS, FL 32714 EIN ▶ _____
Phone no. ▶ **407-875-2760**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

141210

Part III Statement of Program Service Accomplishments (see Instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
EASTER SEALS PROVIDES EXCEPTIONAL SERVICES TO ENSURE THAT ALL PEOPLE WITH DISABILITIES OR SPECIAL NEEDS AND THEIR FAMILIES HAVE EQUAL OPPORTUNITIES TO LIVE, LEARN, WORK AND PLAY IN THEIR COMMUNITIES. FOR 61 YEARS, EASTER SEALS FLORIDA, INC. HAS BEEN PROVIDING SERVICES THAT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 1,812,207. including grants of \$) (Revenue \$ 1,760,859.)
ADULT SERVICES:

ADULT DAY HEALTH CARE:

ADULT DAY HEALTH CARE PROGRAMS PROVIDE SOCIALIZATION AND SAFETY FOR FRAIL ELDERLY AND DISABLED ADULTS AGES 18 AND OVER. THE PROGRAMS ARE DESIGNED TO MEET SOCIAL, MEDICAL AND REHABILITATIVE NEEDS. SERVICES RANGE FROM PROVIDING A PROTECTIVE ENVIRONMENT FOR FRAIL AND DEMENTIA CLIENTS, TO FULL REHABILITATIVE SERVICES FOR CLIENTS WHO WANT TO RETURN TO AN ACTIVE LIFESTYLE. RELIEVING SOCIAL ISOLATION, AS WELL AS PROVIDING RESPITE FOR CAREGIVERS, ARE ALSO IMPORTANT BENEFITS OF THE PROGRAMS. ADULT DAY HEALTH CARE SERVICES CAN BE A TRUE ALTERNATIVE TO

4b (Code:) (Expenses \$ 666,011. including grants of \$) (Revenue \$ 240,600.)
CAMPING AND RECREATION:

EASTER SEALS' CAMP CHALLENGE OFFERS HUNDREDS OF CHILDREN AND ADULTS, AGES SIX THROUGH ADULTHOOD, CHANCES TO ENJOY OUTDOOR RECREATION, SOCIALIZING WITH FRIENDS, AND RELAXING ON SUMMER VACATION, OR RESPITE WEEKENDS DURING THE YEAR. CAMP CHALLENGE PROVIDES AN OPPORTUNITY TO ACHIEVE INDEPENDENCE REGARDLESS OF THE CHALLENGES A PERSON WITH A DISABILITY FACES ON A DAY-TO-DAY BASIS. FULLY ACCREDITED BY THE AMERICAN CAMPING ASSOCIATION, A LOW CAMPER TO COUNSELOR RATIO ENSURES A QUALITY EXPERIENCE. CAMP CHALLENGE IS LOCATED ON 63 WOODED ACRES JUST 20 MINUTES NORTH OF ORLANDO IN LAKE COUNTY. EASTER SEALS IS CURRENTLY SERVING 150 CHILDREN AND ADULTS THROUGH THESE PROGRAMS.

4c (Code:) (Expenses \$ 10,788,632. including grants of \$) (Revenue \$ 10,534,027.)
CHILDREN'S SERVICES:

EARLY INTERVENTION AND CHILD CARE - CENTER-BASED CHILD DEVELOPMENT CENTERS & AFTER-SCHOOL CARE:

CHILD DEVELOPMENT CENTERS PROVIDE HIGH QUALITY CHILD CARE AND COMPREHENSIVE DEVELOPMENTAL TRAINING PROGRAMS FOR CHILDREN WITH OR WITHOUT DISABILITIES AND SPECIAL NEEDS, FROM BIRTH TO FIVE YEARS OF AGE IN AN "INCLUSIVE" PRESCHOOL, EDUCATIONAL SETTING. AFTER AN INITIAL EVALUATION, A TREATMENT TEAM DESIGNS A PROGRAM BASED ON THE CHILD'S INDIVIDUAL NEEDS, PROVIDING SPEECH, OCCUPATIONAL AND PHYSICAL THERAPIES AS PRESCRIBED. ALONG WITH THE THERAPISTS, THE TEACHERS USE A VARIETY

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 791,538. including grants of \$) (Revenue \$)

4e Total program service expenses \$ 14,058,388. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	N/A	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11a? <i>If "Yes," complete Schedule G, Part I</i>	X	
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a	61	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b	1	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	561	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	4a		
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	5b		
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	5c		
6a	Did the organization solicit any contributions that were not tax deductible?		X
	6a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A		
	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? N/A		
	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
10	Section 501(c)(7) organizations. Enter: N/A		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	Section 501(c)(12) organizations. Enter: N/A		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body		
1b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
9b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers or key employees of the organization?		X
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
GLADYS EPPS - (407)692-7881
2010 MIZELL AVENUE, WINTER PARK, FL 32792

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JAYNE REGESTER BARKDULL, CHAIRMAN	8.00	X		X				0.	0.	0.
MARY BETH ROBERTS FIRST VICE CHAIRMAN	8.00	X		X				0.	0.	0.
VICKI R. KNEEN SECOND VICE CHAIRMAN	8.00	X		X				0.	0.	0.
JOY A. MURRAY TREASURER	8.00	X		X				0.	0.	0.
BOB N. WILLMARTH SECRETARY	8.00	X		X				0.	0.	0.
GARY L. CARNEY DIRECTOR	6.00	X						0.	0.	0.
SUSAN J. KAH DIRECTOR	6.00	X						0.	0.	0.
JOSEPH G. KERN, ESQUIRE DIRECTOR	6.00	X						0.	0.	0.
MERRIANN M. METZ, ESQUIR DIRECTOR	6.00	X						0.	0.	0.
DON J. NELSEN, JR. DIRECTOR	6.00	X						0.	0.	0.
BOBBY J. PITTMAN DIRECTOR	6.00	X						0.	0.	0.
ANN MARIE REZZONICO, ESQ DIRECTOR	6.00	X						0.	0.	0.
JOANNE B. SULLIVAN DIRECTOR	6.00	X						0.	0.	0.
JOEL G. WILLIAMS DIRECTOR	6.00	X						0.	0.	0.
SUSAN B. VENTURA PRESIDENT & CEO	50.00			X				152,918.	0.	5,530.
GLADYS G. EPPS CFO	50.00			X				93,462.	0.	2,994.

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2292165.				
	g	Noncash contributions included in lines 1a-1f: \$		35,486.				
	h	Total. Add lines 1a-1f		2,292,165.				
	Program Service Revenue	2 a	CHILDREN'S SERVICES	Business Code	767,938.	767,938.		
b		ADULT SERVICES		719,722.	719,722.			
c		CAMP CHALLENGE		240,600.	240,600.			
d								
e								
f		All other program service revenue		10807226.	10807226.			
g		Total. Add lines 2a-2f		12535486.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		26,180.			26,180.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real	(ii) Personal				
		b	Less: rental expenses					
		c	Rental income or (loss)					
		d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b	Less: cost or other basis and sales expenses					
		c	Gain or (loss)					
		d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ 562,839. of contributions reported on line 1c). See Part IV, line 18	a		214,175.			
		b	Less: direct expenses	b	214,175.			
	c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	a						
	b	Less: direct expenses	b					
	c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	a						
	b	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
11 a	MISCELLANEOUS INCOME			45,836.			45,836.	
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d			45,836.				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			14899667.	12535486.	0.	72,016.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	98,456.	98,456.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	254,904.	236,729.	9,376.	8,799.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,740,442.	7,192,042.	281,400.	267,000.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	551,377.	504,084.	27,987.	19,306.
10 Payroll taxes	713,290.	662,826.	24,993.	25,471.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	27,175.		27,175.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	27,946.			27,946.
f Investment management fees				
g Other	2,519,023.	2,497,213.	21,810.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	930,177.	868,305.	46,513.	15,359.
17 Travel	245,508.	235,888.	4,943.	4,677.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,752.	8,525.	3,855.	1,372.
20 Interest	72,149.	58,404.	13,143.	602.
21 Payments to affiliates	360,290.	360,290.		
22 Depreciation, depletion, and amortization	308,374.	260,716.	36,387.	11,271.
23 Insurance	266,828.	251,295.	11,621.	3,912.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPLIES EXPENSE	310,481.	304,391.	3,489.	2,601.
b TELEPHONE	187,208.	167,191.	15,006.	5,011.
c MINOR EQUIPMENT	130,924.	118,150.	9,512.	3,262.
d MISCELLANEOUS EXPENSES	78,118.	55,696.	7,279.	15,143.
e BAD DEBT EXPENSE	64,219.	49,584.	0.	14,635.
f All other expenses	155,263.	128,603.	7,144.	19,516.
25 Total functional expenses. Add lines 1 through 24f	15,055,904.	14,058,388.	551,633.	445,883.
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	1,071,534.	535,767.		535,767.

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	195,009.	1	430,862.
	2	Savings and temporary cash investments	773,940.	2	189,887.
	3	Pledges and grants receivable, net	416,421.	3	188,455.
	4	Accounts receivable, net	2,030,351.	4	1,083,437.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	98,699.	9	103,827.
	10a	Land, buildings, and equipment: cost basis ... 10a	7,858,636.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D ... 10b	2,134,456.		
			4,138,723.	10c	5,724,180.
	11	Investments - publicly traded securities	488,733.	11	354,425.
	12	Investments - other securities. See Part IV, line 11	68,400.	12	68,400.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	176,745.	14	164,120.
15	Other assets. See Part IV, line 11	36,138.	15	8,328.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	8,423,159.	16	8,315,921.	
Liabilities	17	Accounts payable and accrued expenses	1,076,570.	17	932,076.
	18	Grants payable		18	
	19	Deferred revenue	188,268.	19	115,823.
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,402,214.	23	1,726,609.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	2,667,052.	26	2,774,508.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	4,124,545.	27	4,922,025.
	28	Temporarily restricted net assets	1,220,755.	28	208,581.
	29	Permanently restricted net assets	410,807.	29	410,807.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	5,756,107.	33	5,541,413.
	34	Total liabilities and net assets/fund balances	8,423,159.	34	8,315,921.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits?	X	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2708647.	2873047.	2954374.	2494823.	2292165.	13323056.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	2708647.	2873047.	2954374.	2494823.	2292165.	13323056.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						299,171.
6 Public Support. Subtract line 5 from line 4.						13023885.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	2708647.	2873047.	2954374.	2494823.	2292165.	13323056.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	15,544.	26,323.	73,721.	57,211.	26,180.	198,979.
9 Not income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	53,095.	165,026.	32,272.	38,694.	45,836.	334,923.
11 Total support. Add lines 7 through 10						13856958.
12 Gross receipts from related activities, etc. (see instructions)					12	44,801,624.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	93.99 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	96.64 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 0, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization EASTER SEALS FLORIDA, INC.	Employer identification number 59-0637848
---	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	CONN MEMORIAL FOUNDATION, INC. 3410 HENDERSON BLVD., STE. 200 TAMPA, FL 33609	\$ 67,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CHILDREN'S BOARD OF HILLSBOROUGH COUNTY 1002 E. PALM AVE. TAMPA, FL 33605	\$ 72,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	VIRGINIA MCINTOSH KOREVEC CHARITABLE FOUNDATION 463 INDIAN LAKE DRIVE KERRVILLE, TX 78028	\$ 95,117.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	FLORIDA DEPARTMENT OF TRANSPORTATION 605 SUWANNEE STREET TALLAHASSEE, FL 32399	\$ 125,093.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	ROSIE'S FOR ALL KIDS FOUNDATION P.O. BOX 1001 NEW YORK, NY 10108	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	MIKE & JOY MURRAY 6427 E. MACLAURIN DR. TAMPA, FL 33647	\$ 210,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

EASTER SEALS FLORIDA, INC.

59-0637848

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	COMMUNITY FOUNDATION OF TAMPA BAY 550 N. REO ST., STE. 301 TAMPA, FL 33609	\$ 465,449.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions \$	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions \$	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions \$	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions \$	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions \$	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the

organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of certified historic structure

Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/08	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- ▶ \$ 0.
- (ii) Assets included in Form 990, Part X
- ▶ \$ 189,800.
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- ▶ \$ _____
- b Assets included in Form 990, Part X
- ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	
ci Additions during the year	
e Distributions during the year	
f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	410,807.				
b Contributions	0.				
c Investment earnings or losses	0.				
d Grants or scholarships	0.				
e Other expenditures for facilities and programs	0.				
f Administrative expenses	0.				
g End of year balance	410,807.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment 85.00 %
- b Permanent endowment 15.00 %
- c Term endowment .00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (Investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	40,025.			40,025.
b Buildings	4,654,589.		1,498,698.	3,155,891.
c Leasehold Improvements	290,638.		141,939.	148,699.
d Equipment	850,353.		493,819.	356,534.
e Other	2,023,031.			2,023,031.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				5,724,180.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,899,667.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,055,904.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-156,237.
4	Net unrealized gains (losses) on investments	4	-58,457.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-58,457.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-214,694.

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

1	Total revenue, gains, and other support per audited financial statements	1	14,948,357.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-58,457.
b	Donated services and use of facilities	2b	107,147.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	48,690.
3	Subtract line 2e from line 1	3	14,899,667.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	14,899,667.

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

1	Total expenses and losses per audited financial statements	1	15,163,051.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	107,147.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	107,147.
3	Subtract line 2e from line 1	3	15,055,904.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	15,055,904.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART III, LINE 4: THE ART HELD BY THE ORGANIZATION WAS DONATED BY THE

MAJOR BENEFACTOR OF THE WEST PALM BEACH CHILD DEVELOPMENT CENTER TO BE DECORATIVELY DISPLAYED IN THE BUILDING FOR PUBLIC EXHIBITION.

PART V, LINE 4: THE PERMANENT ENDOWMENT FUNDS PROVIDE EARNINGS AS A PERMANENT SOURCE OF INCOME WHICH ARE TO BE USED BY THE ORGANIZATION FOR THEIR EXEMPT PURPOSE, FOR SPECIFIED USES BY THE DONOR WITH THE STIPULATION THAT THE PRINCIPAL MUST BE INVESTED AND KEPT INTACT IN PERPETUITY. THE

Part XIV Supplemental Information (continued)

QUASI ENDOWMENT FUNDS WERE SETUP BY THE BOARD OF DIRECTORS AFTER UNRESTRICTED FUNDS WERE RECEIVED FROM THE TACKETT AND OGLE BEQUESTS AND ARE TO BE PERMANENTLY INVESTED WITH THE EARNINGS TO BE USED TO PROTECT EASTER SEALS FLORIDA'S VITAL PROGRAMS. THE PRINCIPAL CAN BE USED AT THE DISCRETION OF THE BOARD. THE QUASI ENDOWMENT FUNDS CAN BE TERMINATED BY THE BOARD.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		GOLF EVENT (event type)	DERBY DAY PARTY (event type)	10 (total number)	(Add col. (a) through col. (c))	
Revenue	1	Gross receipts	162,611.	142,583.	471,820.	777,014.
	2	Less: Charitable contributions	103,940.	91,079.	367,720.	562,739.
	3	Gross revenue (line 1 minus line 2)	58,671.	51,504.	104,100.	214,275.
Direct Expenses	4	Cash prizes	0.	0.	0.	
	5	Non-cash prizes	0.	0.	0.	
	6	Rent/facility costs	58,671.	51,504.	104,100.	214,275.
	7	Other direct expenses	0.	0.	0.	
	8	Direct expense summary. Add lines 4 through 7 in column (d)				214,275.
	9	Net income summary. Combine lines 3 and 8 in column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

13 Indicate the percentage of gaming activity operated in:

- a The organization's facility

13a	%
13b	%
- b An outside facility

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____
 Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address:

Name ▶ _____
 Address ▶ _____

16 Gaming manager information:

Name ▶ _____
 Gaming manager compensation ▶ \$ _____
 Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**
- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Yes No

X

X

EASTER SEALS FLORIDA, INC.

59-0637848

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SPONSORSHIPS FOR INDIVIDUALS	511	98,456.	0.	FMV	N/A

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 1: SPONSORSHIPS ARE PROVIDED TO ELIGIBLE INDIVIDUALS BASED ON INCOME. THESE FUNDS ARE USED TO PAY FOR SERVICES THAT THEY CANNOT AFFORD. THESE SERVICES ARE PROVIDED TO THE INDIVIDUAL AND THE DOLLAR AMOUNT OF THESE SERVICES IS KNOWN.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2008

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- | | | | |
|--|----|--|---|
| a Receive a severance payment or change of control payment? | 4a | | X |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | | X |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | X |
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | | |
|------------------------------------|----|--|---|
| a The organization? | 5a | | X |
| b Any related organization? | 5b | | X |
- If "Yes," to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | | |
|------------------------------------|----|--|---|
| a The organization? | 6a | | X |
| b Any related organization? | 6b | | X |
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
--	---	--	---

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2008

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
6 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>FLOORING</u>)	X	1	30,000.	DONOR VALUE
26 Other ▶ (<u>CARPET</u>)	X	1	5,000.	DONOR VALUE
27 Other ▶ (<u>MISCELLANEOUS</u>)	X	26	486.	DONOR VALUE
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment 29 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

HELP CHILDREN AND ADULTS WITH DISABILITIES AND OTHER SPECIAL NEEDS GAIN GREATER INDEPENDENCE. WHETHER HELPING SOMEONE IMPROVE PHYSICAL MOBILITY, RETURN TO WORK OR SIMPLY GAIN GREATER INDEPENDENCE FOR EVERYDAY LIVING, EASTER SEALS FLORIDA OFFERS A VARIETY OF SERVICES TO HELP PEOPLE WITH DISABILITIES GAIN GREATER INDEPENDENCE AND ACHIEVE PERSONAL GOALS. OUR PRIMARY SERVICES ARE MEDICAL REHABILITATION, JOB TRAINING AND EMPLOYMENT, INCLUSIVE CHILD CARE, ADULT DAY SERVICES, AND CAMPING AND RECREATION. THESE SERVICES BENEFITED 6,050 INDIVIDUALS WITH DISABILITIES AND THEIR FAMILIES EACH YEAR THROUGH ONE OF 18 PROGRAMS STATEWIDE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS

NURSING HOME PLACEMENT, ALLOWING A CLIENT TO CONTINUE TO LIVE AT HOME DURING ACUTE OR CHRONIC ILLNESS. EASTER SEALS IS CURRENTLY SERVING 150 ADULTS THROUGH THESE PROGRAMS.

VOCATIONAL SERVICES:

EASTER SEALS VOCATIONAL SERVICES IS A PREMIER PROVIDER OF SERVICES SPECIFICALLY DESIGNED TO PROVIDE A SAFE AND ENCOURAGING ENVIRONMENT FOR ITS PARTICIPANTS WHILE ASSISTING COMPANIES WITH THEIR DAILY NEEDS FOR QUALITY WORK AND/OR STAFFING REQUIREMENTS. THIS COMMUNITY BASED PROGRAM OFFERS INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO DEMONSTRATE THEIR ABILITY TO DELIVER HIGH QUALITY WORK TO COMPANIES IN THE COMMUNITY. WHETHER THE WORK IS CONDUCTED AT THE COMPANY SITE OR AT

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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2008

Open to Public
Inspection

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number
59-0637848

OUR FACILITY, THE QUALITY SERVICE IS CUSTOMIZED TO MEET THE NEEDS OF THE COMPANY/ORGANIZATION. A FEW OF THE ON AND OFF-SITE CONTRACTING SERVICES PROVIDED ARE: SMALL ASSEMBLY, JANITORIAL, HOUSEKEEPING, BULK MAIL, COMMERCIAL LAWN CARE, RECYCLING AND EMPLOYMENT SERVICES. EASTER SEALS IS CURRENTLY SERVING 150 ADULTS THROUGH THESE PROGRAMS.

LIFELINE:

THE LIFELINE PERSONAL RESPONSE SERVICE CONNECTS AN INDIVIDUAL WITH IMMEDIATE HELP AT A TOUCH OF A BUTTON, 24 HOURS A DAY, 7 DAYS A WEEK. LIFELINE SUBSCRIBERS, SUCH AS A PERSON WHO LIVES ALONE AND HAS A HEALTH CONDITION, OR DOESN'T WANT TO GIVE UP THEIR INDEPENDENCE; WEARS A SMALL, WATERPROOF BUTTON ON A NECKLACE OR BRACELET. A PUSH OF THE BUTTON ACTIVATES A MONITOR THAT AUTOMATICALLY DIALS THE LIFELINE MONITORING CENTER. WITHIN MINUTES, LIFELINE RESPONDS, ASSESSES THE SITUATION AND SENDS WHATEVER HELP IS NEEDED. EASTER SEALS IS CURRENTLY SERVING 1,015 ADULTS THROUGH THIS PROGRAM.

OUTPATIENT AND REHABILITATION & THERAPY:

THE COMPREHENSIVE OUTPATIENT REHABILITATION AND TREATMENT PROGRAMS PROVIDE A WIDE RANGE OF SERVICES TO CHILDREN AND ADULTS WITH DISABILITIES. THE PRIMARY SERVICES PROVIDED ARE PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH AND BEHAVIORAL THERAPY. EASTER SEALS IS CURRENTLY SERVING 300 CHILDREN AND ADULTS THROUGH THESE PROGRAMS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

OF SPECIALIZED THERAPEUTIC EQUIPMENT DESIGNED TO HELP THE CHILDREN MEET THEIR DEVELOPMENTAL MILESTONES. AFTER-SCHOOL PROGRAMS PROVIDE ENRICHMENT ACTIVITIES, TUTORING, RECREATION, RELAXATION, NUTRITIOUS SNACKS AND CULTURAL PROGRAMS, AND CREATIVE EXPLORATION FOR CHILDREN AT-RISK DURING OUT-OF-SCHOOL TIME. EASTER SEALS IS CURRENTLY SERVING 400 CHILDREN THROUGH THESE PROGRAMS.

EARLY INTERVENTION - HOME-BASED:

HOME-BASED INTERVENTION PROGRAMS SERVE INFANTS AND TODDLERS, BIRTH TO 36 MONTHS WITH DEVELOPMENTAL DELAYS. AFTER AN INITIAL EVALUATION, A TREATMENT TEAM DESIGNS A PROGRAM BASED ON THE CHILD'S INDIVIDUAL NEEDS, PROVIDING SPEECH, OCCUPATIONAL, AND PHYSICAL THERAPIES AS WELL AS EARLY INTERVENTION SERVICE. PROFESSIONAL EARLY INTERVENTION SERVICES ARE PROVIDED ONE-ON-ONE IN THE HOME OR IN A TYPICAL CHILD CARE SETTING. STRONG EMPHASIS IS PLACED ON UNDERSTANDING INFANT AND TODDLER DEVELOPMENT AND PARENT/CHILD INTERACTION. EASTER SEALS IS CURRENTLY SERVING 4,000 CHILDREN THROUGH THESE PROGRAMS.

OUTPATIENT AND REHABILITATION & THERAPY:

THE COMPREHENSIVE OUTPATIENT REHABILITATION AND TREATMENT PROGRAMS PROVIDE A WIDE RANGE OF SERVICES TO CHILDREN AND ADULTS WITH DISABILITIES. THE PRIMARY SERVICES PROVIDED ARE PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH AND BEHAVIORAL THERAPY. EASTER SEALS IS CURRENTLY SERVING 300 CHILDREN AND ADULTS THROUGH THESE PROGRAMS.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PUBLIC HEALTH AND PROFESSIONAL EDUCATION:

ADVOCACY:

EASTER SEALS FLORIDA PLAYS A CRITICAL ROLE AS AN ADVOCATE FOR PEOPLE WITH DISABILITIES AND SPECIAL NEEDS BY:

1. MONITORING LOCAL, STATE AND NATIONAL LEGISLATIVE AND JUDICIAL DEVELOPMENTS.

2. PROVIDING PARENTS, FAMILIES AND INDIVIDUALS WITH ADVOCACY INFORMATION.

3. SERVING AS A COMMUNITY INFORMATION AND REFERRAL SERVICE.

4. VOLUNTEERING TO SERVE ON LOCAL, STATE AND NATIONAL ORGANIZATIONS AND AGENCIES TO REPRESENT THE INTERESTS OF PEOPLE WITH DISABILITIES.

5. ACTING AS CONSULTANTS TO CHILD CARE PROFESSIONALS HELPING THEM GAIN EXPERTISE IN WORKING WITH CHILDREN WITH SPECIAL NEEDS AND ADAPT THEIR SETTINGS TO INCLUDE CHILDREN WITH SPECIAL NEEDS AS WELL AS THEIR TYPICALLY DEVELOPING PEERS.

6. CREATING AWARENESS AND PUBLIC ACCEPTANCE OF PEOPLE WITH DISABILITIES THROUGH MEDIA SPOTS, PUBLIC SERVICE ADVERTISING AND

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

SPECIAL AWARDS PROGRAMS.

PAYMENTS TO NATIONAL EASTERS SEALS, INC. FOR PROGRAMS.

EXPENSES \$ 791538. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 10: THE CFO WILL EXTEND AN OPEN INVITATION TO THE ENTIRE BOARD OF DIRECTORS TO PARTICIPATE IN A WEBINAR BASED MEETING TO REVIEW THE FINAL DRAFT OF THE 990 PRIOR TO SUBMISSION TO THE IRS.

1. THE CFO WILL ORGANIZE AND CONDUCT THE 990 REVIEW MEETING.

2. THE DRAFT 990 (INCLUDING ALL ATTACHMENTS) WILL BE DISTRIBUTED TO THE BOARD OF DIRECTORS ALONG WITH THE INVITATION TO THE MEETING, NO LESS THAN ONE WEEK PRIOR TO THE MEETING DATE.

3. THE MEETING WILL CONSIST OF: THE CFO HIGHLIGHTING KEY AREAS OF THE 990, BOARD MEMBERS ASKING ANY QUESTIONS RELATED TO HOW THE DOCUMENT WAS COMPLETED, AND BOARD MEMBERS MAKING RECOMMENDATIONS FOR CHANGES, IF NECESSARY.

UPON COMPLETION OF THE REVIEW, THE CFO WILL GIVE NOTICE TO THE ACCOUNTANT THAT WE ARE PREPARED TO APPROVE THE 990 FOR SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C: IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE

SCHEDULE O
(Form 990)

Department of the Treasury
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Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

EXISTENCE OF HIS OR HER INTEREST AND MUST BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES A PROPOSED ACTION. AFTER DISCLOSURE OF THE INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE OR SHE SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS. AFTER IT HAS BEEN DETERMINED WHETHER A CONFLICT OF INTEREST EXISTS, THE BOARD OR COMMITTEE WILL EVALUATE THE PARTICULAR ACTION. AN INTERESTED PERSON WITH A CONFLICT OF INTEREST MAY MAKE A PRESENTATION AT THE BOARD OR COMMITTEE MEETING, BUT AFTER SUCH PRESENTATION HE OR SHE SHALL RECUSE HIMSELF OR HERSELF AND LEAVE THE MEETING DURING DISCUSSION OF, AND THE VOTE ON, THE ACTION ASSOCIATED WITH THE CONFLICT OF INTEREST. IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE THAT A MEMBER HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF, AFTER HEARING THE RESPONSE OF A MEMBER AND MAKING SUCH FURTHER INVESTIGATION AS MAY BE WARRANTED IN THE CIRCUMSTANCES, THE BOARD OR COMMITTEE DETERMINES THAT THE MEMBER HAS IN FACT FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY CORRECTIVE ACTION. THE MINUTES OF THE BOARD AND COMMITTEE MEETINGS SHALL CONTAIN THE NAMES OF PERSONS WHO DISCLOSED OR OTHERWISE WERE FOUND TO HAVE AN INTEREST IN CONNECTION WITH AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, THE NATURE OF THE INTEREST IN CONNECTION WITH AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, THE NATURE OF THE INTEREST, ANY ACTION TAKEN TO DETERMINE WHETHER A CONFLICT OF INTEREST, ANY ACTION TAKEN TO DETERMINE

SCHEDULE O
(Form 990)

Department of the Treasury
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Supplemental Information to Form 990

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WHETHER A CONFLICT WAS PRESENT, AND THE BOARD'S OR COMMITTEE'S DECISION AS TO WHETHER A CONFLICT OF INTEREST IN FACT EXISTED. THE MINUTES SHALL ALSO CONTAIN THE NAMES OF THE PERSONS WHO WERE PRESENT FOR DISCUSSION AND VOTES RELATED TO THE ACTION, THE CONTENT OF THE DISCUSSION, AND A RECORD OF ANY VOTES TAKEN IN CONNECTION WITH THE MATTER. EACH BOARD MEMBER, REGIONAL BOARD MEMBER, AND KEY STAFF MEMBER SHALL ANNUALLY, OR AT THE TIME THEY ARE ELECTED OR APPOINTED, SIGN A CONFLICT OF INTEREST ANNUAL DISCLOSURE STATEMENT WHICH: A. AFFIRMS THAT SUCH A PERSON AS RECEIVED, READ, UNDERSTAND AND AGREES TO COMPLY WITH THE CONFLICT OF INTEREST POLICY, AND, B. LISTS HIS OR HER (AND HIS OR HER IMMEDIATE FAMILY MEMBERS' OR DOMESTIC PARTNER'S) OWNERSHIP, INVESTMENT, FIDUCIARY OR GOVERNING INTEREST IN, OR COMPENSATION ARRANGEMENT (INCLUDING MEMBERSHIP ON BOARD OF OTHER NON-PROFIT ORGANIZATIONS) WITH EASTER SEALS FLORIDA OR ANY AFFILIATE, ENTITY OR INDIVIDUAL WITH WHICH EASTER SEALS FLORIDA IS AFFILIATED. TO ENSURE THAT EASTER SEALS FLORIDA OPERATES IN A MANNER CONSISTENT WITH ALL APPROPRIATE REQUIREMENTS AND REGULATIONS, THE CONFLICT OF INTEREST POLICY SHALL BE REVIEWED BY THE PRESIDENT AND CEO AND BY LEGAL COUNSEL AT LEAST EVERY THREE YEARS.

FORM 990, PART VI, SECTION B, LINE 15: CEO COMPENSATION:

1. PRIOR TO THE JULY BOARD MEETING, THE CFO WILL PROVIDE THE BOARD CHAIR WITH DOCUMENTATION OF THE MOST CURRENT SALARY SURVEY FOR CEO COMPENSATION FROM EASTER SEALS NATIONAL, AS WELL AS DATA FROM AT LEAST ONE ADDITION SALARY SURVEY SOURCE.

2. FOLLOWING COMPLETION OF THE DISCUSSION OF THE CEO EVALUATION AT THE EXECUTIVE SESSION OF THE JULY BOARD MEETING, THE BOARD CHAIR WILL PRESENT

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OMB No. 1545-0047

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Open to Public
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Name of the organization

EASTER SEALS FLORIDA, INC.

Employer identification number

59-0637848

THE COMPARATIVE SALARY DATA FOR THE BOARD'S CONSIDERATION AS THEY DETERMINE THE COMPENSATION PACKAGE THEY WISH TO OFFER THE CEO FOR THE NEXT FISCAL YEAR. ANY INCREASE IN COMPENSATION MUST BE APPROVED BY THE BOARD.

3. IF ANY CHANGES ARE MADE TO THE CEO'S COMPENSATION, THE BOARD CHAIR NEEDS TO DOCUMENT THAT CHANGE IN WRITING FOLLOWING THE JULY BOARD MEETING. THIS COMMUNICATION FOR THE BOARD CHAIR SHALL BE FORWARDED TO THE CFO FOR IMPLEMENTATION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

4562

Form

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2008

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

EASTER SEALS FLORIDA, INC.

FORM 990, PAGE 10

59-0637848

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 columns: Line number, Description, and Amount. Includes lines 1-13 for Section 179 election details.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 2 columns: Line number and Amount. Includes lines 14-16 for special depreciation allowance.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

Table with 2 columns: Line number and Amount. Includes lines 17-18 for MACRS deductions.

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows 19a-i.

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

Table with 6 columns: Line number, Class life, and Amount. Includes rows 20a-c.

Part IV Summary (See instructions.)

Table with 2 columns: Line number and Amount. Includes lines 21-23 for summary totals.

916251 11-09-06

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2008)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

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

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year:					
43 Amortization of costs that began before your 2008 tax year					43
					16,737.
44 Total. Add amounts in column (f). See the instructions for where to report					44
					16,737.



THERAPY CENTER FOR CHILDREN & ADULTS

THERAPY FEES

PT Eval	\$115	Hot/cold Pack	\$30
PT Re-Eval	\$60	E-Stim	\$40
OT Eval	\$120	W/C Management & Prop.	\$40
OT Re-Eval	\$70	Massage	\$35
ST Eval	\$115	Paraffin	\$35
ST Re-Eval	\$60	Splint fab. (short cast)	\$35
		Splint fab. (long cast)	\$35

THERAPY MODALITIES / 15 MIN

Therapeutic Exercise	\$45	Asst. tech. Assessment	\$55
Therapeutic Procedure (skills)	\$45	Asst. tech. Training	\$50
Neuromuscular re-ed	\$45	Self care/home manage	\$45
Manual Treatment	\$40	Group	\$35
Gait Training	\$40		
TENS	\$40		
Ultrasound	\$30		

Effective January 1, 2010. Fees may be changed without notice.

ORIGINAL

ORIGINAL

00048



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

85-8012621033C-9	05/31/2009	05/31/2014	501(C)(3) ORGANI
Certificate Number	Effective Date	Expiration Date	Exemption Cate

This certifies that

EASTER SEALS FLORIDA INC
 2010 MIZELL AVE
 WINTER PARK FL 32792-4119

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note that certain organizations are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.S.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under certain circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

ATTACHMENT O
EMPLOYMENT INFORMATION

ORIGINAL

NATURE OF EMPLOYMENT

It is very important that you understand the terms of your employment. You and Easter Seals Florida have an employment-at-will relationship. This means that the relationship is for an unspecified time period. Either you or Easter Seals may terminate employment at any time, with or without reason or prior notice. Nothing in this manual (such as benefits statements, performance evaluations, or any other written or verbal communications) should be construed to create any contractual or quasi-contractual relationship between any employee and Easter Seals Florida.

EQUAL EMPLOYMENT OPPORTUNITY

Easter Seals Florida, Inc. maintains a policy of equal opportunity for all employees and applicants for employment. All aspects of employment with Easter Seals are governed on the basis of merit, competence, and qualifications and will not be influenced in any manner by age, race, color, national origin, ancestry, religion, gender, sexual orientation, disability, marital status or veteran status. All decisions made with respect to recruiting, hiring, and promoting for all job classifications will be made solely on the basis of individual qualifications related to the requirements of the position. Likewise, the administration of all other personnel matters, such as compensation, benefits, transfers, education and social/recreation programs will be free from discrimination.

AMERICANS WITH DISABILITIES ACT

In compliance with the Americans With Disabilities Act (ADA), it is the policy of Easter Seals to prohibit employment discrimination against individuals with disabilities and to make reasonable accommodations to persons with disabilities unless doing so would pose an undue hardship. It is the responsibility of all Supervisors to ensure that individuals with disabilities who are employed by us, as well as persons applying for jobs with us, are treated fairly and given opportunities equal to those provided to others working or seeking work here.

Easter Seals will consider reasonable accommodations for qualified individuals with disabilities who have demonstrated their abilities and skills and can perform the essential functions of their jobs. This does not mean that we will lessen our qualification standards nor are we required to give preferential treatment to individuals with disabilities.

We are committed to complying with the ADA requirements and encourage all employees to help us achieve this objective. We should all work together to see that opportunities are available for qualified persons with disabilities.

HARASSMENT

Easter Seals has a long-standing, written, and widely distributed policy on discrimination and harassment in the workplace. It is expected that all employees will interact fairly and honestly with one another to ensure that the work environment is free of intimidation and harassment. The abuse of anyone's dignity by objectionable conduct is unacceptable.

ATTACHMENT P

SCHAFFER, TSCHOPP, WHITCOMB, MITCHELL & SHERIDAN, LLP

Certified Public Accountants

986 Douglas Avenue, Suite 100
Altamonte Springs, Florida 32714
Phone: (407) 875-2760
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Michael R. Schafer, CPA
Joseph P. Mitchell, CPA
Stephen J. Sheridan, CPA
Daniel M. Hinson, CPA

ORIGINAL

The Board of Directors
Easter Seals Florida, Inc.

In planning and performing our audit of the financial statements of Easter Seals Florida, Inc. (the "Organization") as of and for the year ended August 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Easter Seals Florida, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

Schafer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP

Altamonte Springs, Florida
October 23, 2009

Keys Region

5220 College Road
Key West, FL 33040
305.294.1089 phone.tdd
305.296.1530 fax
www.fl.easterseals.com



April 8, 2010

Human Services Advisory Board
% Monroe County Grants Administration Office
1100 Simonton Street
Key West, FL 33040

Dear Sirs:

Thank you for the opportunity to submit this application for HSAB funding. Now, more than ever, this funding is critical to the continued success of our program, which provides essential medical services to children and adults with special needs.

Important points:

- We do not receive funding from Easter Seals National.
- We recently expanded our collaborative efforts by sharing space with Boys and Girls Club.
- For the first time in our 61-year history of service in Monroe County, legislative funding cutbacks may force us to close our doors.
- Easter Seals is the only agency in Monroe County focused on providing medical rehabilitation services to children with disabilities and other special needs.
- The \$25,000 funding request translates to 737 patient visits*, 443 more visits than the current level of funding.

I look forward to seeing you during the grant presentation process.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Porcaro".

Rob Porcaro
Executive Director

* Using current Medicaid rates