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CARSON CITY
EXECUTIVE OFFICES

Carson City, a Consolidated Municipality

Application for

Community Support Services Funding

Fiscal Year 2012-2013

Name of Organization: Easter Seals Nevada

Amount Requested: $5,812 for 1 playgroup for 1 year ($3,072/year for each additional playgroup)

Contact Person: Tina Jeeves, Vice President of Programs

Mailing Address: 6200 West Oakey Blvd.

City: Las Vegas State NV Zip Code: 89146

Phone Number: (702) 870-7050 E-mail: tina.jeeves@eastersealsnevada.org

501(c)3 Taxpayer I.D. Number: 94-2815686

Date Submitted: 1/30/2012

Please mail completed application and attachments to:
Carson City Executive Offices
201 N. Carson Street, Suite 2
Carson City, NV 89701

Carson City Community Support Services

APPLICATION FOR GRANT FUNDS

Fiscal Year 2012-2013

Organization Information

1. What is the overall purpose or goal of your organization?

Easter Seals has been helping individuals with disabilities and their families live better lives for over 90 years. Today, Easter Seals assists more than one million children and adults with disabilities and their families annually through a nationwide network of more than 450 service sites. Each center provides top-quality, family-focused and innovative services tailored to meet the specific needs of the particular community it serves. Nationally, Easter Seals has developed best practice models for providing services to a wide range of populations.

Easter Seals Nevada (ESN) has the benefit of being an affiliate in the Easter Seals National Network meaning that, while ESN is autonomous in programming and operations, we have access to resources through a network of over 80 affiliates nationwide that provide services to persons with all types of challenges.

For more than 35 years, we have been advocating and providing programs for infants, children, youth, and adults (including seniors and veterans) with physical, intellectual, and emotional disabilities overcome challenges and significant barriers to employment. We are proud to report that we have now expanded and are providing programs statewide, having added northern Nevada and the rural and frontier regions of the state to our service area.

Our mission is to *create solutions that help people with disabilities become self-sufficient through education, community partnerships and direct services.* The Easter Seals Nevada goals include:

- Full employment for persons with disabilities
- Absolute independence for persons with disabilities
- Community participation for persons with disabilities

2. How long has your organization been in existence? 35 Years 11 Months

   How long has your organization been in Carson City? 0 Years 2 Months

3. Describe in general the activities or services of your organization:

During FY11, we proudly served 7,113 unduplicated children and adults through the following programs:

Child Development Center: Providing a Learning Environment for Children and Peace of Mind for Parents - Easter Seals Nevada serves children aged six weeks to 7 years old who cannot function in a typical educational setting. Low child to staff ratios, an inclusive environment, and excellent facilities promote the best opportunity for children to learn and grow into active members of the community.

Early Intervention: Creating a Family Centered Approach to Planning - Research proves that early intervention and individualized service contributes directly to the later success of children and families. Easter Seals Nevada offers a family centered approach to working with children who have special needs, aged birth to three years. These services provided to families occur in their natural home environments.

Autism Services Program: Providing Services to Families of Children 18 months to 3 years of age, Living with Autism - Easter Seals Nevada's Autism Services Program provides the highest quality of services to families of children 18 months to 3 years of age, who are living with autism. We work with families striving to provide their children with the tools needed to be independent and successful at home,

school, and in the community.

Assistive Technology: Providing People with Disabilities with Tools They Need - Assistive Technology provides people with disabilities the tools they need to access employment, education and recreation. With those needs met, the road to independence is achievable. Easter Seals Nevada's CEO has nearly two decades of experience in the assistive technology field, and the program director has been providing assistive technology services for five years and has formed excellent relationships with providers.

Employment & Rehabilitation: Building Skills to Find & Keep a Great Job - Easter Seals Nevada offers full service employment opportunities for persons with disabilities and special needs as well as dislocated workers. Services range from pre-employment assessment and job training to competitive job placement, and "follow-along" to ensure long term, successful employment.

Supported Living: Providing Support for Community Living - Easter Seals Nevada provides the support necessary to enable persons with disabilities and special needs to live independently in their own homes within the community. Easter Seals Supported Living also provides support for families, which allows them to keep their family member with disabilities or special needs in the family instead of in an institutional placement.

Adult Day Service: Anticipating the Needs of Adults with Disabilities and Older Adults - Easter Seals Nevada offers adults and seniors with disabilities and special needs the opportunity to experience community activities that will maximize their self sufficiency, socialization and daily living skills. For most of the participants, Easter Seals Adult Day Services represents their only community opportunity.

Family Respite: Providing a Break When Needed - For the families of those with disabilities or special needs, Easter Seals Family Respite provides opportunities for relief from the daily, 24 hour care of their special needs family member. Families can make their own respite arrangements and are reimbursed by Easter Seals Nevada for the expense.

Information and Referral: Getting the Right Information for Your Questions - Easter Seals Information and Referral provides the information and referrals to community resources that can help meet individual needs of children and adults with disabilities and their families seeking services.

4. How many people do you intend to serve during this Fiscal Year 2012-2013?

   # of Youth 3,190 # of Adults 4,325 # of Seniors 100

5. How many people served this Fiscal Year 2012-2013 will be Carson City residents?

   # of Youth 200 # of Adults 30 # of Seniors 30

6. How many paid employees/volunteers does your organization employ?

   # of full-time employees 110 # of part-time employees 7

7. Percentage of organization funds to be utilized for administrative costs (i.e., salaries, travel, training, etc.): 12.5%

8. Describe how your organization is managed and governed (i.e., Board of Directors)

A 14-member volunteer Board of Directors meets quarterly and has organizational oversight responsibilities along with the CEO and key staff who provide management and supervision.

9. Please provide information on your Executive Board members or contact person:

Name	Title	Phone
Karl Armstrong	Board Chair/President	(702) 479-4350
Jennie Holder	Secretary	(702) 812-0180
Larry Fisher	Treasurer	(702) 990-7820
* Brian Patchett	Chief Executive Officer	(702) 870-7050

* primary contact person

Program/Proposal Information

10. Amount of funds requested? $5,812 for 1 playgroup for 1 year ($3,072/year for each additional playgroup)

11. Purpose of Program/Proposal: Describe the program/proposal, target population, number to be served, what the grant will specifically fund. Explain your organization's qualifications to deal with the issue.

With a grant from Carson City, we will expand our Early Intervention program in Carson City by providing *inclusive playgroups* for children under three (3) years of age with development delays or medical or physical conditions that may lead to developmental delays. Early intervention services and supports are provided to an infant or toddler with a delay in one or more of the following areas:

1. Physical development (including fine and gross motor, vision and hearing)
2. Cognitive development (thinking skills)
3. Communication development
4. Social or emotional development
5. Adaptive development

The Purpose of Early Intervention:

- To meet the child's developmental needs and support the family in enhancing their child's development.
- To provide services and supports for children under three (3) years of age who are experiencing developmental delays or have a medical or physical condition that may lead to a developmental delay.
- The philosophy of Early Intervention is to support the capacity of the family in enhancing their child's learning and development.

Additional Information on Early Intervention Services and Support:

- are provided at no cost to families.
- are designed to meet the child's and family's unique needs.
- are most often provided at home or in the community where there is interaction with children who are typically developing and where multiple opportunities for natural learning occur.
- are based on individualized needs of children and families in the context of everyday routines and activities and are provided in accordance with an Individualized Family Service Plan.
- focused on supporting the family and other key caregivers in facilitating their child's learning and development through participation in everyday routines.

In addition to the services already offered, a partnership with Carson City will allow us to add *inclusive playgroups* for the children in our Early Intervention program. Inclusive playgroups allow children with disabilities, special needs, developmental delays, etc. to play and learn alongside their typically developing peers, enhancing and improving their growth and development and socialization. Each playgroup will consist of 8-10 children with two staff members and will meet once a month for two hours per playgroup. We will incorporate the services of Physical, Occupational, or Speech Therapists, who will rotate on a monthly basis so that the children have the opportunity to benefit from the variety of professional services they need. During the course of the year we intend to serve a total of approximately 60 unduplicated clients.

12. Goals, Objectives & Measurable Outcomes: The events and/or services must assist the City to fulfill its vision statement and accomplish one or more of the City's Goals. Please indicate which goal(s) will be met. Clearly state measurable outcomes of the project. Tell how you propose to achieve the outcomes of the project in terms of specific activities, including a timetable (proposed starting date and duration of the project):

This project is clearly aligned with the mission of Carson City, *to preserve and enhance the quality of life and heritage of Carson City for present and future generations of residents, workers and visitors.* With a grant from Carson City to add inclusive playgroups to the Easter Seals Early Intervention program, we will further support the children of the present generation who are the future of our City. The specific City goals that ESN will impact with this project are as follows:

Carson City's Goals

- A Healthy Community
  - ESN playgroups that include therapists will enable children with developmental delays to receive therapeutic assistance, which will help them grow into healthier and stronger individuals.
- An Active and Engaged Community
  - The nature of inclusive playgroups is to help youngsters with developmental delays to be actively engaged with other children on various developmental paths.
- A Vibrant, Diverse and Sustainable Economy
  - ESN Early Intervention for children with developmental delays will strengthen future generations and increase the likelihood of these children becoming independent, self-sustaining individuals who do not require expensive institutionalization. In addition, as children's needs are met and their growth and development is supported, parents are better able to secure and sustain employment and contribute to the economy.
- A Community Dedicated to Excellence in Education
  - Early Intervention helps to prepare our youngest, most vulnerable residents with developmental assistance that will better prepare them for education from the very beginning, increasing the likelihood that they will be successful in their educational careers. ESN early educational interventions via playgroups with therapists will help children with developmental delays connect and begin to overcome educational challenges.
- A Physically and Socially Connected Community
  - ESN playgroups will connect families with children with developmental delays so that they can be a support for each other, and the children in the playgroups will be able to form early relationships with other children who have similar struggles. In addition, typically developing children and youngsters with disabilities will interact together in playgroups, further connecting children in the community to their peers, learning to understand and appreciate differences among people from an early age.
- A Community Where Information is Available to All
  - ESN inclusive playgroups connect children to opportunities they otherwise might not have and make critical developmental information available to their parents. This vital program benefits and supports families with children with disabilities, leading to a more healthy and productive community.

Outcomes, Activities, and Timeline

Through ESN Early Intervention inclusive playgroups, 60 children with disabilities, special needs or developmental delays will participate in monthly two-hour playgroups, facilitated by highly trained staff, where they will benefit from developmentally beneficial activities that will enhance their overall health and well-being. In addition, they will have access to professional services from a Speech, Physical, or Occupational Therapist at each playgroup. Playgroups will begin at the availability of funding and will continue monthly for one year, based on the amount of funding.

13. Indicate who will benefit from the use of these funds, and how they will benefit. If this is an ongoing event, please state how you intend to fund the program in future years.

We are requesting essential startup support for this program in Carson City. Going forward, ESN will rely on our existing talent and extensive history in Southern Nevada of development, fundraising and expanding our programs through contracts. For more than 30 years of operation we have established effective contracts and developed fundraising events that have enabled our expansion for services to meet the growing need in a state with a history of exploding population growth. Our Board and leadership staff are confident that we have the ability, experience, and talent to support and expand our services in the Carson City area in future years.

14. Are you aware of any other private sector/nonprofit/governmental/agencies in the area providing the same services as your program/proposal? If yes, please explain how your project will compliment other existing programs?

There are other agencies in Northern Nevada with which we have collaborated to determine the need for our services. We have coordinated with Advanced Pediatric Therapies LLC, The Continuum, and the State of Nevada's Early Intervention Program - all which are at capacity and recognize that additional services are needed to meet the developing needs of this specific clientele.

15. Please include a detailed budget for this program/event, and detailed list of intended expenditures and revenues.

Inclusive Playgroup Budget

- Play mats for floor activities - $260.00
- Sensory integration toys - $500.00
- Sensory tables (sand, water) - $350.00
- Snack foods to model good eating habits - $300.00
- Storage for all of these supplies - $500.00
- Balls, tubes, tunnels - $160.00
- Small tables and chairs - $670.00
- Salary of two staff - $912 per playgroup for one year
- Salary of one therapist - $2,160 per playgroup for one year

Total for one playgroup: $5,812 for one year and each additional playgroup: $3,072/year.

16. Has your organization been funded by Carson City previously? ☐ Yes ☑ No
If yes, please list:

Year	Amount	Program/Event

Required Attachments:

- A copy of your 501(c)3 Designation Letter from the IRS. For branches of a larger organization (i.e., local troop of Boy Scouts of America), please provide the letter for your umbrella organization.
- A copy of your most recent audited financial statement. For smaller organizations, or branches, a more simple budget showing income and expenses is acceptable. Also include an IRS form. 990.
- **Previous Grantees: If your organization received grant funding in Fiscal Year 20112Q12 you must complete and submit an Annual Report form detailing how those funds were spent. Applications for former grantees will not be considered if an Annual Report has not been included.**
- Signed Guidelines for Grants (please keep a copy for your files).

Carson City, A Consolidated Municipality

Guidelines for Grants

Fiscal Year 2012-2013

Vision

A leader among cities as an inviting, prosperous community where people live, work and play!

Mission

Preserve and enhance the quality of life and heritage of Carson City for present and future generations of residents, workers and visitors.

City's Goals

A Safe and Secure Community
A Healthy Community
An Active and Engaged Community
A Clean and Healthy Environment
A Vibrant, Diverse and Sustainable Economy
A Community Rich in History, Culture and the Arts
A Community Dedicated to Excellence in Education
A Physically and Socially Connected Community
A Community Where Information is Available to All

1. The competitive grant review process seeks to identify and fund those projects and programs with the greatest potential for furthering the City's goals while benefitting the community.
2. Funding is provided on a year to year basis only. Funding is strictly limited by the availability of funds.
3. Upon approval by the Board of Supervisors of the request, the grant money will be included in the next succeeding year's budget and will be dispensed by the City Manager's Office without further hearing. However, the Board shall continue to retain the prerogative and authority to deny any payment, if in the opinion of the Board, the applicant is not making a "good faith" effort in meeting the obligations and commitments outlined by said applicant within the application process. All grants approved shall be subject to funding availability.
4. The Board of Supervisors may in any event decide by majority vote to conduct a subsequent hearing concerning the application and, if so, the applicant will be notified as to the date of the subsequent hearing.
5. The applicant will utilize the grant monies solely for the general benefit of Carson City and the purpose set forth in the grant application.
6. These guidelines shall not prevent the City from entering into a contract to provide grant money for a term of years.
7. These guidelines shall not control any grants of money provided by any other public or private entity.

8. Approval of each request for funds and/or other forms of consideration shall have a condition that the applicant must complete an Annual Report form detailing all funds utilized, measurable outcomes and benefit to the citizens of Carson City. The completed Annual Report must be submitted to the City Manager's Office no later than March 2, 2012.

9 Any and all individuals and/or entities desiring a grant from the City must complete and execute an "Application for Grant Funds" form and include the required attachments as listed in the application.

10. The **original and nine (9) copies** of the application packet must be submitted to the City Manager's Office no later than **5:00 p.m. on January 31, 2012.** An electronic pdf version may also be e-mailed to cceo@carson.org.

I have read and understand the Guidelines for Grants. The information that is included within this application and its attachments are true to my knowledge.

Early Intervention Playgroups
Name of Program

Tina Reeves
Project Director Signature

1/30/12
Date

Carson City Executive Offices
201 N. Carson Street, Suite 2
Carson City, NV 89701
775-887-2100
775-887-2286 (fax)
cceo@carson.org
www.carson.org

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248122492
July 29, 2008 LTR 4168C E0
94-2815686 000000 00 000
00016100
BODC: TE

EASTER SEALS SOUTHERN NEVADA
6200 W OAKEY BLVD
LAS VEGAS NV 89146-1103007

)07602

Employer Identification Number: 94-2815686
Person to Contact: Ms Bradshaw
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 18, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1982, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

EASTER SEALS SOUTHERN NEVADA

Southern Nevada

Financial Statements and Supplemental Information

Years Ended August 31, 2010 and 2009

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

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BDO

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6671 Las Vegas Boulevard South
Suite 200
Las Vegas, NV 89119

Independent Auditors' Report

To the Board of Directors
Easter Seals Southern Nevada
Las Vegas, Nevada

We have audited the accompanying statement of financial position of Easter Seals Southern Nevada (the "Organization") as of August 31, 2010, 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 financial statements of the Organization as of August 31, 2009, were audited by other auditors whose report dated November 24, 2009, expressed an unqualified opinion on those statements.

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. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the 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 Southern Nevada as of August 31, 2010 and the changes in its net assets, functional expenses and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2010 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 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.

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Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is 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.

BDO USA, LLP

Certified Public Accountants
December 13, 2010

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Easter Seals Southern Nevada

Financial Statements
Supplemental Information
Years Ended August 31, 2010 and 2009

Easter Seals Southern Nevada

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Financial Statements

Easter Seals Southern Nevada

Statements of Financial Position

August 31,	2010	2009
Assets		
Current Assets:		
Cash	$ 293,102	$ 61,137
Restricted certificate of deposit	315,583	312,210
Accounts receivable	677,218	618,708
Prepaid expenses	31,185	24,625
Total current assets	1,317,088	1,016,680
Split-interest annuity	21,931	22,922
Property and equipment, net	351,333	429,337
Total Assets	$ 1,690,352	$ 1,468,939
Liabilities and Net Assets		
Current Liabilities:		
Accounts payable	$ 241,266	$ 95,074
Accrued compensation	276,533	241,786
Line of credit	324,648	64,628
Notes payable, current portion	14,464	18,465
Capital lease obligation, current portion	17,324	12,804
Deferred revenue	4,167	-
Total current liabilities	878,402	432,757
Notes payable, less current portion	21,373	41,093
Capital lease obligation, less current portion	15,914	23,777
Total Liabilities	915,689	497,627
Commitments (Note 7)		
Net Assets:		
Unrestricted	752,732	948,390
Temporarily restricted	21,931	22,922
Total net assets	774,663	971,312
Total Liabilities and Net Assets	$ 1,690,352	$ 1,468,939

See accompanying notes to financial statements.

Easter Seals Southern Nevada

Statements of Activities

Years ended August 31,	2010	2009
Changes in Unrestricted Support		
Government grants	$ 2,245,319	$ 1,172,384
United Way	4,592	44,657
Membership dues and other donations	30,394	73,770
Other grants	73,333	50,000
Revenue from fund raising and special events, net of $46,611 (2010) and $19,799 (2009) of direct expenses	130,717	160,968
Total unrestricted support	2,484,355	1,501,779
Revenue		
Community worksites	291,589	346,551
Fees for service	3,064,175	3,032,388
In-kind contributions	71,715	39,992
Assistive technology equipment sales	45,659	86,247
Nevada Medicaid	31,745	33,510
Interest	3,373	7,463
Other	24,308	31,024
Total revenue	3,532,564	3,577,175
Total unrestricted support and revenue	6,016,919	5,078,954
Expenses		
Program Services:		
Adult Day Services	627,203	592,491
Community Training Center	1,406,270	1,424,987
WIA Grant	803,294	40,762
Weatherization Training	259,268	-
College / Work Preparation	20,614	-
Assistive Technology	233,508	218,800
Fund for Healthy Nevada	109,876	126,460
Childcare Development Center	286,516	268,503
Supported Living	697,313	634,967
Early Intervention and Autism Services	983,990	917,548
Total program services	5,427,852	4,224,518
Supporting Services		
Management and general	584,061	756,855
Fundraising	200,664	164,705
Total supporting services	784,725	921,560
Total expenses	6,212,577	5,146,078
Net change in unrestricted net assets	(195,658)	(67,124)
Changes in Temporarily Restricted Support		
Change in split interest annuity	(991)	(12,451)
Change in Net Assets	(196,649)	(79,575)
Net Assets, beginning	971,312	1,050,887
Net Assets, ending	$ 774,663	$ 971,312

See accompanying notes to financial statements.

Easter Seals Southern Nevada

Statement of Functional Expenses
Year Ended August 31, 2010

	Program Services											Supporting Services			
	Adult Day Services	Community Training Center	WIA Grant	Weatherization Training	College / Work Preparation	Assistive Technology	Fund for Healthy Nevada	Child Development Center	Supported Living	Early Intervention & Autism Services	Total	Management and General	Fundraising	Total	Total Expenses
Salaries and related	$ 559,284	$ 920,856	$ 345,325	$ 93,976	$ 18,196	$ 155,949	$ 18,313	$ 242,610	$ 600,037	$ 650,911	$ 3,605,457	$ 481,011	$ 51,376	$ 532,387	$ 4,137,844
Professional fees and contracted	5,153	16,058	329,764	127,341	165	5,865	1,078	4,711	9,448	201,751	701,334	14,944	56,804	71,748	773,083
Cost of sales	-	18,129	-	72	-	37,508	-	-	-	-	55,709	-	-	-	55,709
Supplies	4,690	6,917	2,985	803	-	729	913	3,897	1,913	2,312	25,159	2,903	749	3,652	28,808
Telecommunications	3,702	12,095	5,420	2,907	386	5,613	637	1,929	5,913	10,685	49,288	5,747	2,451	8,198	57,486
Postage and handling	196	543	84	70	21	313	188	7	367	595	2,384	1,721	379	2,100	4,483
Occupancy	17,972	127,359	2,730	8,531	-	1,804	308	12,022	2,159	3,727	176,612	10,198	1,583	11,782	188,394
Equipment, rent, maintenance	2,819	8,432	5,338	13,512	1,039	5,182	-	2,978	2,339	4,320	45,960	4,151	13,024	17,175	63,135
Printing, publications, media	70	867	400	70	-	-	-	-	260	2,275	3,942	269	61,667	61,936	65,879
Travel and transportation	4,577	17,387	7,719	2,122	500	7,545	-	1,284	46,142	50,627	137,903	1,952	2,160	4,112	142,015
Conferences and meetings	216	185	1,481	177	-	1,879	-	152	60	177	4,328	4,803	34	4,837	9,165
Dues and memberships	-	670	1,106	196	-	638	-	-	-	16	2,625	2,813	440	3,253	5,878
Specific assistance	3,705	213,843	75,678	413	-	-	88,439	3,505	1,066	310	386,959	-	1,007	1,007	387,966
Insurance	3,963	8,841	6,163	2,234	-	1,631	-	1,864	4,933	5,179	34,806	7,417	1,211	8,628	43,434
Interest	-	5,793	-	-	-	-	-	-	-	-	5,793	14,598	-	14,598	20,391
Bad debt expense	-	-	-	-	-	177	-	-	669	19,419	20,265	-	375	375	20,640
Staff training and development	2,349	6,554	2,458	638	92	704	-	1,320	2,219	3,640	19,974	2,282	556	2,838	22,812
Miscellaneous	471	2,642	-	266	-	1,458	-	1,735	884	1,202	8,657	5,758	278	6,036	14,694
Depreciation	10,709	24,374	8,238	3,549	-	4,084	-	4,773	11,643	16,592	83,962	15,693	4,444	20,137	104,099
Total Functional Expense before Membership Dues	619,876	1,391,545	794,889	256,877	20,399	231,079	109,876	282,787	690,052	973,738	5,371,118	576,257	198,538	774,795	6,145,913
National membership dues	7,327	14,725	8,405	2,391	215	2,428	-	3,729	7,261	10,252	56,734	7,804	2,126	9,928	66,664
Total Functional Expense	$ 627,203	$ 1,406,270	$ 803,294	$ 259,268	$ 20,614	$ 233,508	$ 109,876	$ 286,516	$ 697,313	$ 983,990	$ 5,427,852	$ 584,061	$ 200,664	$ 784,723	$ 6,212,577

See accompanying notes to financial statements.

Easter Seals Southern Nevada

Statement of Functional Expenses
Year Ended August 31, 2009

	Program Services									Supporting Services			
	Adult Day Services	Community Training Center	WIA Grant	Assistive Technology	Fund for Healthy Nevada	Child Development Center	Supported Living	Autism Services & Early Intervention	Total	Management and General	Fundraising	Total	Total Expenses
Salaries and related	$ 538,747	$ 937,516	$ 37,690	$ 110,426	$ 24,064	$ 240,921	$ 560,505	$ 623,299	$ 3,073,168	$ 544,885	$ 81,552	$ 626,437	$ 3,699,605
Professional fees and contracted	-	7,500	-	1,265	8,564	2,200	2,015	178,824	200,368	52,527	28,000	80,527	280,895
Cost of sales	-	15,796	-	81,681	-	-	-	-	97,477	759	-	759	98,236
Supplies	3,966	10,760	-	3,264	2,003	1,497	2,475	4,723	28,688	2,902	1,054	3,956	32,644
Telecommunications	44	2,744	-	3,381	716	57	959	4,063	11,964	31,447	2,173	33,620	45,584
Postage and handling	73	192	-	341	196	164	154	636	1,756	2,032	244	2,276	4,032
Occupancy	10,837	154,290	-	2,382	602	3,246	8,175	15,647	195,179	4,735	4,617	9,352	204,531
Equipment, rent, maintenance	2,892	5,282	2,154	2,301	-	901	2,370	4,828	20,728	6,758	1,117	7,875	28,603
Printing, publications, media	564	969	-	791	-	1,709	90	3,497	7,620	113	21,524	21,637	29,257
Travel and transportation	2,256	14,554	275	5,499	-	112	35,924	35,351	93,971	14,972	1,984	16,956	110,927
Conferences and meetings	299	331	-	1,085	-	12	4	1,061	2,792	4,133	139	4,272	7,064
Dues and memberships	216	415	-	121	-	-	-	-	752	4,152	900	5,052	5,804
Specific assistance	4,369	214,468	613	-	90,167	5,800	144	1,432	316,993	256	502	758	317,751
Insurance	8,483	17,317	-	1,980	148	2,880	7,109	13,910	51,827	-	3,789	3,789	55,616
Interest	-	6,387	-	-	-	-	-	-	6,387	13,919	-	13,919	20,306
Bad debt expense	-	14	-	-	-	-	-	-	14	570	9,269	9,839	9,853
Staff training and development	999	1,911	30	-	-	334	664	4,044	7,982	6,952	150	7,102	15,084
Miscellaneous	-	874	-	433	-	849	553	7	2,716	5,227	326	5,553	8,269
Depreciation	16,496	33,667	-	3,850	-	5,571	13,826	26,226	99,636	-	7,365	7,365	107,001
Total Functional Expense before Membership Dues	590,241	1,424,987	40,762	218,800	126,460	266,253	634,967	917,548	4,220,018	696,339	164,705	861,044	5,081,062
National Membership Dues	2,250	-	-	-	-	2,250	-	-	4,500	60,516	-	60,516	65,016
Total Functional Expense	$ 592,491	$ 1,424,987	$ 40,762	$ 218,800	$ 126,460	$ 268,503	$ 634,967	$ 917,548	$ 4,224,518	$ 756,855	$ 164,705	$ 921,560	$ 5,146,078

See accompanying notes to financial statements.

Easter Seals Southern Nevada

Statements of Cash Flows

Years ended August 31,	2010	2009
Cash Flows from Operating Activities		
Change in net assets	$ (196,649)	$ (79,575)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	104,099	107,001
Interest earned from certificate of deposit	(3,373)	(7,463)
In-kind contributions of property and equipment	-	(20,000)
(Increase) decrease in assets:		
Accounts receivable	(58,510)	(43,921)
Prepaid expenses	(6,560)	7,999
Split-interest annuity	991	12,451
Increase in liabilities:		
Accounts payable	146,192	22,829
Accrued compensation	34,747	3,925
Deferred revenue	4,167	-
Net cash provided by operating activities	25,104	3,246
Cash Flows from Investing Activities		
Purchase of property and equipment	(23,000)	(9,009)
Proceeds from matured certificate of deposit	314,802	-
Reinvestment in certificate of deposit	(314,802)	-
Proceeds from the sale of assets	-	1,100
Net cash used in investing activities	(23,000)	(7,909)
Cash Flows from Financing Activities		
Payments on capital lease obligation	(10,622)	(12,974)
Proceeds from lines of credit	270,950	125,000
Repayments on lines of credit	(10,930)	(137,758)
Principal payments on notes payable	(19,537)	(15,946)
Net cash provided by (used in) financing activities	229,861	(41,678)
Net increase (decrease) in cash	231,965	(46,341)
Cash, beginning of period	61,137	107,478
Cash, end of period	$ 293,102	$ 61,137
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	$ 20,391	$ 20,305
Supplemental Disclosures of Non-Cash Investing and Financing Activities		
Acquisition of equipment through note payable	$ 3,095	$ 26,613

See accompanying notes to financial statements.

1. Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

On September 1, 2002, Easter Seals Southern Nevada (the "Organization"), entered into a Membership Agreement with Easter Seals, Inc. ("Easter Seals"), a nonprofit corporation. The Organization provides a broad range of services to all members of Southern Nevada's disability community, regardless of age, type or severity of disability. Facilities and services for children and youth include Nevada's only day care center licensed to serve children with developmental delays, a fully accessible outdoor recreation area, an in-home respite care program, and afternoon recreation program for adolescents. Adult services include vocational training and assessment, pre-employment advocacy, employment training and placement and community-based supported living. As a result of this Membership Agreement, the Organization is required to pay an annual membership fee. The fee for fiscal years ending August 31, 2010 and 2009 was $66,664 and $65,016, respectively.

The Organization generates the majority of its support and revenue through fees for services. These fees are for several contractual agreements with third parties to cover program costs. Of these contracts, one unrelated party accounted for 33% and 41% of revenue and 25% and 29% of accounts receivable in 2010 and 2009, respectively.

A summary of the Organization's significant accounting policies follows:

Financial Statement Presentation

The Organization prepares its financial statements on an accrual basis in accordance with accounting principles generally accepted in the United States of America which is promulgated on Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"). The Organization follows the provisions of ASC 958, *Not-for-Profit Entities*, which requires financial statements to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by aggregating all funds into one set of financial statements and classifying transactions into three classes of net assets - permanently restricted, temporarily restricted or unrestricted as follows:

Permanently restricted net assets - net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. There are currently no permanently restricted net assets.

Temporarily restricted net assets - net assets subject to donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. Temporarily restricted net assets relate to donor stipulations that limit the use of the donated assets or are designated as support for future periods. When conditions of the restriction are satisfied by the passage of time or satisfaction of donor restriction, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction. See Note 5.

During fiscal years ended August 31, 2010 and 2009, there were no temporarily restricted net assets released from restriction.

Unrestricted net assets - net assets not subject to donor-imposed stipulations.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenses, during the reporting period. Actual results could differ from those estimates.

Functional Expenses

Expenses that can be identified with a specific program are applied directly to that program according to their natural expense classifications. Nonspecific program costs are allocated to the various programs and support services based on the estimates of management.

Revenue Recognition and Unrestricted Support

Community worksites and fees for service revenues are recognized when services are rendered.

The Organization follows the provisions of ASC 958 which requires contributions received to be recognized as revenues in the period received at fair value. Contributions made are recognized as expenses in the period made at their fair value. The Organization recognizes revenue when contributions are received or unconditionally pledged.

Contributions received and unconditional promises to give are measured at their fair value and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

The Organization reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about the time period for which long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donations are recorded at their fair market value. Donated professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. During 2010 and 2009, the Organization recognized $71,715 and $39,992 of in-kind contributions, respectively.

Third-Party Reimbursements

The Organization has several contractual agreements with third parties to reimburse program costs. These fees are included at gross amounts in "Fees for service" on the statements of activities.

Cash

At various times during the years ended August 31, 2010 and 2009, the Organization maintained deposits in financial institutions that, at certain times, exceeded the federally insured limits. The Organization has not experienced any losses in such accounts.

Certificate of Deposit

The Organization holds a certificate of deposit with a financial institution with an original term of one year, which matures in March 2011. The certificate of deposit held by the Organization exceeds the federally insured limits. The Organization has not experienced any losses from this account.

Accounts Receivable

Accounts receivable are carried at the original billing amount less an estimate made for doubtful accounts based on a review of all outstanding amounts on an annual basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Recoveries of receivables previously written off are recorded when received. Accounts are considered past due if any portion of the account balance is outstanding for more than 90 days. The Organization does not charge interest on past due accounts. Management wrote off all uncollectible accounts at year-end, therefore no allowance was determined necessary as of August 31, 2010 and 2009.

Fair Value Measurement

The Organization measures fair value in accordance with ASC 820, *Fair Value Measurements and Disclosures*, which establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Organization. Unobservable inputs are inputs that reflect the Organization's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The availability of observable inputs can vary from product to product and is affected by a wide variety of factors, including, for example, the type of product, whether the product is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Organization in determining fair value is greatest for instruments categorized in Level 3.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Property and Equipment

Property and equipment is recorded at cost. Depreciation of property and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis, which is generally three to seven years. Leasehold improvements are depreciated over the lesser of the lease term or the life of the improvements, which is generally ten to thirty years.

When assets are sold or otherwise disposed of, the assets and related accumulated depreciation are removed from the accounts and any remaining gain or loss is included in the statement of activities. Repair and maintenance costs are charged to expense when incurred.

Program Services

The Organization offers a wide variety of programs and services to the disabled and their families. A brief description of major programs follows:

Adult Day Services - provides individualized skills training for adults with severe or profound developmental disabilities or equivalent functioning level, leading to developmental progress to the maximum potential of the individual.

Community Training Center - provides individuals with disabilities and special needs the opportunity to learn skills in a warehouse setting and is for those individuals who are on the road to employment and pre-employment assessment, job training, job coaching, job placement and follow along for those individuals ready to enter the community.

WIA Grant - provides case management, training, wages, a training center/warehouse, work experience, job development, etc. to address the needs of dislocated workers and a trained workforce, job coaching and follow-along services to meet the needs of the employers who hire them. Dislocated workers include homeless, aging, veterans, low-income, and persons with disabilities.

Assistive Technology/Tech Act Grant - provided people with disabilities and special needs the tools they need to access employment, education, recreation and independent living. The Tech Act Grant provided funding to implement a training lab for the utilization of these tools in 2008.

Fund for Healthy Nevada - provides reimbursement for family respite expenses for families with children with disabilities.

Childcare Development Center - offers developmental childcare for all youngsters with disabilities or developmental delays, ages six weeks to eighteen years. It is the only licensed program of its kind in the state. The program also offers regular parent training and other family support services. Children's Trust Fund provides funds for materials that emphasize 'inclusion' for children of all abilities.

Supported Living - provides the support services necessary for persons with disabilities to live independently in the community.

Early Intervention Program - offers a family centered approach to working with children ages zero to three years old who have special needs by creating a strong home program that is written and followed to increase the level of developmental progress.

Autism Services Program - provides services to families of children 18 months to 8 years of age living with autism. The Organization works with families striving to provide their children with the tools needed to be independent and successful both at home and school through in home instruction, parent training and peer socialization opportunities.

Weatherization Training - provides intake, assessment and case management services for future weatherization workers in Nevada. Intake includes evaluation of basic reading comprehension and aptitude and interest in the field of study. ESSN partners with Home Free Nevada to provide training in 1) Basic Weatherization Training, 2) Blower Door and Combustion Appliance Safety Training, 3) Assessor/Inspector Training and 4) Lead/Mold Safety Training. Assessments are done on all training participants via both a written examination and a field examination for proficiency in each of the required areas above. All training participants must demonstrate proficiency in each of the outlined areas above.

Safeway Empowerment Grant - provides job readiness services and college preparation for high school students with disabilities who are transitioning into higher education or work. The purpose of this project is to facilitate information and referrals for visually impaired high school students who desire to engage in first time employment or higher education. Seminars are held for parents and students to assist in the psychological and social aspects of the transition process. Also, separate seminars focus on information and referral for college scholarships specifically tailored to the needs, strengths and abilities of the individual. Upon completion of seminars, individual and family needs can be further addressed by personalized sessions with trained Easter Seals staff.

Income Taxes

The Organization is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not subject to federal or state income taxes.

On September 1, 2009 the Organization adopted ASC 740-10, *Income Taxes* (prior authoritative literature: FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes - An Interpretation of FASB Statement No. 109*). ASC 740-10 was effective for nonpublic enterprises for fiscal years beginning after December 15, 2008. The Organization does not have any uncertain tax positions as of August 31, 2010.

Advertising Costs

Advertising costs are charged to expense as incurred. Total advertising costs for the fiscal years ended August 31, 2010 and 2009 were approximately $61,000 and $22,000, respectively. Included in these totals was approximately $60,000 and $22,000 of in-kind contributions for donated advertising space for the years then ended.

Reclassifications

Certain reclassifications have been made to the 2009 financial statements to comply with the presentation adopted as of and for the year ended August 31, 2010, with no effect on net assets or cash flows.

2. Equipment and Leasehold Improvements

Equipment and leasehold improvements consists of the following at August 31:

	2010	2009
Furniture and equipment	$ 192,629	$ 166,534
Transportation equipment	110,987	110,987
Leasehold - building improvements	1,476,929	1,476,929
	1,780,545	1,754,450
Less accumulated depreciation and amortization	(1,429,212)	(1,325,113)
	$ 351,333	$ 429,337

In 1983, the City of Las Vegas, Clark County and various private donors, by means of joint funding, constructed the building presently used by the Organization for many of its programs and its administrative offices. The building was recorded at fair value on the date of contribution and is being depreciated on a straight-line basis over 30 years. The Organization has paid $1 for the use of a 2 ½ - acre parcel of state land for a period of 30 years. Determining the fair value of the contribution of the use of state land is not cost-effective for the financial resources of the Organization and does not have an impact on the financial results for the year ended August 31, 2010.

The Organization recorded $104,099 and $107,011 in depreciation expense for the years ended August 31, 2010 and 2009, respectively.

3. Commitments

Operating Leases

The Organization leases community worksite space and equipment under operating leases expiring through July 2013.

The future minimum payments under these agreements are as follows:

Years ending August 31,		
2011	$	90,156
2012		72,732
2013		12,221
Total	$	175,109

Total rent expense, including CAM charges, under these operating leases was $96,797 and $124,834 for the years ended August 31, 2010 and 2009, respectively, and is included in "Occupancy" on the statements of functional expenses.

Capital Leases

The Organization leases a computer server and telephone equipment under capital lease agreements with an unrelated third party. At August 31, 2010 and 2009, $163,797 of such leased equipment is included in furniture and equipment, net of accumulated depreciation of approximately $139,162 and $129,308, respectively. Future minimum payments under the leases as of August 31, 2010 are as follows:

Years ending August 31,		
2011	$	19,027
2012		11,877
2013		4,878
Total		35,782
Less amount representing interest		(2,544)
Present value of minimum lease payments		33,238
Less current maturities		(17,324)
Total	$	15,914

4. Line of Credit and Notes Payable

The Organization has available an unsecured revolving line of credit with a bank for $100,000. Under the terms of the agreement, interest is payable monthly at the prime rate (3.25% at August 31, 2010 and 2009) plus 2% and the line has no stated maturity date. The outstanding balance was $74,648 and $64,628 at August 31, 2010 and 2009, respectively. The Organization has a second line of credit for $300,000, secured by the Organization's certificate of deposit, with

interest payable monthly at 4%, maturing March, 2011. The outstanding balance on this line of credit was $250,000 and $0 at August 31, 2010 and 2009, respectively.

Subsequent to August 31, 2010, the Organization made arrangements to pay off the existing lines of credit and increased its borrowing capacity to $500,000 by obtaining a new line of credit through a different financial institution. Refer to Note 7 for subsequent events.

The Organization also has notes payable to several financial institutions, at interest rates ranging from 4.75% to 11.90% and monthly payments ranging from $377 to $594 through August 2014, secured by vehicles and equipment. The outstanding aggregate balance was $35,837 and $59,558 at August 31, 2010 and 2009, respectively.

The notes payable mature as follows:

Years ending August 31,		
2011	$	14,464
2012		13,652
2013		6,554
2014		1,167
Total		35,837
Less current maturities		(14,464)
Total notes payable, net of current portion	$	21,373

5. Split-Interest Annuity

Temporarily restricted net assets consist of a split-interest annuity contract originally valued at $35,373. The split-interest agreement is a gift annuity contract between Easter Seals, Inc. and an unrelated donor. 75% of the residuum is to be returned to the Organization to support services. The asset was recognized at fair value on the date of contribution and is adjusted annually for the Organization's portion of gains and losses recorded by Easter Seals, Inc. The fair value of the annuity was $21,931 and $22,922 at August 31, 2010 and 2009, respectively.

6. Employee Benefit Plan

The Organization has established a salary deferral plan under Section 403(b) of the Internal Revenue Code. The Plan allows eligible employees to defer a portion of their compensation. Such deferrals accumulate on a tax deferred basis until the employee withdraws the funds. The Organization, at its option, may match a portion of the employees' contribution. No contributions were made during the years ended August 31, 2010 and 2009.

7. Subsequent Events

The Organization evaluated subsequent events through December 13, 2010, the date at which the financial statements were available to be issued.

Line of Credit

In December, 2010, the Organization entered into a new $500,000 line of credit with a financial institution and is in the process of using a combination of existing funds and proceeds from the new line of credit to pay off its existing lines of credit. The new line of credit bears interest at 5%, is secured by a new certificate of deposit maintained by the Organization, and matures in October, 2011.

New Awards

Subsequent to year end, the Organization was awarded three grants for the following:

Speedway Children's Fund - The Organization received a grant to provide field trips to facilitate the integration into the community of children in the Child Development Center who have disabilities and special needs as well as special activities brought to the center for medically fragile children who cannot safely go on community field trips. Sample activities include community outings to museums, the zoo, Mirage Secret Garden, Magical Forest, and activities within the Center like magicians, mobile petting zoo, and build a pet workshop. The total grant is $6,000 for the period ending August 31, 2011.

Reynolds Foundation - The Organization received a grant that will serve 50 youths up to age 23 who live with their families. The Organization will provide them with the life skills and independent living training that will facilitate their successful transition into independent community living. This funding is used to provide community outings and training classes on home safety, money management, home life and transportation. The total grant is $20,000 for the period ending August 31, 2011.

DETR for Integrated Employment - Through this vocational rehabilitation program, the Organization will create opportunities for 150 individuals with disabilities to be hired into competitive employment positions. The Organization has a long history of providing employment solutions for people with all types and degrees of disabilities, and through those relationships and contacts, the Organization will help these individuals gain independence through finding full time, paid work. The grant is $511,000 for the period ending June 30, 2011.

Catholic Healthcare West - The Organization will receive $40,000 from Catholic Healthcare West in January 2011 that will expand the Organization's Respite Program for 12 months, allowing the Organization to serve persons of all ages with all types of disabilities and special needs and their families. Twenty-five (25) families will receive up to $100 per month reimbursement for respite services for their loved one with a disability. Families qualify by providing proof of disability and a monthly voucher signed by the respite provider who has worked with the disabled family member.

Supplemental Information

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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 Southern Nevada
Las Vegas, Nevada

We have audited the financial statements of Easter Seals Southern Nevada (the "Organization") as of and for the year ended August 31, 2010, and have issued our report thereon dated December 13, 2010. 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 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 the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization internal control over financial reporting.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 the Organization'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*.

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We noted certain matters that we reported to management of the Organization in a separate letter dated December 13, 2010.

This report is intended solely for the information and use of management, the Board of Directors of the Organization, others within the Organization, and 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.

BDO USA, LLP

Certified Public Accountants
December 13, 2010

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Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors
Easter Seals Southern Nevada
Las Vegas, Nevada

Compliance

We have audited Easter Seals Southern Nevada's (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended August 31, 2010. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 occurred. An audit includes examining, on a test basis, evidence about the Organization'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 of the Organization's compliance with those requirements.

In our opinion, the Organization, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2010.

Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the Organization's internal control over compliance.

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A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 management, the Board of Directors, 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.

BDO USA, LLP

Certified Public Accountants
December 13, 2010

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Easter Seals Southern Nevada

Schedule of Expenditures of Federal Awards
Year Ended August 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Energy			
Pass-through program from Nevada Department of Employment Training and Rehabilitation			
Weatherization Worker Training	81.042	DE-FOA-0000051	$ 256,375
U.S. Department of Labor			
Pass-through programs from Southern Nevada Workforce Investment Board			
Workforce Investment Act - Adult Program	17.258	09-ADW-ARR-	
Workforce Investment Act - Dislocated Workers	17.260	ESS-00	723,017
Total Expenditures of ARRA Funds			979,392
U.S. Department of Education			
Pass-through program from Nevada Aging and Disability Services Division			
Independent Living	84.169	None	83,344
Pass-through program from Nevada Department of Health and Human Services - Health Division			
Special Education Grants for Infants and Families	84.181A	HDO8033	225,131
Total U.S. Department of Education			308,475
Total Expenditures of Federal Awards			$ 1,287,867

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The schedule of expenditures of federal awards includes the federal activity of Easter Seals Southern Nevada (the "Organization") and is 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

Because this schedule presents only a selected portion of the activities of the Organization, it is not intended to and does not present either the financial position or changes in net assets of the Organization.

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of tested programs:

CFDA Number	*Name of Federal Program or Cluster*
Major	
17.258	Workforce Investment Act - Adult Workers
17.260	Workforce Investment Act - Dislocated Workers
Other	
81.042	Weatherization Worker Training

Dollar threshold used to distinguish between type A and type B programs	$300,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

No reportable findings included in the August 31, 2010 report.

Section III - Federal Award Findings and Questioned Costs

No reportable findings included in the August 31, 2010 report.

Summary of Prior Findings
Year Ended August 31, 2010

The entity was not required to obtain a single audit for the year ended August 31, 2009.

** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning SEP 1, 2009 and ending AUG 31, 2010

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [ ] Amended return [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: EASTER SEALS SOUTHERN NEVADA

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 6200 WEST OAKEY BOULEVARD — Room/suite

City or town, state or country, and ZIP + 4: LAS VEGAS, NV 89146

D Employer identification number: 94-2815686

E Telephone number: 702-870-7050

G Gross receipts $ 6,063,530.

F Name and address of principal officer: BRIAN PATCHETT, SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No — If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c) (3) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.EASTERSEALSSN.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1976 **M** State of legal domicile: NV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION OFFERS A WIDE VARIETY OF PROGRAMS AND SERVICES TO THE DISABLED AND THEIR FAMILIES.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of employees (Part V, line 2a)	5	352
6	Total number of volunteers (estimate if necessary)	6	15
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,401,862.	2,580,080.
	9	Program service revenue (Part VIII, line 2g)	3,486,754.	3,411,535.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,563.	4,273.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	169,324.	21,031.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,066,503.	6,016,919.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,699,606.	4,137,644.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 200,664.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,446,473.	2,074,733.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,146,079.	6,212,577.
	19	Revenue less expenses. Subtract line 18 from line 12	<79,576.>	<195,658.>

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,468,938.	1,690,352.
	21	Total liabilities (Part X, line 26)	497,627.	915,689.
	22	Net assets or fund balances. Subtract line 21 from line 20	971,311.	774,663.

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 1/27/11

▶ BRIAN PATCHETT, PRESIDENT/CEO
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 ▶ BDO USA, LLP, 7101 WISCONSIN AVE., SUITE 800, BETHESDA, MD 20814-4827

EIN ▶

Phone no. ▶ (301)654-4900

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

Part III | Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
TO CREATE SOLUTIONS THAT HELP PEOPLE WITH DISABILITIES BECOME SELF-SUFFICIENT THROUGH EDUCATION, COMMUNITY PARTNERSHIPS, AND DIRECT SERVICES.

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

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

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

4a (Code:) (Expenses $ 1,406,271. including grants of $) (Revenue $ 301,701.)
COMMUNITY TRAINING CENTER PROVIDES INDIVIDUALS WITH DISABILITIES AND SPECIAL NEEDS THE OPPORTUNITY TO LEARN SKILLS IN A WAREHOUSE SETTING AND IS FOR THOSE INDIVIDUALS WHO ARE ON THE ROAD TO EMPLOYMENT AND PRE-EMPLOYMENT ASSESSMENT, JOB TRAINING, JOB COACHING, JOB PLACEMENT AND FOLLOW ALONG FOR THOSE INDIVIDUALS READY TO ENTER THE COMMUNITY.

4b (Code:) (Expenses $ 803,295. including grants of $) (Revenue $)
WIA GRANT PROVIDES CASE MANAGEMENT, TRAINING, WAGES, A TRAINING CENTER/WAREHOUSE, WORK EXPERIENCE, JOB DEVELOPMENT, ETC. TO ADDRESS THE NEEDS OF DISLOCATED WORKERS AND A TRAINED WORKFORCE, JOB COACHING AND FOLLOW-ALONG SERVICES TO MEET THE NEEDS OF THE EMPLOYERS WHO HIRE THEM. DISLOCATED WORKERS INCLUDE HOMELESS, AGING, VETERANS, LOW-INCOME, AND PERSONS WITH DISABILITIES.

4c (Code:) (Expenses $ 983,991. including grants of $) (Revenue $)
EARLY INTERVENTION AND AUTISM SERVICES - EARLY INTERVENTION PROGRAM OFFERS A FAMILY CENTERED APPROACH TO WORKING WITH CHILDREN AGES ZERO TO THREE YEARS OLD WHO HAVE SPECIAL NEEDS BY CREATING A STRONG HOME PROGRAM THAT IS WRITTEN AND FOLLOWED TO INCREASE THE LEVEL OF DEVELOPMENTAL PROGRESS. AUTISM SERVICES PROGRAM PROVIDES SERVICES TO FAMILIES OF CHILDREN 18 MONTHS TO 8 YEARS OF AGE LIVING WITH AUTISM. THE ORGANIZATION WORKS WITH FAMILIES STRIVING TO PROVIDE THEIR CHILDREN WITH THE TOOLS NEEDED TO BE INDEPENDENT AND SUCCESSFUL BOTH AT HOME AND SCHOOL THROUGH IN HOME INSTRUCTION, PARENT TRAINING AND PEER SOCIALIZATION OPPORTUNITIES.

4d Other program services. (Describe in Schedule O.)
(Expenses $ 2,234,292. including grants of $) (Revenue $ 3,109,834.)

4e **Total program service expenses** ▶ $ 5,427,849.

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)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If 'Yes,' complete Schedule C, Part II*	4	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? *If 'Yes,' complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		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? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		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? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	Is the organization's answer to any of the following questions 'Yes'? *If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If 'Yes,' complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.*	12	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional* — Yes: ; No: X (12A)			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If 'Yes,' complete Schedule F, Part I*	14b		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? *If 'Yes,' complete Schedule F, Part II*	15		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? *If 'Yes,' complete Schedule F, Part III*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If 'Yes,' complete Schedule H*	20		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No', go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	X	

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	20		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	352		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
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?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
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?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g	X	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h	X	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
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:				
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	12b			

Part VI Governance, Management, and Disclosure *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body	1a	14		
b	Enter the number of voting members that are independent	1b	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		X
6	Does the organization have members or stockholders?		6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*		9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Does the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this is done*	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NV

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: ▶

BRIAN PATCHETT - 702-870-7050

6200 WEST OAKEY BOULEVARD, LAS VEGAS, NV 89146

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

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): individual trustee or director	institutional trustee	officer	key employee	highest compensated employee	former	(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
BRIAN PATCHETT PRESIDENT/CEO	40.00	X		X				146,352.	0.	17,715.
KARL ARMSTRONG CHAIRPERSON	0.00	X		X				0.	0.	0.
SAM LIEBERMAN VICE CHAIR, PROGRAMS	0.00	X						0.	0.	0.
JENNIE HOLDER SECRETARY	0.00	X		X				0.	0.	0.
LARRY FISHER TREASURER	0.00	X		X				0.	0.	0.
JENNIFER VON TOBEL VICE CHAIR, DEVELOPMENT	0.00	X						0.	0.	0.
JEFFREY IAN GELFER, PHD DIRECTOR	0.00	X						0.	0.	0.
STERLING TANNER DIRECTOR	0.00	X						0.	0.	0.
GERI MARTIN DIRECTOR	0.00	X						0.	0.	0.
JEFF HENSLEY DIRECTOR	0.00	X						0.	0.	0.
JOE BOWERS DIRECTOR	0.00	X						0.	0.	0.
JIM WUNDERLIN IMMEDIATE PAST PRESIDENT	0.00	X						0.	0.	0.
AM. MOISES DENIS DIRECTOR	0.00	X						0.	0.	0.
AW. ELLEN SPIEGEL DIRECTOR	0.00	X						0.	0.	0.
TERESA BOYD CFO	40.00			X				81,594.	0.	3,216.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Total ▶								227,946.	0.	20,931.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 1

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. NONE

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 0

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 4,592.				
	b Membership dues	1b				
	c Fundraising events	1c 113,721.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 2,245,319.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 216,448.				
	g Noncash contributions included in lines 1a-1f: $ 71,715.					
	h Total. Add lines 1a-1f	▶	2,580,080.			
Program Service Revenue		Business Code				
	2 a ADULT DAY CARE/FAMILY	624100	3,064,175.	3,064,175.		
	b COMMUNITY TRAINING CTR	624310	301,701.	301,701.		
	c ASSISTIVE TECHNOLOGY	624310	45,659.	45,659.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶	3,411,535.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	3,373.			3,373.
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
		(i) Real / (ii) Personal				
	6 a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	▶				
		(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	900.				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)	900.				
	d Net gain or (loss)	▶	900.			900.
	8 a Gross income from fundraising events (not including $ 113,721. of contributions reported on line 1c). See Part IV, line 18	a 63,607.				
	b Less: direct expenses	b 46,611.				
	c Net income or (loss) from fundraising events	▶	16,996.			16,996.
	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 OTHER INCOME	900099	4,035.	4,035.		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	▶	4,035.			
	12 Total revenue. See instructions.	▶	6,016,919.	3,415,570.	0.	21,269.

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				
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	255,665.	222,771.	29,720.	3,174.
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	3,026,352.	2,636,972.	351,804.	37,576.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	546,412.	476,109.	63,519.	6,784.
10 Payroll taxes	309,415.	269,605.	35,968.	3,842.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	19,169.	19,169.		
d Lobbying	3,000.	3,000.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	753,413.	681,665.	14,944.	56,804.
12 Advertising and promotion	61,157.			61,157.
13 Office expenses	101,152.	77,442.	9,046.	14,664.
14 Information technology	57,486.	49,288.	5,747.	2,451.
15 Royalties				
16 Occupancy	188,393.	176,612.	10,198.	1,583.
17 Travel	139,515.	135,403.	1,952.	2,160.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,165.	4,328.	4,803.	34.
20 Interest	20,391.	5,793.	14,598.	
21 Payments to affiliates	66,664.	56,736.	7,804.	2,124.
22 Depreciation, depletion, and amortization	104,099.	83,962.	15,693.	4,444.
23 Insurance	43,434.	34,806.	7,417.	1,211.
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 SPECIFIC ASSISTANCE	387,966.	386,959.		1,007.
b CONTRACT COSTS	55,709.	55,709.		
c TRAINING & DEVELOPMENT	22,811.	19,974.	2,281.	556.
d BAD DEBT	20,640.	20,265.		375.
e DUES AND MEMBERSHIPS	5,877.	2,625.	2,812.	440.
f All other expenses	14,692.	8,656.	5,758.	278.
25 Total functional expenses. Add lines 1 through 24f	6,212,577.	5,427,849.	584,064.	200,664.
26 Joint costs. Check here ▶ ☐ 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				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		61,136.	1	293,102.
	2	Savings and temporary cash investments		312,210.	2	315,583.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		618,708.	4	677,216.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) 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		24,625.	9	31,185.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,780,545.			
	b	Less: accumulated depreciation	10b 1,429,212.	429,337.	10c	351,333.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		22,922.	15	21,931.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,468,938.	16	1,690,352.
Liabilities	17	Accounts payable and accrued expenses		336,860.	17	517,799.
	18	Grants payable			18	
	19	Deferred revenue			19	4,167.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		96,139.	23	319,075.
	24	Unsecured notes and loans payable to unrelated third parties			24	74,648.
	25	Other liabilities. Complete Part X of Schedule D		64,628.	25	0.
	26	**Total liabilities.** Add lines 17 through 25		497,627.	26	915,689.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		948,390.	27	752,732.
	28	Temporarily restricted net assets		22,921.	28	21,931.
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] 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		971,311.	33	774,663.
	34	Total liabilities and net assets/fund balances		1,468,938.	34	1,690,352.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a [ ] Type I b [ ] Type II c [ ] Type III - Functionally integrated d [ ] Type III - Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col. (i) of your support? Yes	No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	No	(vii) Amount of support
Total									

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

Schedule A (Form 990 or 990-EZ) 2009

932021 02-05-10

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	643,091.	1,068,207.	1,204,427.	1,401,862.	2,580,080.	6,897,667.
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	75,000.					75,000.
4 **Total.** Add lines 1 through 3	718,091.	1,068,207.	1,204,427.	1,401,862.	2,580,080.	6,972,667.
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)						199,426.
6 **Public support.** Subtract line 5 from line 4.						6,773,241.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	718,091.	1,068,207.	1,204,427.	1,401,862.	2,580,080.	6,972,667.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	11,844.	13,383.	12,079.	7,463.	3,373.	46,142.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	58,722.	105,160.	190,900.	190,223.	4,035.	549,040.
11 **Total support.** Add lines 7 through 10						7,569,849.

12 Gross receipts from related activities, etc. (see instructions) 12 14,107,474.

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 2009 (line 6, column (f) divided by line 11, column (f)) 14 89.48 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 15 87.95 %

16a **33 1/3% support test - 2009.** 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 ▶ [X]

b **33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 through 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 $5,000 or 1% of the amount on line 13 for the year						
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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2009.** 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 - 2008.** 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 ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

SCHEDULE A, PART II, LINE 19, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

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, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization	Employer identification number
EASTER SEALS SOUTHERN NEVADA	94-2815686

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 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 an organization 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

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does 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, 990-EZ, or 990-PF.**

Name of organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		$ 173,721.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2		$ 1,072,053.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3		$ 256,375.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4		$ 115,937.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5		$ 62,032.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6		$ 722,737.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
EASTER SEALS SOUTHERN NEVADA	94-2815686

Part II Noncash Property (see instructions)

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

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

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

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

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

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

Name of organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815666

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
EASTER SEALS SOUTHERN NEVADA	94-2815686

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political expenditures ▶ $
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
4a Was a correction made? ☐ Yes ☐ No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2009
LHA

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10180124 755908 0187938 2009.05030 EASTER SEALS SOUTHERN NEVAD 01879381

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group.

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		3,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities? If "Yes," describe in Part IV	X		6,634.
j Total. Add lines 1c through 1i			9,634.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."**

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(a)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

PART II-B, LINE 1(I), OTHER LOBBYING ACTIVITIES:

IN ADDITION TO THE LOBBYING EXPENSES RELATED TO OUTSIDE COUNSEL, THE CEO AND OCCASIONALLY BOARD MEMBERS, INCUR COSTS ASSOCIATED DIRECTLY WITH TRAVEL TO STATE AND FEDERAL LEGISLATIVE SESSIONS AS WELL AS TRAVEL COSTS TO MEET AND DISCUSS GOALS AND OBJECTIVES OF ESSN WITH LAWMAKERS AT THE STATE AND FEDERAL LEVELS. TRAVEL COSTS INCLUDE AIR, HOTEL, CAR,

Part IV **Supplemental Information** *(continued)*

AND MEALS.

Schedule D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

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

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or pleasure)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Tax Year
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 8/17/06	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

1a If the organization elected, as permitted under SFAS 116, 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 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

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

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

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

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

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Term endowment ▶ _____ %

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

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

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) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	1,476,929.		1,243,682.	233,247.
d Equipment	139,820.		46,368.	93,452.
e Other	163,796.		139,162.	24,634.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				351,333.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

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

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	6,016,919.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,212,577.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<195,658.>
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	<990.>
9	Total adjustments (net). Add lines 4 through 8	9	<990.>
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	<196,648.>

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	6,015,928.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d	<991.>		
e	Add lines 2a through 2d			2e	<991.>
3	Subtract line 2e from line 1			3	6,016,919.
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 must equal Form 990, Part I, line 12.)*			5	6,016,919.

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

1	Total expenses and losses per audited financial statements			1	6,212,577.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	6,212,577.
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 must equal Form 990, Part I, line 18.)*			5	6,212,577.

Part XIV Supplemental Information

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

PART X: ON SEPTEMBER 1, 2009 THE ORGANIZATION ADOPTED ASC 740-10, INCOME TAXES (PRIOR AUTHORITATIVE LITERATURE: FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") INTERPRETATION NO. 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES - AN INTERPRETATION OF FASB STATEMENT NO. 109). ASC 740-10 WAS EFFECTIVE FOR NONPUBLIC ENTERPRISES TO THE ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEARS BEGINNING AFTER DECEMBER 15, 2008. THE ORGANIZATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS AS OF AUGUST 31, 2010.

Part XIV Supplemental Information *(continued)*

PART XI, LINE 8 - OTHER ADJUSTMENTS:

DECREASE IN SPLIT INTEREST ANNUITY INCLUDED ON FINANCIAL

STATEMENT: -991.

ROUNDING: 1.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DECREASE IN SPLIT INTEREST ANNUITY INCLUDED ON FINANCIAL

STATEMENT: -991.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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

Schedule G (Form 990 or 990-EZ) 2009

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10180124 755908 0187938 2009.05030 EASTER SEALS SOUTHERN NEVAD 01879381

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 WALK WITH ME (event type)	(b) Event #2 VONS FUNDRAISER (event type)	(c) Other events 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	38,609.	113,721.	24,998.	177,328.
	2 Less: Charitable contributions		113,721.		113,721.
	3 Gross income (line 1 minus line 2)	38,609.		24,998.	63,607.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	4,204.	3,407.	39,000.	46,611.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(46,611)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				16,996.

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))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary. Combine line 1, column (d), and line 7 ▶				

		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		

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Enter 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 of the third party:				
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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

Part I Questions Regarding Compensation

			Yes	No
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. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are 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	1b		
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?	2		
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. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
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	7		X
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
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
BRIAN PATCHETT	(i)	146,352.	0.	0.	0.	17,715.	164,067.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
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	(i)							
	(ii)							

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

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				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (ADVERTISING)	X	2	57,000.	MARKET VALUE
26	Other ▶ (FURNITURE)	X	1	14,715.	MARKET VALUE
27	Other ▶ ( )				
28	Other ▶ ( )				

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

			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?	30a		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?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		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) 2009

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SCHEDULE O
(Form 990)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047
2009
Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

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

ADULT DAY SERVICES

EXPENSES $ 627199. INCLUDING GRANTS OF $ 0. REVENUE $ 3064175.

WEATHERIZATION TRAINING

EXPENSES $ 259267. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

COLLEGE/WORK PREP

EXPENSES $ 20614. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

ASSISTIVE TECHNOLOGY

EXPENSES $ 233507. INCLUDING GRANTS OF $ 0. REVENUE $ 45659.

FUND FOR A HEALTHY NEVADA/RESPITE SERVICES

EXPENSES $ 109876. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

CHILD DEVELOPMENT CENTER

EXPENSES $ 286517. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

SUPPORTED LIVING ARRANGEMENT

EXPENSES $ 697312. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION B, LINE 11: THE ORGANIZATION'S FORM 990 UNDERGOES A NUMBER OF INTERNAL AND EXTERNAL REVIEWS BEFORE IT IS FILED WITH THE IRS. THE RETURN IS PREPARED BY THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM, BDO USA AND IS REVIEWED BY THE ORGANIZATION'S CFO. A FINAL DRAFT OF

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047
2009
Open to Public Inspection

Name of the organization: EASTER SEALS SOUTHERN NEVADA

Employer identification number: 94-2815686

THE FORM 990 IS PROVIDED TO EACH MEMBER OF THE ORGANIZATION'S BOARD OF DIRECTORS FOR REVIEW AND COMMENT BEFORE IT IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ANY BUSINESS VENTURES CONDUCTED BY THE AGENCY MUST BE APPROVED BY THE BOARD OF DIRECTORS. IN SELECTION OF POTENTIAL MEMBERS, A NOMINATION MUST BE MADE AND APPROVED BY A MEMBER IN GOOD STANDING.

FORM 990, PART VI, SECTION B, LINE 15: CEO AND CFO SALARIES ARE BASED ON RECOMMENDATIONS FROM EASTER SEALS INC., WHO PROVIDE SALARY TABLES AS A SUGGESTION FOR PAY AMOUNTS BASED ON MERIT AND ORGANIZATION SIZE. THE BOARD THEN APPROVES THE SALARY.

FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE PUBLIC FILES AVAILABLE UPON REQUEST. THE FINANCIAL STATEMENTS ARE NOT PUBLISHED BUT ARE MADE AVAILABLE UPON REQUEST TO CREDITORS AND GRANTORS.

FORM 990, PART XI, LINE 2C

OVERSIGHT OF AUDIT

THERE HAVE BEEN NO CHANGES DURING THE YEAR IN THE PROCESS FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS.

Form **8868**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

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

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

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

Type or print	Name of exempt organization	Employer identification number
	EASTER SEALS SOUTHERN NEVADA	94-2815686
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 6200 WEST OAKEY BOULEVARD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAS VEGAS, NV 89146	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ BRIAN PATCHETT 6200 WEST OAKEY BOULEVARD - LAS VEGAS, NV 89146
  Telephone No. ▶ 702-870-7050 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until APRIL 15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [ ] calendar year _____ or
▶ [X] tax year beginning SEP 1, 2009, and ending AUG 31, 2010.

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

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

LHA **For Paperwork Reduction Act Notice, see Instructions.**

Form **8868** (Rev. 1-2011)

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01-03-11

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