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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

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 09-01-2008 and ending 08-31-2009

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Termination

☐ Amended return

☐ Application pending

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

C Name of organization

Easter Seals New Hampshire Inc

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

555 Auburn Street

Room/suite

City or town, state or country, and ZIP + 4

Manchester, NH 03103

D Employer identification number

02-0272825

E Telephone number

(603) 623-8863

G Gross receipts

\$ 59,588,077

F Name and address of Principal Officer

Larry Gammon

555 Auburn Street

Manchester, NH 03103

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

(If "No," attach a list See instructions)

H(c) Group Exemption Number

I Tax-exempt status

☒ 501(c) (3) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Web site:

nh.easterseals.com

K Type of organization

☒ Corporation ☐ trust ☐ association ☐ other

L Year of Formation

1967

M State of legal domicile

NH

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities		
		Services to individuals with disabilities or special needs, their families and communities		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	39
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	39
	5	Total number of employees (Part V, line 2a)	5	2,285
	6	Total number of volunteers (estimate if necessary)	6	31
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	18,535,390	20,107,735
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35,907,368	38,268,890
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	398,555	239,755
	12	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,609,595	971,697
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	56,450,908	59,588,077
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	836,169	779,101
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	36,989,052	42,016,107
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	(Total fundraising expenses, Part IX, column (D), line 25 565,915)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	18,461,376	16,021,031
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	56,286,597	58,816,239
	19	Revenue less expenses Subtract line 18 from line 12	164,311	771,838
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	36,781,966	35,981,714
	22	Net assets or fund balances Subtract line 21 from line 20	21,592,663	22,155,015
	22	Net assets or fund balances Subtract line 21 from line 20	15,189,303	13,826,699

Part II Signature Block

Please Sign Here

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

Signature of officer

2010-07-09

Date

Katherine Kittle VP/Controller

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's PTIN (See Gen Inst)

Firm's name (or yours if self-employed), address, and ZIP + 4

EIN

Phone no

May the IRS discuss this return with the preparer shown above? (See instructions)

☐ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2008)

Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission

See Additional Data Table

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 (4) organizations and 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 \$ 51,591,696 including grants of \$) (Revenue \$ 56,668,398)
	Easter Seals New Hampshire (ESNH) is the largest organization in the state dedicated to helping children, adults and seniors with disabilities and special needs live with equality, dignity and independence. Last year ESNH served nearly 29,000 individuals of all ages and provided more than \$4 1 million dollars in free and reduced-priced services. Our programs and services include Adult Day ServicesEaster Seals New Hampshire has provided Adult Day Services to participants and their families for more than 30 years. Our welcoming facilities are newly renovated and state-of-the-art designed with the unique needs of our participants in mind. We are a "Center of Excellence," a distinction awarded to only those programs with the highest quality of services. We blend clinical excellence with a supportive, compassionate atmosphere. Adult RehabilitationWhether through a disability, injury or illness, or because of functional limitations experienced in aging, Easter Seals' adult medical rehabilitation services -- including physical therapy, occupational therapy, and speech-hearing therapy -- are the first step toward helping people with disabilities gain greater independence. Autism ServicesEaster Seals is unique as the nation's leading provider of services and support for children and adults living with autism and their families today. Our programs provide a wide variety of interventions that help individuals of all abilities, including those with Autism Spectrum Disorder (ASD). Camping and RecreationCamp is about all the things children and adults can do -- play basketball, canoe, sing, eat s'mores and more. Easter Seals New Hampshire's residential and day camping programs provide a safe, barrier-free environment for children and young adults to experience all aspects of camp without the usual limitations. Children and Youth ServicesEaster Seals New Hampshire provides Early Childhood (birth to age 3) and Children's Services, Inclusive Child Development Day Care Program, educational, residential, and vocational services to youth through age 21. Community Based ServicesFacilitating the inclusion of individuals with developmental disabilities as active participants in their home community through a variety of activities, also individualized, community-based residential services. Dental ServicesThe Dental Center, sponsored by the Northeast Delta Dental Foundation, serves children who are in need of dental services including cleanings, check-ups, restorative services, fluoride treatment, oral hygiene instruction, sealants, fillings and extractions. Seniors CountAs a founding partner of this community collaboration, Easter Seals New Hampshire is committed to supporting the independence and well-being of frail, older adults. Senior ServicesEaster Seals New Hampshire offers comprehensive services for caregivers and those they care for, including Adult Day services, therapeutic services, in-home care and support groups. Substance Abuse ProgramsOffering comprehensive programs for adolescents, ages 13-18, and adults who are struggling with substance use through a variety of outpatient and residential options. Special EducationThe Easter Seals Schools in Manchester and Lancaster provide special education opportunities with a fully accredited K-12 academic curriculum to students from all over the state. Transportation (STS)Special Transit Service (STS), a subsidiary of Easter Seals New Hampshire, has been a provider of quality transportation since 1980 and is committed to creating transportation solutions that open doors to independence for New Hampshire residents. Vermont ServicesEaster Seals Vermont offers Child and Family Support Programs and Post-adoption Support Services, as well as a residential program for adolescent females ages 15 to 21. Veterans ServicesVeterans Services ensures veterans and their families receive exceptional services maximizing their quality of life in recognition of their service and sacrifice by developing an integrated system that connects veterans and their families to services that meet their medical, social, emotional and financial needs. Vocational ServicesAdults with disabilities looking for meaningful employment find training and placement opportunities through Easter Seals job training and employment services. Easter Seals staff help people identify their employment goals and structure job training programs to meet these personal goals.

4b	(Code) (Expenses \$ including grants of \$) (Revenue \$)
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4c	(Code) (Expenses \$ including grants of \$) (Revenue \$)
----	---

4d

Other program services (Describe in Schedule O)



















(Expenses \$ including grants of \$) (Revenue \$)

4e












Total program service expenses \$ 51,591,696 Must equal Part IX, Line 25, column (B).

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?		No
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		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
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		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		No
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 		No
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable 	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII 		No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the U S?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I		No
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		No
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		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I 		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J 	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25 	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
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?		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
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 		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I 		No
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 		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III 		No

Part IV Checklist of Required Schedules *(Continued)*

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a140		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a2,285		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
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		No
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		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		
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		
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		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>			
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	<i>Section 501(c)(7) organizations.</i> 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	<i>Section 501(c)(12) organizations.</i> 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	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> 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 (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)
Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	39
b	Enter the number of voting members that are independent	1b	39
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	No
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	No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	No
6	Does the organization have members or stockholders?	6	No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	the governing body?	8a	Yes
b	each committee with authority to act on behalf of the governing body?	8b	Yes
9a	Does the organization have local chapters, branches, or affiliates?	9a	No
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?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	12a	Yes
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
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	Yes
13	Does the organization have a written whistleblower policy?	13	Yes
14	Does the organization have a written document retention and destruction policy?	14	Yes
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	Yes
b	Other officers or key employees of the organization?	15b	Yes
Describe the process in Schedule O			
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	No
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 <u>NH</u>
18	Section 6104 requires an organization to make its Form 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. <input type="checkbox"/> own website <input checked="" type="checkbox"/> another's website <input checked="" type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. Katherine Kittle VP Controller 555 Auburn Street Manchester, NH 03103 (603) 621-3475

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

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

[illegible]

Part VII

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								1,238,325	892,946	211,701

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **7**

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
Rem-C Fire Protection Systems 78 Londonderry Turnpike Hooksett, NH 03106	Fire protection services contractor	162,818
Sheehan Phinney Bass & Green 1000 Elm Street Manchester, NH 03105	Legal	150,956
Isaac Mwangi 83 West Webster Street Manchester, NH 03104	Foster care provider	148,409
Michael Evans PO Box 7235 Gilford, NH 03246	Psychiatrist	142,495
Hanover Hill Insulation & Siding Co 348 Lincoln Street Manchester, NH 03103	Building contractor	130,847

2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization	6
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Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . 1a		20,107,735				
	b	Membership dues						
	c	Fundraising events	302,901					
	d	Related organizations 1d						
	e	Government grants (contributions) 1e	18,399,509					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	1,405,325					
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total (Add lines 1a-1f)						
	Program Service Revenue	2a	Children's Residential					Business Code 623,990
b		Special Education	611,600	9,268,115	9,268,115			
c		Senior Services	624,100	2,770,947	2,770,947			
d		Med Rehabilitation	621,990	1,674,432	1,674,432			
e		Vocational Services	624,100	980,243	980,243			
f		All other program service revenue		8,084,289	8,084,289			
g		Total. Add lines 2a-2f \$ 38,268,890						
Other Revenue		3	Investment income (including dividends, interest other similar amounts)		239,755	239,755		
		4	Income from investment of tax-exempt bond proceeds					
	5	Royalties						
	6a	Gross Rents	(i) Real	(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a						
	b	Less direct expenses b						
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a						
	b	Less direct expenses b						
	c	Net income or (loss) from gaming activities						
10a	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						
11a	Management fees	900,099	798,605	798,605				
b	Miscellaneous	900,099	173,092	173,092				
c								
d	All other revenue							
e	Total. Add lines 11a-11d \$ 971,697							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		59,588,077	39,480,342	0	0		

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	779,101	779,101		
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	674,779	214,322	321,352	139,105
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	33,101,911	29,883,408		237,078
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	5,736,870	5,076,748	607,336	52,786
10	Payroll taxes	2,502,547	2,237,219	238,481	26,847
11	Fees for services (non-employees)				
a	Management				
b	Legal	243,533	17,708	225,825	
c	Accounting	75,005		75,005	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	6,661,268	5,906,603	698,733	55,932
12	Advertising and promotion	94,170	79,094	11,071	4,005
13	Office expenses	264,474	235,486	18,349	10,639
14	Information technology	178,630	6,688	171,942	
15	Royalties				
16	Occupancy	2,189,577	2,189,419	158	
17	Travel	1,777,887	1,734,072	34,878	8,937
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	243,460	208,007	27,098	8,355
20	Interest	661,399	456,038	205,361	
21	Payments to affiliates	65,834		65,834	
22	Depreciation, depletion, and amortization	1,039,064	368,199	668,190	2,675
23	Insurance				
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	Food	1,027,759	1,027,759	0	0
b	Supplies	487,058	460,540	25,307	1,211
c	Telecommunications	427,479	398,280	26,469	2,730
d	Minor equipment/rental	345,503	201,507	140,731	3,265
f	All other expenses	238,931	111,498	115,083	12,350
25	Total functional expenses. Add lines 1 through 24f	58,816,239	51,591,696	6,658,628	565,915
26	Joint Costs. Check <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X **Balance Sheet**

		(A)		(B)		
		Beginning of year		End of year		
Assets	1 Cash—non-interest-bearing	274,701	1	315,868		
	2 Savings and temporary cash investments	706,131	2	1,636,592		
	3 Pledges and grants receivable, net	1,826,215	3	1,912,513		
	4 Accounts receivable, net	4,395,244	4	3,786,683		
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5			
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6			
	7 Notes and loans receivable, net	8,517,887	7	9,798,663		
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges	434,525	9	363,523		
	10a Land, buildings, and equipment cost basis	<table><tr><td>10a</td><td>17,051,885</td></tr></table>	10a	17,051,885		
	10a	17,051,885				
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	<table><tr><td>10b</td><td>6,427,084</td></tr></table>	10b	6,427,084	11,217,312	10c 10,624,801
	10b	6,427,084				
	11 Investments—publicly traded securities	8,001,647	11	7,390,969		
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12			
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13			
14 Intangible assets		14				
15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	1,408,304	15	152,102			
16 Total assets. Add lines 1 through 15 (must equal line 34)	36,781,966	16	35,981,714			
Liabilities	17 Accounts payable and accrued expenses	3,611,003	17	3,451,280		
	18 Grants payable		18			
	19 Deferred revenue	265,939	19	235,009		
	20 Tax-exempt bond liabilities	16,060,000	20	16,015,000		
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>		21			
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22			
	23 Secured mortgages and notes payable to unrelated third parties		23			
	24 Unsecured notes and loans payable		24			
	25 Other liabilities <i>Complete Part X of Schedule D</i>	1,655,721	25	2,453,726		
	26 Total liabilities. Add lines 17 through 25	21,592,663	26	22,155,015		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27 Unrestricted net assets	9,704,429	27	9,378,431		
	28 Temporarily restricted net assets	1,855,893	28	798,256		
	29 Permanently restricted net assets	3,628,981	29	3,650,012		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30 Capital stock or trust principal, or current funds		30			
	31 Paid-in or capital surplus, or land, building or equipment fund		31			
	32 Retained earnings, endowment, accumulated income, or other funds		32			
	33 Total net assets or fund balances	15,189,303	33	13,826,699		
	34 Total liabilities and net assets/fund balances	36,781,966	34	35,981,714		

Part XI **Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	No
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
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	Yes
b	If "Yes," did the organization undergo the required audit or audits?	3b	Yes

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization Easter Seals New Hampshire Inc	Employer identification number 02-0272825
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Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1	<input type="checkbox"/>	A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i).
2	<input type="checkbox"/>	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H)
4	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v).
7	<input checked="" type="checkbox"/>	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	<input type="checkbox"/>	A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II)
9	<input type="checkbox"/>	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	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)
11	<input type="checkbox"/>	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 <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally Integrated d <input type="checkbox"/> Type III - Other
e	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (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 the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	13,024,755	14,989,534	15,219,340	18,535,390	20,107,735	81,876,754
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3	13,024,755	14,989,534	15,219,340	18,535,390	20,107,735	81,876,754
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						81,876,754

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	13,024,755	439,400	15,219,340	18,535,390	20,107,735	81,876,754
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	369,523	439,400	843,462	324,022	239,755	2,216,162
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)	70,677	71,159	205,815	1,609,595	1,179,154	3,136,400
11 Total Support (Add lines 7 through 10)						87,229,316
12 Gross receipts from related activities, etc (See instructions)					12	168,065,653
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage		
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	93.860 %
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	96.330 %
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input type="checkbox"/>		

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

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13Total Support (Add lines 9, 10c, 11 and 12)						
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Computation of Public Support Percentage		
15Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	

Computation of Investment Income Percentage		
17Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	
19a33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20Private 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 information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization Easter Seals New Hampshire Inc	Employer identification number 02-0272825
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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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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 importantly land area☐ Protection of natural habitat☐ Preservation of certified historic structure☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

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

4

Number of states where property subject to conservation easement is located ►

5

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

☐ Yes ☐ No

6

Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►

7

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

8

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

► \$

For Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2008

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Trust, Escrow and Custodial Arrangements. Complete if the 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 why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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	5,437,417			
b	Contributions	749,462			
c	Investment earnings or losses	-488,829			
d	Grants or scholarships	0			
e	Other expenditures for facilities and programs	1,249,782			
f	Administrative expenses	0			
g	End of year balance	4,448,268			

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 0 %

b

Permanent endowment ▶ 82 000 %

c

Term endowment ▶ 18 000 %

3a

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

(i)

unrelated organizations

3a(i)

Yes

(ii)

related organizations

3a(ii)

Yes

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) Depreciation	(d) Book value
1a Land		2,071,298		2,071,298
b Buildings		8,157,114	928,759	7,228,355
c Leasehold improvements		130,652	73,372	57,280
d Equipment		6,692,821	5,424,953	1,267,868
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				10,624,801

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 and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should 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. (Column (b) should 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) should equal Form 990, Part X, col.(B) line 15.)	

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

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Interest rate swap	1,871,432
457 Pension plan	582,294
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	2,453,726

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 Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
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	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

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	60,367,142
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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	59,595,304
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	

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 XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	We will use the proceeds earned on our endowment funds to maximize the extent to which we are able to fulfill our mission of providing free and reduced-price services to individuals and families who need but cannot afford or otherwise access them

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Easter Seals New Hampshire Inc

Employer identification number

02-0272825

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1

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

a

☐

Mail solicitations

b

☐

Email solicitations

c

☐

Phone solicitations

d

☐

In-person solicitations

e

☐

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☐

Special fundraising events

2a

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 activities?

☐ 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. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(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
		Yes	No			
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.
NH,VT

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		Wine Tasting	Walk With Me	5	(Add col (a) through col (c))
		(event type)	(event type)	(total number)	
1	Gross receipts	209,317	98,377	333,879	641,573
2	Less Charitable contributions	73,367	11,350	4,070	88,787
3	Gross revenue (line 1 minus line 2)	135,950	87,027	329,809	552,786
Direct Expenses	4	Cash Prizes			
	5	Non-cash Prizes			
	6	Rent/Facility costs	11,044	43,820	55,339
	7	Other direct expenses	33,777	135,117	194,546
	8	Direct expense summary Add lines 4 through 7 in column (d)			249,885
	9	Net income summary Combine lines 3 and 8 in column (d).			302,901

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.

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

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

	Yes	No
13 Indicate the percentage of gaming activity operated in		
a The organization's facility 13a		
b An outside facility 13b		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records		
Name ►		
Address ►		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c If "Yes," enter name and address		
Name ►		
Address ►		
16 Gaming manager information		
Name ►		
Gaming manager compensation ► \$ _____		
Description of services provided ►		
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
17 Mandatory distributions		
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____		

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Easter Seals New Hampshire Inc

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public
Inspection

Employer identification number
02-0272825

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations

3

Enter total number of other organizations

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Assists children and their families in the Residential/Special Education Programs in New Hampshire and Vermont with expenses including clothing, activities and medical and dental services	204		394,421		Assists children and their families in the Residential/Special Education Programs in New Hampshire and Vermont with expenses including clothing, activities and medical and dental services
Veterans Count funds assist Veterans and current service members and their families who are in pre, during or post-deployment status with critical and emergency needs such as rent and mortgage, food and other necessary household supplies, gasoline, auto repairs, and other transportation-related expenses, heating oil, gas, electricity and other utilities, childcare, respite care, and camp tuitions, medical co-pays and prescriptions	200		172,200		Veterans Count funds assist Veterans and current service members and their families who are in pre, during or post-deployment status with critical and emergency needs such as rent and mortgage, food and other necessary household supplies, gasoline, auto repairs, and other transportation-related expenses, heating oil, gas, electricity and other utilities, childcare, respite care, and camp tuitions, medical co-pays and prescriptions
Seniors Count funds assist frail seniors with services and/or items that are unfunded from other sources, such as personal care products, lift chairs, emergency response systems, food and other necessary household supplies, transportation-related expenses, heating oil, gas, electricity and other utilities, respite care, medical co-pays and prescriptions, adaptive equipment, and minor home modifications	460		125,000		Seniors Count funds assist frail seniors with services and/or items that are unfunded from other sources, such as personal care products, lift chairs, emergency response systems, food and other necessary household supplies, transportation-related expenses, heating oil, gas, electricity and other utilities, respite care, medical co-pays and prescriptions, adaptive equipment, and minor home modifications
Community Based Services funds assist adults and their families in the in New Hampshire with expenses including clothing, activities and medical and dental services	233		94,255		Community Based Services funds assist adults and their families in the in New Hampshire with expenses including clothing, activities and medical and dental services

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

Identifier	Return Reference	Explanation

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Easter Seals New Hampshire Inc

Employer identification number
02-0272825

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			
	<div><input type="checkbox"/> First class or charter travel</div> <div><input type="checkbox"/> Travel for companions</div> <div><input type="checkbox"/> Tax idemnification and gross-up payments</div> <div><input type="checkbox"/> Discretionary spending account</div>	<div><input type="checkbox"/> Housing allowance or residence for personal use</div> <div><input type="checkbox"/> Payments for business use of personal residence</div> <div><input type="checkbox"/> Health or social club dues or initiation fees</div> <div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div>		
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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			
	<div><input checked="" type="checkbox"/> Compensation committee</div> <div><input type="checkbox"/> Independent compensation consultant</div> <div><input checked="" type="checkbox"/> Form 990 of other organizations</div>	<div><input checked="" type="checkbox"/> Written employment contract</div> <div><input checked="" type="checkbox"/> Compensation survey or study</div> <div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		No
b	Any related organization?	5b		No
	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		No
b	Any related organization?	6b		No
	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	Yes	
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		No

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space 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) 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 compensation				
Larry Gammon	(i)	160,866	47,500	15,500	33,024	4,088	260,978	-32,106
	(ii)	160,862	47,500	15,500	33,028	4,089	260,979	-32,109
Christine McMahon	(i)	109,082	17,814	15,250	3,028	3,626	148,800	-5,125
	(ii)	109,090	17,811	15,250	3,030	3,629	148,810	-5,125
Elin Treanor	(i)	99,885	11,250	15,500	6,276	5,865	138,776	-3,800
	(ii)	99,888	11,250	15,500	6,272	5,869	138,779	-3,800
Karen Van der Beken	(i)	107,505	6,800	24,800	2,487	10,527	152,119	-2,400
	(ii)	26,876	1,700	6,200	620	2,632	38,028	-600
Noel Sullivan	(i)	71,662	3,500	7,750	1,590	3,213	87,715	
	(ii)	71,670	3,500	7,750	1,590	3,211	87,721	
John McGrath	(i)							
	(ii)	150,653		3,115	3,115	7,250	164,133	
Robert Kinscherff	(i)	176,256				17,474	193,730	
	(ii)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information

Schedule J (Form 990) 2008

Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds	OMB No 1545-0047
		2008
		Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

Name of the organization Easter Seals New Hampshire Inc	Employer identification number 02-0272825
--	--

Part I Bond Issues (Required for 2008)

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
						Yes	No	Yes	No
A New Hampshire Health and Education Facilities Authority	02-0272825	644614KP3	08-03-2009	16,015,000	Refinance of existing debt for purchase of facilities & software/hardware		X		X

Part II Proceeds (Optional for 2008)

		A		B		C		D		E	
1	Total Proceeds of Issue										
2	Gross Proceeds in Reserve Funds										
3	Proceeds in Refunding or Defeasance Escrows										
4	Other Unspent Proceeds										
5	Issuance Costs from Proceeds										
6	Working Capital Expenditures from Proceeds										
7	Capital Expenditures from Proceeds										
8	Year of Substantial Completion										
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?										
10	Were the bonds issued as part of an advance refunding issue?										
11	Has the final allocation of proceeds been made?										
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

			A		B		C		D		E	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?											
2	Are there any lease arrangements with respect to the financed property which may result in private business use?											

Part III

Private Business Use (Continued)

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b	Are there any research agreements with respect to the financed property which may result in private business use?										
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV

Arbitrage (Optional for 2008)

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?										

Schedule L
(Form 990 or 990-EZ)

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization Easter Seals New Hampshire Inc	Employer identification number 02-0272825
--	--

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).			
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b			
1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?
			YesNo

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons										
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a										
(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total				\$						

Part III Grants or Assistance Benefitting Interested Persons		
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.		
(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons					
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.					
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Kevin DuffyVice PresidentTreasure	Board member of both Easter Seals NH and Easter Seals RI	23,338	Longchamps Electric, Inc was paid \$23,338 by Easter Seals New Hampshire, Inc and it is anticipated that it will continue to do work on a periodic basis during the current year that could exceed \$5,000		No

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

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

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization
Easter Seals New Hampshire Inc

Employer identification number
02-0272825

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 (describe <u>Event prizes</u>)	X	117	0	
26 Other (describe <u>Venue/food/beverages</u>)	X	47	0	
27 Other (describe <u>Media</u>)	X	10	0	
28 Other (describe <u>Event supplies</u>)	X	11	0	
Other (describe <u>Rental of facilities</u>)	X	1	0	
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, <i>Part IV, Donee Acknowledgement</i>				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	No
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	No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a	No
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		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Easter Seals New Hampshire Inc

Employer identification number
02-0272825

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The completed IRS form 990 is presented to a Board of Directors' Committee of the parent organization, Easter Seals New Hampshire, Inc , for review prior to filing

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		It shall be against the policy of Easter Seals New Hampshire, Inc to have conflicts of interest with its directors, officers, staff or members of their immediate families In the event of a pecuniary benefit transaction as defined by NH Law in RSA 7 19-a, it shall be the policy of Easter Seals New Hampshire, Inc to follow the statute Included but not limited to the following, the procedure shall be that each director shall complete a questionnaire on the related entities and persons and business activities of the director and members of the director's immediate family as defined by statute and such questionnaire shall be on file at the office of the Corporation In the event the Corporation or any director becomes aware of any potential pecuniary benefit transaction as defined by law , the Corporation shall follow the procedures prescribed by law and give notice of the transaction to the full Board with notice of its next meeting At the meeting, the Board shall vote on whether the pecuniary benefit transaction is in the best interest of the corporation, after full explanation thereof and without the director being present and without any director who has had a pecuniary benefit transaction within the fiscal year being present If two thirds (2/3rds) of the entire Board shall vote that the pecuniary benefit transaction is in the best interest of the Corporation, the transaction shall be allowed Notice of any such pecuniary benefit transaction the value of which is \$5,000 or more shall be published according to statute Notice of all pecuniary benefit transactions shall be given to the Director of Charitable Trusts of the State of New Hampshire annually with the reporting by the Corporation and individually for those transactions exceeding \$5,000

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		Easter Seals New Hampshire, Inc is the parent organization with oversight and responsibility for seven non profit subsidiary entities Easter Seals New York, Inc , Easter Seals Maine, Inc , Easter Seals Rhode Island, Inc , Harbor Schools, Inc , Special Transit Service, Inc , Manchester Alcoholism Rehabilitation Center and Agency Realty, Inc While 100% of compensation for officers and key employees is paid by Easter Seals New Hampshire, each of the officers and key employees also support the seven related organizations These organizations benefit from all services of the officer and key employee functions, and this structure allows for major cost savings as a result of not hiring or filling officer or key employee positions in each of the subsidiary entities A significant portion of compensation is supported financially by the seven entities and reimbursed to Easter Seals New Hampshire Easter Seals New Hampshire's share, as parent organization is 50%, and the other entities reimburse Easter Seals New Hampshire for their proportionate share Easter Seals New Hampshire, Inc has an Executive Compensation Committee that is made up of former chairs of the Board of Directors and other Directors It meets annually and reviews data on comparable not-for-profit executives of similar sized organizations in the geographical area in which we operate That data is compiled from information gathered by the Senior Vice President for Human Resources and submitted to the Committee The Committee meets independently to review the performance of the President, meets with the President to obtain his input, and then recommends compensation levels It then submits its report to the entire Board of Directors which meets in executive session to review the process and the recommendations The Committee also reviews the compensation of the highest level employees and provides input to the President in setting their compensation

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The organization's IRS Form 990 is available at www GuideStar org or by appointment at the corporate offices The governing documents, conflict of interest policy, and financial statements are available by appointment at the organization's corporate offices in Manchester, NH

Identifier	Return Reference	Explanation
Part XI, Line 2a & 2b	Financial Statements & Reporting	The Organization and its Subsidiaries were included in consolidated, independent audited financial statements prepared in accordance with generally accepted accounting principles

Identifier	Return Reference	Explanation
Schedule K Supplemental Information		Reissuance of existing NHHEFA revenue bond that was previously issued on 12/2/04 that paid for facility renovations and improvements, refinance of existing debt and software/hardware implementations

Identifier	Return Reference	Explanation
Schedule J, Part II	Officers, Directors, Trustees and Key Employee Compensation	Easter Seals New Hampshire, Inc is the parent organization with oversight and responsibility for seven non profit subsidiary entities Easter Seals New York, Inc , Easter Seals Maine, Inc , Easter Seals Rhode Island, Inc , Harbor Schools, Inc , Special Transit Service, Inc , Manchester Alcoholism Rehabilitation Center and Agency Realty, Inc While 100% of compensation for officers and key employees is paid by Easter Seals New Hampshire, each of the officers and key employees also support the seven related organizations These organizations benefit from all services of the officer and key employee functions, and this structure allows for major cost savings as a result of not hiring or filling officer or key employee positions in each of the subsidiary entities A significant portion of compensation is supported financially by the seven entities and reimbursed to Easter Seals New Hampshire Easter Seals New Hampshire's share, as parent organization is 50%, and the other entities reimburse Easter Seals New Hampshire for their proportionate share Easter Seals New Hampshire, Inc has an Executive Compensation Committee that is made up of former chairs of the Board of Directors and other Directors It meets annually and reviews data on comparable not-for-profit executives of similar sized organizations in the geographical area in which we operate That data is compiled from information gathered by the Senior Vice President for Human Resources and submitted to the Committee The Committee meets independently to review the performance of the President, meets with the President to obtain his input, and then recommends compensation levels It then submits its report to the entire Board of Directors which meets in executive session to review the process and the recommendations The Committee also reviews the compensation of the highest level employees and provides input to the President in setting their compensation

Identifier	Return Reference	Explanation
Part IV, Line 12	Checklist of Required Schedules	The Organization and its Subsidiaries were included in consolidated, independent audited financial statements prepared in accordance with generally accepted accounting principles

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Easter Seals New Hampshire Inc

Employer identification number
02-0272825

Part I

Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
Easter Seals New York Inc 103 White Spruce Blvd Rochester, NY14623 13-5596808	Services for individuals with special needs	NY	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Easter Seals Maine Inc 125 Presumpscot Street Portland, ME04103 86-1073632	Services for individuals with special needs	ME	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Easter Seals Rhode Island Inc 213 Robinson Street Wakefield, RI02879 26-0833287	Services for individuals with special needs	RI	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Harbor Schools Inc 26 Rolfes Lane Newbury, MA01951 04-2523961	Special education & residential services for individuals with special needs	MA	501(c)(3)	170(b)(1)(A)(ii)	Easter Seals New Hampshire Inc
Manchester Alcoholism Rehabilitation Center 235 Hanover Street Manchester, NH03104 02-0349962	Inpatient and outpatient chemical dependency treatment	NH	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Special Transit Service Inc 555 Auburn Street Manchester, NH03103 02-0343287	Transportion services for children and adults with special needs	NH	501(c)(3)	509(a)(2)	Easter Seals New Hampshire Inc
Agency Realty Inc 555 Auburn Street Manchester, NH03103 22-2586252	Real estate holding company	NH	501(c)(2)	509(a)(2)	Easter Seals New Hampshire Inc

Part III

Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproporionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Software ID:
Software Version:
EIN: 02-0272825
Name: Easter Seals New Hampshire Inc

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
Easter Seals New York Inc 103 White Spruce Blvd Rochester, NY14623 13-5596808	Services for individuals with special needs	NY	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Easter Seals Maine Inc 125 Presumpscot Street Portland, ME04103 86-1073632	Services for individuals with special needs	ME	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Easter Seals Rhode Island Inc 213 Robinson Street Wakefield, RI02879 26-0833287	Services for individuals with special needs	RI	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Harbor Schools Inc 26 Rolfes Lane Newbury, MA01951 04-2523961	Special education & residential services for individuals with special needs	MA	501(c)(3)	170(b)(1)(A)(ii)	Easter Seals New Hampshire Inc
Manchester Alcoholism Rehabilitation Center 235 Hanover Street Manchester, NH03104 02-0349962	Inpatient and outpatient chemical dependency treatment	NH	501(c)(3)	170(b)(1)(A)(vi)	Easter Seals New Hampshire Inc
Special Transit Service Inc 555 Auburn Street Manchester, NH03103 02-0343287	Transportion services for children and adults with special needs	NH	501(c)(3)	509(a)(2)	Easter Seals New Hampshire Inc
Agency Realty Inc 555 Auburn Street Manchester, NH03103 22-2586252	Real estate holding company	NH	501(c)(2)	509(a)(2)	Easter Seals New Hampshire Inc

Form 990, Schedule R, Part V - Transactions with Related Organizations

(A) Name of other organization		(B) Transaction type(a-r)	(C) Amount Involved (\$)
(1)	Agency Realty Inc	P	3,369,865
(2)	Easter Seals New York Inc	P	496,117
(3)	Harbor Schools Incorporated	O	50,361
(4)	Manchester Alcoholism Rehabilitation Center	P	497,447
(5)	Special Transit Service Inc	P	267,274
(6)	Easter Seals Maine Inc	P	1,460,220
(7)	Easter Seals Rhode Island Inc	P	46,672

Additional Data

Software ID:

Software Version:

EIN: 02-0272825

Name: Easter Seals New Hampshire Inc

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Alan Friedberg , Assistant Treasurer	1 00	X		X				0	0	0
Cynthia Makris , Secretary	1 00	X		X				0	0	0
Charles S Goodwin , Assistant Secretary	1 00	X		X				0	0	0
Randy Billmeier , Director	1 00	X						0	0	0
Joel Cooper , Director	1 00	X						0	0	0
Michael Reed , Director	1 00	X						0	0	0
John Mascialino , Director	1 00	X						0	0	0
Lori Levesque , Director	1 00	X						0	0	0
John Samenfeld , Director	1 00	X						0	0	0
David Armstrong , Director	1 00	X						0	0	0
James Merrill , Director	1 00	X						0	0	0
Tom Champagne , Director	1 00	X						0	0	0
Thomas O'Reily , Director	1 00	X						0	0	0
Barry LaBombarde , Director	1 00	X						0	0	0
Lisa Brady , Director	1 00	X						0	0	0
Aron Brown , Director	1 00	X						0	0	0
Christine Gordon , Director	1 00	X						0	0	0
John Madden , Director	1 00	X						0	0	0
Bill Irwin , Director	1 00	X						0	0	0
Bob Litterest , Director	1 00	X						0	0	0
Clifford Harris , Director	1 00	X						0	0	0
Ben Gamache , Chairman	4 00	X		X				0	0	0
Richard Rawlings , Chairman Elect	2 00	X						0	0	0
Kevin Duffy , Vice Chairman	2 00	X		X				0	0	0
Cathy Martin , Vice Chairman	2 00	X		X				0	0	0
Robert Smith Jr , Treasurer	1 00	X		X				0	0	0
Douglas Goumas , Director	1 00	X						0	0	0
Randy Ellis , Director	1 00	X						0	0	0
Henry Clark , Director	1 00	X						0	0	0
Timm Runnion , Director	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Peter Anderson , Director	1 00	X						0	0	0
Stephen Dunkle , Director	1 00	X						0	0	0
Michael Salter , Director	1 00	X						0	0	0
John Rogers , Director	1 00	X						0	0	0
Dennis Beaulieu , Director	1 00	X						0	0	0
Tom Sullivan , Director	1 00	X						0	0	0
James Flannagan , Director	1 00	X						0	0	0
Jim Bee , Director	1 00	X						0	0	0
Larry Gammon , CEO	55 00			X				223,866	223,862	74,229
Christine McMahon , COO	55 00			X				142,146	142,151	13,313
Elin Treanor , CFO	55 00			X				126,635	126,638	24,282
Karen Van der Beken , Senior VP/Development	50 00				X			139,105	34,776	16,266
Noel Sullivan , Senior VP/Program	55 00				X			82,912	82,920	9,604
John McGrath , Senior VP/Development Ve	1 00				X			0	153,768	10,365
Robert Kinscherff , Dir Clinical Service	40 00					X		176,256	0	17,474
Dorothy Tuttle , VP Res Services	50 00					X		106,148	11,794	10,919
Brian Cross , VP Program	40 00					X		124,230	0	8,307
Katherine Kittle , VP/Controller	50 00					X		57,066	57,076	5,879
Tina Sharby , VP Human Resosurces	50 00					X		59,961	59,961	21,063
Tim Murray , Past Chairman	1 00						X	0	0	0

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a Children's Residential	623,990	15,490,864	15,490,864		
b Special Education	611,600	9,268,115	9,268,115		
c Senior Services	624,100	2,770,947	2,770,947		
d Med Rehabilitation	621,990	1,674,432	1,674,432		
e Vocational Services	624,100	980,243	980,243		

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

Easter Seals NH services include child care and early intervention, special education, medical rehabilitation, camping and recreation for disabled youths, transportation services, vocational services, senior services, adult day care programs, a broad range of residential service options, veterans' services, and a dental center. Easter Seals values Commitment, Integrity, Respect, Shared Purpose, Excellence, Customer Focus and Independence. Easter Seals provides excellent services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.