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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)	OMB No 1545-0047 2009 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2009 calendar year, or tax year beginning 09-01-2009 and ending 08-31-2010				
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization EASTER SEALS MASSACHUSETTS INC		D Employer identification number 04-2103867
		Doing Business As		E Telephone number (508) 757-2756
		Number and street (or P O box if mail is not delivered to street address) 484 MAIN STREET	Room/suite	G Gross receipts \$ 9,777,748
		City or town, state or country, and ZIP + 4 WORCESTER, MA 01608		
		F Name and address of principal officer KIRK N JOSLIN 484 MAIN STREET WORCESTER, MA 01608		
I Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ WWW.EASTERSEALSMA.ORG				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation 1944	M State of legal domicile MA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities THE MISSION OF EASTER SEALS MASSACHUSETTS, INC (ESMA) IS TO ENSURE THAT CHILDREN AND ADULTS WITH DISABILITIES HAVE EQUAL OPPORTUNITIES TO LIVE, LEARN, WORK AND PLAY		
	2	Check this box ☒ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	2
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
	5	Total number of employees (Part V, line 2a)	5	28
	6	Total number of volunteers (estimate if necessary)	6	10,000
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year	
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,019,692	1,730,255
	9	Program service revenue (Part VIII, line 2g)	7,465,402	7,508,334
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-93,112	170,764
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,391,982	9,409,353
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	335,517
14		Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,584,415	6,799,307
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b		Total fundraising expenses (Part IX, column (D), line 25) <u>▶628,304</u>		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,491,013	1,952,009
18		Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	9,410,945	9,087,497
19		Revenue less expenses Subtract line 18 from line 12	-18,963	321,856
Net Assets or Fund Balances		Beginning of Current Year	End of Year	
	20	Total assets (Part X, line 16)	6,770,661	6,805,137
	21	Total liabilities (Part X, line 26)	5,247,451	5,669,810
	22	Net assets or fund balances Subtract line 21 from line 20	1,523,210	1,135,327

Part II	Signature Block
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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	2011-01-11 Date
	ADAM SHUSTER VP of Finance & Administration Type or print name and title	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self- employed	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	CROWE HORWATH LLP 70 West Madison Street Suite 700 Chicago, IL 606024903		EIN
				Phone no (312) 899-7000

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

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

EASTER SEALS MASSACHUSETTS IS A STATEWIDE, COMMUNITY-BASED ORGANIZATION THAT HAS BEEN HELPING PEOPLE WITH DISABILITIES TO LIVE FULL AND INDEPENDENT LIVES FOR OVER 60 YEARS CONTINUED IN SCHED O

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 3,416,100 including grants of \$ 0) (Revenue \$ 4,100,997)

REHABILITATION SERVICES - THIS PROGRAM OFFERS PHYSICAL, OCCUPATIONAL AND SPEECH THERAPY IN NURSING HOMES, SCHOOLS, EARLY INTERVENTION PROGRAMS, HOMES AND OTHER COMMUNITY SETTINGS ESMA’S PERSONALIZED APPROACH DELIVERS DEPENDABLE AND COST EFFECTIVE REHABILITATION SERVICES TO INFANTS, CHILDREN, TEENS, ADULTS AND SENIORS OVER 5,700 INDIVIDUALS WERE SERVED DURING THE FISCAL YEAR ENDED AUGUST 31, 2010

4b

(Code) (Expenses \$ 2,022,975 including grants of \$ 336,181) (Revenue \$ 1,880,822)

ASSISTIVE TECHNOLOGY - RECOGNIZED NATIONALLY AS A LEADER IN ASSISTIVE TECHNOLOGY, DURING THE FISCAL YEAR ENDED AUGUST 31, 2010 ESMA’S SERVICES HELPED OVER 2,600 PEOPLE WITH DISABILITIES EXPAND THEIR INDEPENDENCE BY PROVIDING TOOLS AND EXPERTISE TO ACCESS EDUCATION, JOBS AND THEIR COMMUNITY HIGH AND LOW TECHNOLOGY SOLUTIONS ARE AVAILABLE TO INDIVIDUALS WHO CANNOT MEET ALL OF THEIR COMMUNICATION NEEDS THROUGH SPEECH, AS WELL AS ACCESS TO COMPUTER TECHNOLOGY ASSISTIVE TECHNOLOGY OFFERS UNIQUE APPROACHES THAT ASSIST ELDERLY AND PEOPLE WITH DISABILITIES PLAN FOR A SAFE, HAPPY AND INDEPENDENT LIFE AT HOME, WORK, OR SCHOOL

4c

(Code) (Expenses \$ 883,798 including grants of \$ 0) (Revenue \$ 482,772)

JOB TRAINING & EMPLOYMENT - THIS PROGRAM HELPS STUDENTS AND ADULTS WITH DISABILITIES DEVELOP THE SKILLS THEY NEED TO GET AND KEEP JOBS IN TODAY’S COMPETITIVE WORKPLACE THE PROGRAM OFFERS INDIVIDUALIZED VOCATIONAL REHABILITATION, JOB TRAINING, AND EMPLOYMENT SERVICES, CAREER SKILLS TRAINING AND PLACEMENT SERVICES DURING THE FISCAL YEAR ENDED AUGUST 31, 2010 ESMA PROVIDED THESE SERVICES TO ALMOST 550 PEOPLE

4d

Other program services (Describe in Schedule O)

(Expenses \$ 1,870,208 including grants of \$ 0) (Revenue \$ 1,043,743)

4e

Total program service expenses \$ 8,193,081

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	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	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	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	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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 	9	Yes
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 	12A	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	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 United States? If "Yes," complete Schedule F, Part I	14b	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 U S ? If "Yes," complete Schedule F, Part II	15	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 U S ? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18	Yes
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No

Part IV

Checklist of Required Schedules (continued)

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

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	1a4	1cYes	
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
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	2a289	2bYes	
	b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		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 line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		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 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
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	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	No
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 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?			9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10 Section 501(c)(7) organizations. Enter				
a Initiation fees and capital contributions included on Part VIII, line 12		10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b		
11 Section 501(c)(12) organizations. Enter				
a Gross income from members or shareholders		11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . . .	1a	25	
b	Enter the number of voting members that are independent . . .	1b	25	
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	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		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?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
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	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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▶MA
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. ☐ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. 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 ▶ ADAM SHUSTER 484 MAIN STREET WORCESTER, MA 01608 (508) 757-2756

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

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

Form 990 (2009)

1b	Total	374,682	0	40,669
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2

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

		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>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	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>		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
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶0		

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	570,791			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,159,464			
	g	Noncash contributions included in lines 1a-1f \$ 47,459					
	h	Total. Add lines 1a-1f			1,730,255		
Program Service Revenue			Business Code				
	2a	REHABILITATION SERVICES		4,100,997	4,100,997	0	0
	b	ASSISTIVE TECHNOLOGY		1,880,822	1,880,822	0	0
	c	JOB TRAINING AND EMPLOYMENT		482,772	482,772	0	0
	d	MASS HOSPITAL SCHOOL SUMMER PROGRAM		516,099	516,099	0	0
	e	MASS AT LOAN PROGRAM		232,576	232,576	0	0
	f	All other program service revenue		295,068	295,068	0	0
	g	Total. Add lines 2a-2f			7,508,334		
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)					
				90,877	0	0	90,877
	4	Income from investment of tax-exempt bond proceeds . . .		0	0	0	0
	5	Royalties		0	0	0	0
			(i) Real	(ii) Personal			
	6a	Gross Rents	0	0			
	b	Less rental expenses	0	0			
	c	Rental income or (loss)	0	0			
	d	Net rental income or (loss)		0	0	0	0
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	399,521	0			
	b	Less cost or other basis and sales expenses	319,634	0			
	c	Gain or (loss)	79,887	0			
	d	Net gain or (loss)		79,887	0	0	79,887
	8a	Gross income from fundraising events (not including \$ 570,791 of contributions reported on line 1c) See Part IV, line 18					
		a	48,761				
	b	Less direct expenses	b	48,761			
	c	Net income or (loss) from fundraising events . . .		0	0	0	0
	9a	Gross income from gaming activities See Part IV, line 19					
		a	0				
	b	Less direct expenses	b	0			
	c	Net income or (loss) from gaming activities . . .		0	0	0	0
	10a	Gross sales of inventory, less returns and allowances					
		a	0				
	b	Less cost of goods sold	b	0			
	c	Net income or (loss) from sales of inventory . . .		0	0	0	0
Miscellaneous Revenue		Business Code					
11a			0	0	0	0	
b			0	0	0	0	
c			0	0	0	0	
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d			0			
12	Total revenue. See Instructions			9,409,353	7,508,334	0	170,764

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	0	0		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	336,181	336,181		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	382,492	271,447	66,091	44,954
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	5,283,759	4,863,334	72,589	347,836
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	201,676	181,791	4,437	15,448
9	Other employee benefits	510,570	460,221	11,219	39,130
10	Payroll taxes	420,810	381,683	10,301	28,826
11	Fees for services (non-employees)				
a	Management	0	0	0	0
b	Legal	0	0	0	0
c	Accounting	46,035	27,339	15,218	3,478
d	Lobbying	0	0	0	0
e	Professional fundraising See Part IV, line 17	0			0
f	Investment management fees	9,414	0	9,414	0
g	Other	342,901	309,746	4,105	29,050
12	Advertising and promotion	9,618	4,468	0	5,150
13	Office expenses	145,071	105,518	15,607	23,946
14	Information technology	89,150	61,378	10,340	17,432
15	Royalties	0	0	0	0
16	Occupancy	315,562	279,956	6,078	29,528
17	Travel	164,641	147,214	2,790	14,637
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	23,270	21,003	768	1,499
20	Interest	24,420	13,916	8,549	1,955
21	Payments to affiliates	213,769	213,769	0	0
22	Depreciation, depletion, and amortization	121,924	109,390	5,505	7,029
23	Insurance	44,576	20,516	15,144	8,916
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	CAMP AND RELATED PROGRAMS	229,467	229,467	0	0
b	MINOR EQUIPMENT	123,134	112,789	6,291	4,054
c	OTHER	49,057	41,955	1,666	5,436
d		0	0	0	0
e		0	0	0	0
f	All other expenses	0	0	0	0
25	Total functional expenses. Add lines 1 through 24f	9,087,497	8,193,081	266,112	628,304
26	Joint costs. Check here ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	0	0	0	0

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,100	1	1,100
	2	Savings and temporary cash investments			0	2	0
	3	Pledges and grants receivable, net			84,235	3	72,799
	4	Accounts receivable, net			1,165,023	4	1,230,677
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			69,561	9	141,503
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,360,875	419,716	10c	536,284
	b	Less accumulated depreciation	10b	824,591			
	11	Investments—publicly traded securities			3,264,178	11	3,157,223
	12	Investments—other securities See Part IV, line 11			0	12	0
	13	Investments—program-related See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets See Part IV, line 11			1,766,848	15	1,665,551
16	Total assets. Add lines 1 through 15 (must equal line 34)			6,770,661	16	6,805,137	
Liabilities	17	Accounts payable and accrued expenses			718,391	17	753,330
	18	Grants payable			0	18	0
	19	Deferred revenue			29,379	19	24,039
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D			1,766,848	21	1,665,551
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			1,093,187	23	828,394
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities Complete Part X of Schedule D			1,639,646	25	2,398,496
	26	Total liabilities. Add lines 17 through 25			5,247,451	26	5,669,810
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			752,205	27	336,255
	28	Temporarily restricted net assets			168,845	28	196,912
	29	Permanently restricted net assets			602,160	29	602,160
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			0	30	0
	31	Paid-in or capital surplus, or land, building or equipment fund			0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds			0	32	0
	33	Total net assets or fund balances			1,523,210	33	1,135,327
	34	Total liabilities and net assets/fund balances			6,770,661	34	6,805,137

Part XI Financial Statements and Reporting

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

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Employer identification number

04-2103867

Part I

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

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

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

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

☐

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

☐

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

(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

☐

Provide the following information about the supported organization(s)

	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.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
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						

Section C. Computation of Public Support Percentage						
14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))		14				
15 Public Support Percentage for 2008 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						
b 33 1/3% support test—2008. 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						
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization						
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization						
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions						

Part 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,549,043	1,639,131	1,372,353	2,019,692	1,730,255	8,310,474
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	5,473,864	6,521,403	7,163,328	7,465,402	7,508,334	34,132,331
3Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6Total. Add lines 1 through 5	7,022,907	8,160,534	8,535,681	9,485,094	9,238,589	42,442,805
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
cAdd lines 7a and 7b	0	0	0	0	0	0
8Public Support (Subtract line 7c from line 6)						42,442,805

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	7,022,907	8,160,534	8,535,681	9,485,094	9,238,589	42,442,805
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	105,881	131,488	164,870	106,809	90,877	599,925
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
cAdd lines 10a and 10b	105,881	131,488	164,870	106,809	90,877	599,925
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0			0	0
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	165,610	115,976	598,405	49,647	48,761	978,399
13Total support (Add lines 9, 10c, 11 and 12.)	7,294,398	8,407,998	9,298,956	9,641,550	9,378,227	44,021,129
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						

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	96.415 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	96.18 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	1.363 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.49 %
19a33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
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. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Explanation
OTHER INCOME, PART III, LINE 12, GROSS RECEIPTS FROM FUNDRAISING ACTIVITIES 2008=\$49,647, 2009=\$48,761,

Additional Data

Software ID:

Software Version:

EIN: 04-2103867

Name: EASTER SEALS MASSACHUSETTS INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
THEODORE E CHARLES VICE CHAIRMAN	1	X		X				0	0	0
ALISON A COADY TREASURER	1	X		X				0	0	0
LADD LAVALLEE CHAIRMAN	1	X		X				0	0	0
CHERYL E MONGELL SECRETARY	1	X		X				0	0	0
HARRY E SALERNO VICE CHAIRMAN	1	X		X				0	0	0
BRIAN E BURKE DIRECTOR	1	X						0	0	0
ERICKA KERR DIRECTOR	1	X						0	0	0
ALEXANDRIA RICHARD DIRECTOR	1	X						0	0	0
JAY WHITE DIRECTOR	1	X						0	0	0
CAROLINE H LARSON OTR DIRECTOR	1	X						0	0	0
PAULINE HAMEL DIRECTOR	1	X						0	0	0
DANIEL C SACCO ESQ DIRECTOR	1	X						0	0	0
ANTHONY A TAMBONE DIRECTOR	1	X						0	0	0
LOUIE PSALLIDAS DIRECTOR	1	X						0	0	0
KARL R PEASE DIRECTOR	1	X						0	0	0
GLORIA D ROSAL DIRECTOR	1	X						0	0	0
ELIX S CINTRON DIRECTOR	1	X						0	0	0
MICHAEL MCMANAMA DIRECTOR	1	X						0	0	0
JOHN W LUND DIRECTOR	1	X						0	0	0
BRIAN MCLAUGHLIN DIRECTOR	1	X						0	0	0
DAVID S HOFFMAN DIRECTOR	1	X						0	0	0
JOHN S CLEARY DIRECTOR	1	X						0	0	0
SENATOR STEVEN A TOLMAN DIRECTOR	1	X						0	0	0
HOLLY C ADORNO DIRECTOR	1	X						0	0	0
CLYDE L YOUNGER DIRECTOR	1	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
ADAM SHUSTER VP OF FINANCE & ADMINISTRATION	35			X				95,801	0	17,943
KIRK JOSLIN PRESIDENT & CEO	35			X				163,126	0	12,041
JOAN MORRIS SVP OF PROGRAM SERVICES	35				X			115,755	0	10,685

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
REHABILITATION SERVICES		4,100,997	4,100,997	0	0
ASSISTIVE TECHNOLOGY		1,880,822	1,880,822	0	0
JOB TRAINING AND EMPLOYMENT		482,772	482,772	0	0
MASS HOSPITAL SCHOOL SUMMER PROGRAM		516,099	516,099	0	0
MASS AT LOAN PROGRAM		232,576	232,576	0	0

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
CAMP AND RELATED PROGRAMS	229,467	229,467	0	0
MINOR EQUIPMENT	123,134	112,789	6,291	4,054
OTHER	49,057	41,955	1,666	5,436
	0	0	0	0
	0	0	0	0

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Employer identification number
04-2103867

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) ☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area ☐ Protection of natural habitat ☐ Preservation of a 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											
		<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>a</td><td>Total number of conservation easements</td></tr><tr><td>b</td><td>Total acreage restricted by conservation easements</td></tr><tr><td>c</td><td>Number of conservation easements on a certified historic structure included in (a)</td></tr><tr><td>d</td><td>Number of conservation easements included in (c) acquired after 8/17/06</td></tr></table>		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
	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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No											
6	Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____											
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____											
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No											
9	In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements											

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

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

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if 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 the arrangement in Part XIV and complete the following table

	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	720,227	802,486		
b	Contributions	0	0		
c	Investment earnings or losses	31,285	-82,209		
d	Grants or scholarships	0	0		
e	Other expenditures for facilities and programs	0	50		
f	Administrative expenses	0	0		
g	End of year balance	751,512	720,227		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 1 % %

b

Permanent endowment ▶ 80 % %

c

Term endowment ▶ 19 % %

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

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes

☐ No

4

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

Part VI

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	636,355	574,237	62,118
c Leasehold improvements	0	0	0	0
d Equipment	0	724,520	250,354	474,166
e Other	0	0	0	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				536,284

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	19,409,353
2	Total expenses (Form 990, Part IX, column (A), line 25)	29,087,497
3	Excess or (deficit) for the year Subtract line 2 from line 1	3321,856
4	Net unrealized gains (losses) on investments	441,465
5	Donated services and use of facilities	50
6	Investment expenses	60
7	Prior period adjustments	70
8	Other (Describe in Part XIV)	8-751,204
9	Total adjustments (net) Add lines 4 - 8	9-709,739
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10-387,883

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	18,690,200
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a41,465	
b	Donated services and use of facilities2b0	
c	Recoveries of prior year grants2c0	
d	Other (Describe in Part XIV)2d-751,204	
e	Add lines 2a through 2d	2e-709,739
3	Subtract line 2e from line 1	39,399,939
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 7b4a9,414	
b	Other (Describe in Part XIV)4b0	
c	Add lines 4a and 4b	4c9,414
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	59,409,353

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	19,078,083
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a0	
b	Prior year adjustments2b0	
c	Other losses2c0	
d	Other (Describe in Part XIV)2d0	
e	Add lines 2a through 2d	2e0
3	Subtract line 2e from line 1	39,078,083
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 7b4a9,414	
b	Other (Describe in Part XIV)4b0	
c	Add lines 4a and 4b	4c9,414
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	59,087,497

Part XIVSupplemental Information

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

Identifier	Return Reference	Explanation
Explanation of escrow agreement	Schedule D, Part IV, Line 2b	ESMA MAINTAINS THE ASSETS OF THE MASSACHUSETTS ASSISTIVE TECHNOLOGY LOAN PROGRAM (MATLP) IN AN INVESTMENT PORTFOLIO THAT IS SEPARATE FROM THE ORGANIZATION'S OTHER INVESTMENTS. SINCE THESE ASSETS ARE NOT THE PROPERTY OF THE ORGANIZATION, THEY ARE SHOWN AS ASSETS HELD FOR OTHERS WITH A CORRESPONDING LIABILITY OF AN EQUAL AMOUNT ON THE ACCOMPANYING STATEMENTS OF FINANCIAL POSITION AS OF AUGUST 31, 2010 AND 2009.
Intended uses of endowment funds	Schedule D, Part V, Line 4	THE ORGANIZATION'S ENDOWMENTS CONSIST OF THE GENERAL ENDOWMENT FUND, THE RICHARD A. LAPIERRE FUND AND THE EASTER SEALS ASSISTIVE TECHNOLOGY ENDOWMENT FUND. PROCEEDS FROM ESMA'S ENDOWMENT FUNDS ARE USED TO PROVIDE ONGOING SUPPORT FOR PROGRAMS AS WELL AS GENERAL OPERATIONS OF THE ORGANIZATION AS A WHOLE. SPECIFICALLY, THE EASTER SEALS ASSISTIVE TECHNOLOGY ENDOWMENT FUND SUPPORTS THE ORGANIZATION'S ASSISTIVE TECHNOLOGY PROGRAM.
FIN 48 footnote	Schedule D, Part X, Line 2	EFFECTIVE SEPTEMBER 1, 2008, THE ORGANIZATION IMPLEMENTED THE NEW ACCOUNTING REQUIREMENTS ASSOCIATED WITH UNCERTAINTY IN INCOME TAXES USING THE PROVISIONS OF ASC 740, INCOME TAXES. THE GUIDANCE PRESCRIBES A MINIMUM RECOGNITION THRESHOLD AND MEASUREMENT METHODOLOGY THAT IS REQUIRED OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN BEFORE BEING RECOGNIZED IN THE FINANCIAL STATEMENTS. IT ALSO PROVIDES GUIDANCE FOR DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION. THE ORGANIZATION HAD NO UNCERTAIN TAX POSITIONS THAT QUALIFIED FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AS OF AUGUST 31, 2010 OR 2009.
Other changes in net assets	Schedule D, Part XI, Line 8	CHANGE IN PENSION BENEFIT OBLIGATION - -751204, OTHER - 0, TOTAL - -751204.
Other revenues in audited financial statements not in form 990	Schedule D, Part XII, Line 2d	CHANGE IN PENSION BENEFIT OBLIGATION - -751204, OTHER - 0, TOTAL - -751204.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Employer identification number
04-2103867

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

1

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

a

☐ Mail solicitations

e

☐ Solicitation of non-government grants

b

☐ Internet and e-mail solicitations

f

☐ Solicitation of government grants

c

☐ Phone solicitations

g

☐ Special fundraising events

d

☐ In-person solicitations

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.

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	
			<u>WALK WITH ME</u>	<u>READY SET GO</u>	<u>5</u>	(Add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
	1	Gross receipts	343,807	128,194	147,551	619,552	
	2	Less Charitable contributions	329,433	103,618	137,740	570,791	
3	Gross income (line 1 minus line 2)	14,374	24,576	9,811	48,761		
Direct Expenses	4	Cash prizes					
	5	Non-cash prizes					
	6	Rent/facility costs					
	7	Food and beverages					
	8	Entertainment					
	9	Other direct expenses	14,374	24,576	9,811	48,761	
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					48,761
	11	Net income summary Combine lines 3, column d, and line 10. ▶					0

Part III Gaming.

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

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

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

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

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Employer identification number
04-2103867

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" to 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 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Employer identification number
04-2103867

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are 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		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?		
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
4a Receive a severance payment or change-of-control payment?		No
4b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
4c Participate in, or receive payment from, an equity-based compensation arrangement?		No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
5a The organization?		No
5b Any related organization?		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		
6a The organization?		No
6b Any related organization?		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		No
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		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

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

[illegible]

Part III

Supplemental Information

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.

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

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

Name of the organization
EASTER SEALS MASSACHUSETTS INC

Employer identification number
04-2103867

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 ► (<u>SOFTWARE</u>)	X	1	47,459	MARKET VALUE
26 Other ► (<u> </u>)				
27 Other ► (<u> </u>)				
28 Other ► (<u> </u>)				

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

290

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?

30aYesNo

31 If "Yes," describe the arrangement in Part II

31Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31YesNo

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?

32aYesNo

32b 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.

Identifier	Return Reference	Explanation
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efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493012006421	
SCHEDULE O (Form 990)		Supplemental Information to Form 990			OMB No 1545-0047
					2009
Department of the Treasury Internal Revenue Service		Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. ▶ Attach to Form 990.			Open to Public Inspection
Name of the organization EASTER SEALS MASSACHUSETTS INC				Employer identification number 04-2103867	

Identifier	Return Reference	Explanation
Description of other program services	Form 990, Part III, Line 4d	ESMA PROVIDES A WIDE RANGE OF OTHER SERVICES FOR CHILDREN AND ADULTS WITH SPECIAL NEEDS. THESE INCLUDE AUTISM SERVICES, SUMMER PROGRAMS, DISABILITY RESOURCE INFORMATION, VETERANS SERVICES AND YOUTH LEADERSHIP PROGRAMS.
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11A	THE FORM 990 IS PREPARED BY A CPA FIRM BASED ON INPUT FROM MANAGEMENT. AFTER THE PREPARATION OF THE FORM 990, THE RETURN IS REVIEWED BY THE VP OF FINANCE AND ADMINISTRATION AND PROVIDED TO THE AUDIT COMMITTEE FOR THEIR REVIEW. THE AUDIT COMMITTEE REVIEWS THE FORM 990 WITH ESMA'S TAX RETURN PREPARERS. SUBSEQUENT TO THIS REVIEW, THE FULL BOARD IS PROVIDED WITH COPIES OF THE 990 BEFORE FILING WITH THE IRS.
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	ESMA'S PRACTICE HAS BEEN NOT TO CONDUCT BUSINESS TRANSACTIONS WITH COMPANIES IN WHICH MEMBERS OF THE BOARD HAVE A CONFLICT OF INTEREST. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY COVERS ALL OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES. ANNUALLY ALL OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES MUST COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE TO DISCLOSE POTENTIAL OR ACTUAL CONFLICTS OF INTEREST THAT EXIST WITH THE ORGANIZATION. THE ANNUAL QUESTIONNAIRES ARE REVIEWED BY THE VP OF FINANCE AND ADMINISTRATION. IF THERE IS A SITUATION THAT COULD BE PERCEIVED AS A CONFLICT, THE VP OF FINANCE AND ADMINISTRATION WOULD PROVIDE THE DATA TO THE CEO. THE CEO WOULD WORK WITH THE BOARD'S GOVERNANCE COMMITTEE TO DETERMINE WHETHER A CONFLICT EXISTS. SHOULD A CONFLICT EXIST, THE CHAIRMAN OF THE BOARD WOULD BE INFORMED AND WOULD ASK THE MEMBER TO EXCUSE THEMSELVES FROM ANY DISCUSSIONS OR DECISIONS THAT ARE MADE IN REGARDS TO ANY TRANSACTION INVOLVING THE SAID CONFLICT.
Process used to establish compensation of top management official	Form 990, Part VI, Section B, Line 15a	THE BOARD OF DIRECTORS EMPLOYS THE PRESIDENT/CHIEF EXECUTIVE OFFICER FOR A PERIOD WHICH THE BOARD DETERMINES THROUGH AN EMPLOYMENT CONTRACT THAT IS REVIEWED AND REVISED ON AN ANNUAL BASIS AS NECESSARY. THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS EVALUATES PERFORMANCE AND REVIEWS AND APPROVES THE COMPENSATION OF THE PRESIDENT/CEO EACH YEAR. ADJUSTMENTS TO SALARY, IF ANY, ARE TYPICALLY MADE EFFECTIVE JANUARY 1 OF EACH YEAR. THE EXECUTIVE COMPENSATION COMMITTEE REVIEWS MARKET DATA FOR CEO'S OF OTHER NONPROFITS FOR COMPARABILITY PURPOSES. THIS DATA IS GATHERED THROUGH 990'S OF OTHER ORGANIZATIONS, REPORTS FROM A CEO COMPENSATION STUDY PREPARED BY CHARITY NAVIGATOR AND COMPENSATION DATA PROVIDED BY EASTER SEALS. THE AFFILIATED NATIONAL ORGANIZATION OF ESMA. IN ADDITION, AN ANNUAL CEO EVALUATION IS COMPLETED BY BOARD MEMBERS AND MANAGEMENT STAFF. THE RESULTS OF THIS ANNUAL ASSESSMENT ARE MADE AVAILABLE TO THE EXECUTIVE COMPENSATION COMMITTEE IN THEIR DELIBERATIONS REGARDING COMPENSATION. THE COMMITTEE RECOMMENDS ANY SALARY ACTION TO THE FULL BOARD FOR APPROVAL. THE DIRECTOR OF HUMAN RESOURCES SERVES AS AD HOC STAFF TO THE EXECUTIVE COMPENSATION COMMITTEE. MINUTES OF THE COMPENSATION COMMITTEE MEETINGS ARE DOCUMENTED ON A TIMELY BASIS. THIS PROCESS WAS LAST UNDERTAKEN PRIOR TO THE JANUARY 2010 BOARD OF DIRECTORS MEETING, AT WHICH TIME AN EXECUTIVE SESSION WAS HELD TO DISCUSS THE RECOMMENDATIONS OF THE EXECUTIVE COMPENSATION COMMITTEE.
Process used to establish compensation of other officers/key employees	Form 990, Part VI, Section B, Line 15b	ESMA'S POLICY IS TO EVALUATE ALL JOBS IN ORDER TO ESTABLISH A CONSISTENT BASIS FOR MEASURING AND RANKING THE RELATIVE WORTH OF EACH POSITION. ESMA USES A JOB EVALUATION SYSTEM TO CLASSIFY EACH POSITION BY FAIR LABOR STANDARDS ACT CRITERIA (EXEMPT VS. NON-EXEMPT) AND DETERMINE A SALARY GRADE IN ACCORDANCE WITH JOB RESPONSIBILITIES TO ASSURE INTERNAL EQUITY. THE HUMAN RESOURCES DEPARTMENT IS RESPONSIBLE FOR DEVELOPING AND ADMINISTERING THE JOB EVALUATION PROGRAM. OTHER OFFICERS AND HIGHEST PAID EMPLOYEES ARE ASSIGNED A SALARY RANGE THAT PROVIDES A SPREAD FROM A MINIMUM SALARY RATE TO A MAXIMUM SALARY RATE. OTHER OFFICER AND HIGHEST PAID EMPLOYEES' COMPENSATION WITHIN ANY SALARY GRADE IS BASED ON FACTORS SUCH AS MERIT, EXPERIENCE, INDIVIDUAL CONTRIBUTION, PRODUCTIVITY, LENGTH OF SERVICE AND EXTERNAL MARKET FACTORS. IN ADDITION, WAGE AND SALARY SURVEYS ARE CONDUCTED REGULARLY AND RECOMMENDATIONS TO ADJUST THE SALARY RANGES ARE MADE ACCORDINGLY TO HELP ASSURE EXTERNAL COMPETITIVENESS. SALARIES FOR OTHER OFFICERS AND HIGHEST PAID EMPLOYEES ARE REVIEWED ANNUALLY WITH THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD. ALL COMPENSATION POLICY DECISIONS TAKE INTO CONSIDERATION THE ORGANIZATION'S OVERALL FINANCIAL CONDITION AND COMPETITIVE POSITION. THIS PROCESS WAS LAST PERFORMED IN OCTOBER 2009 FOR THE FOLLOWING POSITIONS: 1. SVP OF PROGRAM SERVICES 2. VP OF FINANCE & ADMIN.
Public Disclosure	Form 990, Part VI, Section C, Line 19	FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104. THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME.
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	OUR MISSION IS TO PROVIDE SERVICES TO ENSURE THAT CHILDREN AND ADULTS WITH DISABILITIES HAVE EQUAL OPPORTUNITIES TO LIVE, LEARN, WORK AND PLAY. THESE SERVICES INCLUDE REHABILITATION SERVICES, RECREATIONAL ACTIVITIES, JOB TRAINING AND EMPLOYMENT SERVICES, TECHNOLOGICAL ASSISTANCE, ADVOCACY AND PUBLIC EDUCATION PROGRAMS THAT ARE PROVIDED IN COMMUNITIES THROUGHOUT MASSACHUSETTS. EASTER SEALS' SERVICES HELP PEOPLE OF ALL AGES WITH ALL KINDS OF DISABILITIES- INDIVIDUALS DISABLED THROUGH ILLNESS, ACCIDENT OR AGING, AS WELL AS PEOPLE BORN WITH DISABILITIES. THE GOAL OF ALL EASTER SEALS' SERVICES IS TO HELP PEOPLE LIVE AS FULL AND INDEPENDENT LIVES AS POSSIBLE, RIGHT IN THEIR OWN COMMUNITIES. IN ADDITION, THE ORGANIZATION IS THE ADMINISTRATOR OF THE MASSACHUSETTS ASSISTIVE TECHNOLOGY LOAN PROGRAM ("MATLP").