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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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 09-01-2011 and ending 08-31-2012

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization  
EASTER SEALS VERMONT INC

Doing Business As

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

641 COMSTOCK RD NO STE 1

City or town, state or country, and ZIP + 4  
BERLIN, VT 05602

F Name and address of principal officer  
LARRY J 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) ☐ 501(c) ( ) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ VT EASTERSEALS COM

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2010

M State of legal domicile VT

Part I	Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities EASTER SEALS VERMONT, INC PROVIDES EXCEPTIONAL SERVICES TO ENSURE THAT ALL PEOPLE WITH DISABILITIES OR SPECIAL NEEDS AND THEIR FAMILIES HAVE EQUAL OPPORTUNITIES TO LIVE, LEARN, WORK AND PLAY IN THEIR COMMUNITIES		
	2	Check this box <input type="checkbox"/> 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	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total 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
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	3,189,869	3,121,805
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	610,914	14,553
	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)	0	0
			3,800,783	3,136,358
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	131,032	107,006
	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)	2,803,705	2,374,799
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶24,527		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	838,149	632,411
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	3,772,886	3,114,216
	19	Revenue less expenses Subtract line 18 from line 12	27,897	22,142
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,752,857	1,547,108
	21	Total liabilities (Part X, line 26)	95,689	36,471
	22	Net assets or fund balances Subtract line 21 from line 20	1,657,168	1,510,637

Part II

Signature Block

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

Sign Here

\*\*\*\*\*  
Signature of officer

ELIN A TREANOR CFO  
Type or print name and title

2013-06-27  
Date

Paid Preparer's Use Only

Preparer's signature

WILLIAM G STEELE JR CPA

Date

Check if self-employed ☐

Preparer's taxpayer identification number (see instructions)  
P00233103

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

WILLIAM STEELE & ASSOCIATES PC  
40 STARK STREET  
MANCHESTER, NH 03101

EIN ▶ 02-0383073

Phone no ▶ (603) 622-8881

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2011)

Check if Schedule O contains a response to any question in this Part III ☒

EASTER SEALS VERMONT CHILD AND FAMILY SUPPORT PROGRAMS WITH OFFICES LOCATED IN BENNINGTON, BURLINGTON, MIDDLEBURY, MORRISVILLE, NEWPORT, ST. JOHNSBURY, AND WHITE RIVER JUNCTION HAVE HAD, FROM ITS BEGINNINGS, A UNIQUE FOCUS ON GIVING PRACTICAL, REALISTIC ASSISTANCE TO FOSTER

If "Yes," describe these new services on Schedule O

If "Yes," describe these changes on Schedule O

**4a** (Code ) (Expenses \$ 2,845,632 including grants of \$ 107,006 ) (Revenue \$ 14,553 )















CHILD AND FAMILY SUPPORT PROGRAMSEASTER SEALS VERMONT OFFERS PRACTICAL, REALISTIC ASSISTANCE TO FOSTER PARENTS, BIRTH PARENTS AND KINSHIP PARENTS WHO ARE STRUGGLING TO PROVIDE GUIDANCE AND SUPPORT TO CHILDREN WHO BEAR THE EMOTIONAL AND BEHAVIORAL SCARS OF PHYSICAL, SEXUAL, AND EMOTIONAL ABUSE SUMMER CAMPTHE EASTER SEALS CAMPING PROGRAM AT CAMP SNO MO IN GILMANTON, NH OFFERS SIX ONE-WEEK SESSIONS OF OVERNIGHT RECREATIONAL OPPORTUNITIES FOR CHILDREN AND YOUNG ADULTS WITH DEVELOPMENTAL, PHYSICAL OR EMOTIONAL DISABILITIES' EASTER SEALS CAMPS PROVIDE ACCESSIBLE TRADITIONAL SUMMER CAMP ACTIVITIES INCLUDING SWIMMING, FISHING, BOATING, ARTS AND CRAFTS, HIKING AND ARCHERY POST ADOPTION SUPPORT SERVICESERVICES ARE AVAILABLE TO ANY VERMONT FAMILY FORMED BY ADOPTION AND THOSE WHO HAVE BEEN AWARDED LEGAL GUARDIANSHIP THROUGH PROBATE OR FAMILY COURT' EASTER SEALS OFFERS CASE MANAGEMENT, ADVOCACY, PARENTING SUPPORT AND INFORMATION AND RESPIRE OPPORTUNITIES

[illegible][illegible]

<b>4e</b>	<b>Total program service expenses</b>	<b>\$ 2,845,632</b>
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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 (see instructions)?		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	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	Yes	
b	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. 		No
c	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. 		No
d	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. 	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 		No
f	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 (ASC 740)? If "Yes," complete Schedule D, Part X. 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	Yes	
13	Is the organization a school 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 United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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 U S ? If "Yes," complete Schedule F, Part II and IV		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 and IV		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		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		No
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		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements		
20b			

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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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 (or a family member thereof) 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		No
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	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b		No
36	<b>Section 501(c)(3) organizations.</b> 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? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance						
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>						
			Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. . . . . .	1a	0			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .			1c			
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .	2a	0			
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 (see instructions).			2b			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .			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 or securities account)? . . . . .	4a			No	
b If "Yes," enter the name of the foreign country  _____ See instructions for 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? . . . . .			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			No
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			No
d If "Yes," indicate the number of Forms 8282 filed during the year . . . . .			7d			
e Did the organization 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 If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .			7g			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .			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			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.			13a			
b Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans			13b			
c Enter the aggregate amount of reserves on hand			13c			
14a Did the organization receive any payments for indoor tanning services during the tax year? . . . . .					14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .			14b			

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.  
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .	1a	6	
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	6	
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 governing documents since the prior Form 990 was filed? . . . . .	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5		No
6	Did the organization have members or stockholders? . . . . .	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	Yes	
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	Did the organization have local chapters, branches, or affiliates? . . . . .	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes	
13	Did the organization have a written whistleblower policy? . . . . .	13	Yes	
14	Did 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 15a or 15b, describe the process in Schedule O (see instructions) . . . . .			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 <input checked="" type="checkbox"/> VT
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 made 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 made 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. <input checked="" type="checkbox"/> ELIN TREANOR 555 AUBURN STREET MANCHESTER, NH 03103 (603) 621-3475

Part VII

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

Check if Schedule O contains a response to any question in this Part VII

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

- 1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) BRADFORD E COOK CHAIRMAN	1.00	X						0	0	0
(2) SALLY GARMON VICE-CHAIRMAN	1.00	X						0	0	0
(3) DAVID HINCKLEY DIRECTOR	1.00	X						0	0	0
(4) STEVE AUSTIN DIRECTOR	1.00	X						0	0	0
(5) JOE PATRISSI DIRECTOR	1.00	X						0	0	0
(6) FRED OBER DIRECTOR	1.00	X						0	0	0
(7) LARRY GAMMON CEO/PRESIDENT	2.00			X				13,253	428,558	74,867
(8) ELIN TREANOR CFO	2.00			X				7,518	243,080	22,513
(9) NOEL SULLIVAN COO	2.00			X				7,060	228,237	11,221
(10) TINA SHARBY SR VP HUMAN RESOURCES	2.00					X		3,694	119,437	25,681
(11) DOROTHY TUTTLE VP RESIDENTIAL SERVICES	2.00					X		3,433	111,002	16,555
(12) JAMES FAHEY VP PROGRAM DEVELOPMENT	2.00					X		3,517	113,752	18,692



## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>	<b>▼</b>			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	<b>▼</b>			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	<b>▼</b>	38,475	1,244,066	169,529

**2** Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 0

		Yes	No
3	Did the organization list any <b>former</b> 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 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> . . . . .	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

(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 of 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				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . .	1d				
	e	Government grants (contributions)	1e	2,551,544			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	570,261			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f . . . . .		3,121,805			
Program Service Revenue	2a	RESIDENTIAL PROGRAMS	Business Code 621990	14,553	14,553		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f . . . . .		14,553			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .				
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 . . . . .	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 . . . . .	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							
b							
c							
d	All other revenue . . . . .						
e	Total. Add lines 11a-11d . . . . .						
12	Total revenue. See Instructions . . . . .		3,136,358	14,553	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)

Check if Schedule O contains a response to any question in this Part IX

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 United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22	107,006	107,006		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	31,085	7,393	23,692	
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	1,761,322	1,756,859	4,463	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .	408,165	408,165		
10	Payroll taxes . . . . .	174,227	174,227		
11	Fees for services (non-employees)				
a	Management . . . . .	214,416		214,416	
b	Legal . . . . .				
c	Accounting . . . . .	1,200		1,200	
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	140,547	139,585	20	942
g	Other . . . . .				
12	Advertising and promotion . . . . .	4,036	3,779		257
13	Office expenses . . . . .				
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	64,424	64,424		
17	Travel . . . . .	104,479	102,504		1,975
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	34,900	32,182	259	2,459
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	1,798	1,798		
23	Insurance . . . . .				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a	TELECOMMUNICATIONS	18,761	18,375		386
b	DIRECT SUPPORT	18,388			18,388
c	SUPPLIES	15,939	15,822		117
d	MINOR EQUIPMENT	11,639	11,639		
e					
f	All other expenses	1,884	1,874	7	3
25	Total functional expenses. Add lines 1 through 24f	3,114,216	2,845,632	244,057	24,527
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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 . . . . .			1,500	1	1,500
	2	Savings and temporary cash investments . . . . .				2	
	3	Pledges and grants receivable, net . . . . .			168	3	250
	4	Accounts receivable, net . . . . .			354,512	4	307,858
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .				8	
	9	Prepaid expenses and deferred charges . . . . .			10,506	9	12,698
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .	10a	85,694	3,534	10c	1,621
	b	Less: accumulated depreciation . . . . .	10b	84,073			
	11	Investments—publicly traded securities . . . . .				11	
	12	Investments—other securities. See Part IV, line 11 . . . . .				12	
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			1,382,637	15	1,223,181
16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			1,752,857	16	1,547,108	
Liabilities	17	Accounts payable and accrued expenses . . . . .			40,209	17	15,134
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			55,480	19	21,337
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .				23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .				25	
	26	Total liabilities. Add lines 17 through 25 . . . . .			95,689	26	36,471
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 . . . . .			1,654,883	27	1,510,638
	28	Temporarily restricted net assets . . . . .			2,285	28	-1
	29	Permanently restricted net assets . . . . .				29	
	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 . . . . .			1,657,168	33	1,510,637
	34	Total liabilities and net assets/fund balances . . . . .			1,752,857	34	1,547,108

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,136,358
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,114,216
3	Revenue less expenses Subtract line 2 from line 1	3	22,142
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,657,168
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-168,673
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,510,637

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		No
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		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EASTER SEALS VERMONT 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

2011

Open to Public Inspection

Employer identification number

27-2867988

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")				34,112	3,121,805	3,155,917
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				34,112	3,121,805	3,155,917
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						3,155,917

Section B. Total Support						
Calendar year	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4				34,112	3,121,805	3,155,917
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)						3,155,917
12 Gross receipts from related activities, etc (See instructions )					12	14,553
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 2011 (line 6 column (f) divided by line 11 column (f))	14
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15
16a	<b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>
b	<b>33 1/3% support test—2010.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>
17a	<b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> 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	<b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> 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	<b>Private Foundation</b> If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions	<input type="checkbox"/>

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6 )						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15		
16 Public support percentage from 2010 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17		
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization			
b 33 1/3% support tests—2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization			
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions			



**Part IV** **Supplemental Information.** 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. Also complete this part for any additional information. (See instructions).

<b>Facts And Circumstances Test</b>

<b>Explanation</b>

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
EASTER SEALS VERMONT INC

Employer identification number  
27-2867988

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

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

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)  
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically 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

	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

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 . . . . .	2,285	0			
b Contributions . . . . .	1,000	8,759			
c Investment earnings or losses . . . . .					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .	3,285	6,474			
f Administrative expenses . . . . .					
g End of year balance . . . . .		2,285			

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 0 %

b

Permanent endowment ▶ 0 %

c

Term endowment ▶ 0 %

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)

No

(ii)

related organizations . . . . .

3a(ii)

No

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .		3,527	3,527	0
d Equipment . . . . .		82,167	80,546	1,621
e Other . . . . .				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				1,621



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	
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	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
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 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
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	WE WILL USE THE PROCEEDS EARNED ON OUR ENDOWMENT FUNDS TO MAXIMIZE THE EXTENT TO WHICHWE 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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS IS THE FOLLOWING, "MANAGEMENT HAS EVALUATED TAX POSITIONS TAKEN BY EASTER SEALS NEW HAMPSHIRE, INC AND ITS SUBSIDIARIES ON THEIR RESPECTIVE FILED TAX RETURNS AND CONCLUDED THAT THE ORGANIZATIONS HAVE MAINTAINED THEIR TAX-EXEMPT STATUS, DO NOT HAVE ANY SIGNIFICANT UNRELATED BUSINESS INCOME, AND HAVE TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO OR DISCLOSURE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS "

Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EASTER SEALS VERMONT INC

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

2011

Open to Public  
Inspection

Employer identification number  
27-2867988

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

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3

Enter total number of other organizations listed in the line 1 table . . . . . ▶

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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
(1) FINANCIAL ASSISTANCE FOR INDIVIDUALS AND THEIR FAMILIES RECEIVING IN-HOME SERVICES	169		107,006	CASH VALUE	ASSISTANCE TO CHILDREN AND FAMILIES FOR CLOTHING, SUPPLIES, ACTIVITIES, MEDICAL AND DENTAL, RESPITE, SUMMER CAMPS, ACADEMIC CAMPS, THERAPEUTIC RIDING OR MUSIC LESSONS

**Part IV**

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 NEEDS ASSESSMENTS ARE PERFORMED BY EASTER SEALS VERMONT STAFF

Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2011

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 VERMONT INC

Employer identification number  
27-2867988

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>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><div><div><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><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></div></div></div>		
<div><div>1b</div><div>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</div></div>		
<div><div>2</div><div>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?</div></div>		
<div><div>3</div><div>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><div><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></div></div>		
<div><div>4</div><div>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</div></div>		
<div><div>4a</div><div>Receive a severance payment or change-of-control payment?</div></div>		No
<div><div>4b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	Yes	
<div><div>4c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>		No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>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</div></div>		
<div><div>5a</div><div>The organization?</div></div>		No
<div><div>5b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>		No
<div><div>6</div><div>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</div></div>		
<div><div>6a</div><div>The organization?</div></div>		No
<div><div>6b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>		No
<div><div>7</div><div>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</div></div>	Yes	
<div><div>8</div><div>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</div></div>		No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>		



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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

[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
	PART I, LINE 4B	LARRY GAMMON, 58,500 ELIN TREANOR, 3,500
	PART I, LINE 7	OFFICER BONUSES ARE AWARDED BASED UPON THE COMPLETION OF GOALS ESTABLISHED BY THE COMPENSATION COMMITTEE. KEY EMPLOYEE BONUSES ARE AWARDED BASED UPON THE COMPLETION OF GOALS ESTABLISHED BY THE CORPORATE OFFICERS.
SUPPLEMENTAL INFORMATION	PART III	THE FOLLOWING INDIVIDUALS RECEIVE A SINGLE FORM W-2 FROM EASTER SEALS NEW HAMPSHIRE, INC. THE COMPENSATION REPORTED ON THAT FORM W-2 REPRESENTS AMOUNTS RECEIVED FOR SERVICES PROVIDED TO EASTER SEALS NEW HAMPSHIRE, INC. AND ITS RELATED ORGANIZATIONS. THE AMOUNTS REPORTED IN PART VII, COLUMN (D) AND SCHEDULE J, PART II, ROW (I) OF THIS FORM 990 REFLECT THE COMPENSATION RECEIVED WITH RESPECT TO SERVICES PERFORMED FOR THE REPORTING ENTITY ONLY. THE BALANCE OF THE INDIVIDUAL'S COMPENSATION IS REPORTED IN PART VII, COLUMN (E) AND SCHEDULE J, PART II, ROW (II). THE SUM OF PART VII COLUMNS (D) AND (E) EQUAL BOX 5 OF THE RESPECTIVE EMPLOYEE'S 2011 FORM W-2. LARRY GAMMON ELIN TREANOR NOEL SULLIVAN KAREN VANDERBEKEN JAMES A FAHEY TINA SHARBY

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011****Open to Public  
Inspection**Name of the organization  
EASTER SEALS VERMONT INC**Employer identification number**

27-2867988

Identifier	Return Reference	Explanation
ORGANIZATION MISSION STATEMENT	FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION	PARENTS, BIRTH PARENTS, AND KINSHIP PARENTS WHO ARE STRUGGLING TO PROVIDE GUIDANCE AND SUPPORT TO CHILDREN WHO BEAR THE EMOTIONAL AND BEHAVIORAL SCARS OF PHYSICAL, SEXUAL AND EMOTIONAL ABUSE WE BELIEVE THAT FAMILIES REQUIRE PRACTICAL, DAY-TO-DAY, REALISTIC SUPPORTS, TRAINING, AND INDIVIDUAL ASSISTANCE IN ORDER TO PROVIDE SAFE ENVIRONMENTS FOR THESE CHILDREN AND ADOLESCENTS THE PROGRAM GOALS INCLUDE INCREASING THE NUMBER OF CHILDREN ACHIEVING PERMANENCY OUTCOMES (REUNIFICATION, ADOPTION, GUARDIANSHIP), DECREASING THE NUMBER OF PLACEMENTS DURING THE CHILD'S TIME IN THE PROGRAM TO TWO OR LESS, INCREASING THE NUMBER OF CHILDREN AND ADOLESCENTS IN DCF CUSTODY WHO RESIDE IN THEIR OWN COMMUNITIES AND INCREASING CONNECTIONS TO FAMILY, THE COMMUNITY, AND THE NETWORK OF SERVICES EASTER SEALS VERMONT, INC POST ADOPTION SUPPORT PROGRAM SERVICES ARE CURRENTLY AVAILABLE FOR ANY VERMONT FAMILY FORMED BY ADOPTION, FAMILIES WHO HAVE BEEN AWARDED LEGAL GUARDIANSHIP THROUGH PROBATE OR FAMILY COURT PROGRAM SERVICES INCLUDE CASE MANAGEMENT, ADVOCACY - PROVIDING SUPPORT WITH EDUCATIONAL AND OTHER SERVICE PROVIDERS, PARENTING SUPPORT - IDENTIFYING CHALLENGES AND DEVELOPING PLANS TO ADDRESS THEM AND RESPITE - PLANNED TIME FOR PARENTS TO ADDRESS PERSONAL NEEDS AS LEAD AGENCY FOR THE VERMONT ADOPTION CONSORTIUM, EASTER SEALS MAINTAINS A LENDING LIBRARY FOR FAMILIES THE CONSORTIUM ALSO OFFERS WORKSHOPS AND CONFERENCES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	EASTER SEALS NEW HAMPSHIRE, INC , A NEW HAMPSHIRE VOLUNTARY CORPORATION IS THE SOLE MEMBER OF EASTER SEALS VERMONT, INC , ACTING THROUGH ITS GOVERNING PROCESSES THE MEMBER SHALL SELECT THE BOARD OF DIRECTORS OF THIS CORPORATION AND SHALL HAVE THE POWER TO REMOVE ANY DIRECTOR OR OFFICER OF THIS CORPORATION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	EASTER SEALS NEW HAMPSHIRE, INC , A NEW HAMPSHIRE VOLUNTARY CORPORATION IS THE SOLE MEMBER OF EASTER SEALS VERMONT, INC , ACTING THROUGH ITS GOVERNING PROCESSES THE MEMBER SHALL SELECT THE BOARD OF DIRECTORS OF THIS CORPORATION AND SHALL HAVE THE POWER TO REMOVE ANY DIRECTOR OR OFFICER OF THIS CORPORATION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	THE EASTER SEALS NEW HAMPSHIRE, INC BOARD OF DIRECTORS FISCAL COMMITTEE REVIEWS AND APPROVES LONG TERM BORROWINGS UP TO \$100,000 AND RECOMMENDS TO THE FULL BOARD OF DIRECTORS FOR APPROVAL AMOUNTS IN EXCESS OF \$100,000 THE FISCAL COMMITTEE IS EMPOWERED TO ADOPT ALL RECOMMENDED RESOLUTIONS AND TO TAKE ALL OTHER ACTIONS TO AFFECT SUCH BORROWINGS ON BEHALF OF THE CORPORATION AND ITS BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	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	<p>CONFLICT OF INTEREST POLICY SHOULD ANY ITEM COME BEFORE THE BOARD THAT MIGHT RESULT IN A DIRECTOR HAVING OR APPEARING TO HAVE A CONFLICT OF INTEREST EITHER BY OCCUPATION, PLACE OF RESIDENCE OR OTHER HOLDINGS, OR ANY OTHER INTEREST, THE DIRECTOR SHALL MAKE HIS/HER PERSONAL INTEREST KNOWN TO THE BOARD AS SOON AS HE/SHE RECOGNIZES A POSSIBLE CONFLICT AND SHALL REFRAIN FROM VOTING ON MATTERS REGARDING THE ISSUE, AND SHALL OBSERVE THE FOLLOWING PROCESS, TO COMPLY WITH THE PROVISIONS OF VERMONT LAW, THE PROVISIONS OF WHICH ARE INCORPORATED HEREIN (A) EACH DIRECTOR, PRIOR TO TAKING A POSITION ON THE BOARD, AND ALL PRESENT DIRECTORS SHALL SUBMIT IN WRITING TO THE PRESIDENT OR THE PRESIDENT'S DESIGNEE A LIST OF ALL BUSINESSES OR OTHER ORGANIZATIONS OF WHICH THE DIRECTOR IS AN OFFICER, DIRECTOR, TRUSTEE, MEMBER, OWNER (EITHER AS SOLE PROPRIETOR OR PARTNER), SHAREHOLDER, EMPLOYEE OR AGENT, WITH WHICH THE CORPORATION HAS, OR MIGHT REASONABLY IN THE FUTURE ENTER INTO, A RELATIONSHIP OR A TRANSACTION IN WHICH THE DIRECTOR WOULD HAVE CONFLICTING INTERESTS THIS INFORMATION SHALL BE UPDATED ANNUALLY AND SHALL COVER THE SAME INFORMATION FOR MEMBERS OF DIRECTOR'S IMMEDIATE FAMILIES, AS WELL THE PRESIDENT OR DESIGNEE SHALL BECOME FAMILIAR WITH THE STATEMENTS OF ALL DIRECTORS IN ORDER TO GUIDE THE CONDUCT OF THE BUSINESS OF THE BOARD SHOULD POSSIBLE TRANSACTIONS INVOLVING DIRECTORS ARISE (B) AT SUCH TIME AS ANY MATTER COMES BEFORE THE BOARD IN SUCH A WAY AS TO GIVE RISE TO CONSIDERATION OF A PECUNIARY BENEFIT TRANSACTION INVOLVING A DIRECTOR OR MEMBER OF THE DIRECTOR'S FAMILY, THE AFFECTED DIRECTOR SHALL MAKE KNOWN THE POTENTIAL CONFLICT, WHETHER DISCLOSED BY HIS WRITTEN STATEMENT OR NOT, AND AFTER ANSWERING ANY QUESTIONS THAT MIGHT BE ASKED HIM, SHALL WITHDRAW FROM THE MEETING FOR SO LONG AS THE MATTER SHALL CONTINUE UNDER DISCUSSION SHOULD THE MATTER BE BROUGHT TO A VOTE, NEITHER THE AFFECTED DIRECTOR NOR ANY OTHER DIRECTOR WHO HAS HAD A PECUNIARY BENEFIT TRANSACTION IN THE SAME FISCAL YEAR SHALL VOTE ON IT A VOTE TO FIND THAT THE TRANSACTION IS IN THE BEST INTEREST OF THE CORPORATION BY 2/3RDS OF THE BOARD SHALL BE REQUIRED IN ORDER TO ENTER INTO THE TRANSACTION</p>



Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	<p>EASTER SEALS NEW HAMPSHIRE, INC IS THE PARENT ORGANIZATION WITH OVERSIGHT AND RESPONSIBILITY FOR TEN NON PROFIT SUBSIDIARY ENTITIES EASTER SEALS NEW YORK, INC , EASTER SEALS MAINE, INC , EASTER SEALS RHODE ISLAND, INC , EASTER SEALS CONNECTICUT, INC D/B/A EASTER SEALS OF COASTAL FAIRFIELD COUNTY , EASTER SEALS VERMONT, INC , HARBOR SCHOOLS, INC , SPECIAL TRANSIT SERVICE, INC , MANCHESTER ALCOHOLISM REHABILITATION CENTER, WEBSTER PLACE CENTER, INC D/B/A WEBSTER PLACE RECOVERY 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 TEN 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 TEN 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</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE IRS FORM 990 IS AVAILABLE ONLINE AT WWW GUIDESTAR ORG OR UPON REQUEST AT THE CORPORATE HEADQUARTERS ALL OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST AT THE CORPORATE HEADQUARTERS

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	LOSS FROM DISCONTINUED OPERATIONS -168,673 TOTAL TO FORM 990, PART XI, LINE 5 -168,673

Identifier	Return Reference	Explanation
OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEE COMPENSATION	SCHEDULE J, PART II	<p>EASTER SEALS NEW HAMPSHIRE, INC IS THE PARENT ORGANIZATION WITH OVERSIGHT AND RESPONSIBILITY FOR TEN NON PROFIT SUBSIDIARY ENTITIES EASTER SEALS NEW YORK, INC , EASTER SEALS MAINE, INC , EASTER SEALS RHODE ISLAND, INC , EASTER SEALS CONNECTICUT, INC D/B/A EASTER SEALS OF COASTAL FAIRFIELD COUNTY , EASTER SEALS VERMONT, INC , HARBOR SCHOOLS, INC , SPECIAL TRANSIT SERVICE, INC , MANCHESTER ALCOHOLISM REHABILITATION CENTER, WEBSTER PLACE CENTER, INC D/B/A WEBSTER PLACE RECOVERY 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 TEN 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 TEN 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</p>

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
EASTER SEALS VERMONT INC

Employer identification number  
27-2867988

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(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 (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(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	(g) Section 512(b)(13) controlled organization	
						Yes	No
See Additional Data Table							

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(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, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(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

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) EASTER SEALS NEW HAMPSHIRE INC	P	1,223,181	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2011

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]



Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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Software ID:

Software Version:

EIN: 27-2867988

Name: EASTER SEALS VERMONT 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	(g) Section 512 (b)(13) controlled organization	
EASTER SEALS NEW HAMPSHIRE INC  555 AUBURN ST MANCHESTER, NH 03103 02-0272825	SERVICES FOR INDIVIDUALS WITH SPECIAL NEEDS	NH	501(C)(3)	170(B)(1)(A)(V)			No
EASTER SEALS NEW YORK INC  103 WHITE SPRUCE BLVD ROCHESTER, NY 14623 13-5596808	SERVICES FOR INDIVIDUALS WITH SPECIAL NEEDS	NY	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No
EASTER SEALS MAINE INC  125 PRESUMPCOT ST PORTLAND, ME 04103 86-1073632	SERVICES FOR INDIVIDUALS WITH SPECIAL NEEDS	ME	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No
EASTER SEALS CONNECTICUT INC  733 SUMMER ST STAMFORD, CT 06901 06-0653197	SERVICES FOR INDIVIDUALS WITH SPECIAL NEEDS	CT	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No
HARBOR SCHOOLS INC  C/O 555 AUBURN ST MANCHESTER, NH 03103 04-2523961	SPECIAL EDUCATION AND RESIDENTIAL SERVICES FOR CHILDREN WITH SPECIAL NEEDS	MA	501(C)(3)	170(B)(1)(A)(II)	EASTER SEALS NEW HAMPSHIRE INC		No
MANCHESTER ALCOHOLISM REHABILITATION CENTER  235 HANOVER ST MANCHESTER, NH 03104 02-0349962	SERVICES FOR INDIVIDUALS WITH ALCOHOL AND SUBSTANCE ABUSE ISSUES	NH	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No
AGENCY REALTY INC  555 AUBURN ST MANCHESTER, NH 03103 22-2586252	LEASE PROPERTY TO NON PROFIT ORGANIZATIONS	NH	501(C)(2)	509(A)(2)	EASTER SEALS NEW HAMPSHIRE INC		No
EASTER SEALS RHODE ISLAND INC  213 ROBINSON ST WAKEFIELD, RI 02879 26-0833287	SERVICES TO INDIVIDUALS WITH DISABILITIES OR SPECIAL NEEDS	RI	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No
SPECIAL TRANSIT SERVICES INC  555 AUBURN ST MANCHESTER, NH 03103 02-0343287	TRANSPORTATION SERVICES FOR CHILDREN WITH SPECIAL NEEDS	NH	501(C)(3)	509(A)(2)	EASTER SEALS NEW HAMPSHIRE INC		No
WEBSTER PLACE CENTER INC DBA WEBSTER PLACE RECOVERY CENTER  PO BOX 9 HOLY CROSS ROAD FRANKLIN, NH 03235 26-0593523	INPATIENT SUBSTANCE ABUSE TREATMENT	NH	501(C)(3)	170(B)(1)(A)(VI)	EASTER SEALS NEW HAMPSHIRE INC		No