



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990

Return of Organization Exempt From Income Tax

2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

- Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
- Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

| | | | |
|---|--|---|--|
| B Check if applicable | C Name of organization THE CENTER FOR SPECIAL NEEDS TRUST ADMINISTRATION INC | | D Employer identification number 59-3705979 |
| <input type="checkbox"/> Address change | Doing Business As | | |
| <input type="checkbox"/> Name change | | | |
| <input type="checkbox"/> Initial return | Number and street (or P O box if mail is not delivered to street address) 4912 CREEKSIDE DRIVE | | Room/suite |
| <input type="checkbox"/> Terminated | | | |
| <input type="checkbox"/> Amended return | City or town, state or province, country, and ZIP or foreign postal code CLEARWATER, FL 337604019 | | |
| <input type="checkbox"/> Application pending | | | G Gross receipts \$ 4,087,034 |
| F Name and address of principal officer TODD BELISLE 4912 CREEKSIDE DRIVE CLEARWATER, FL 337604019 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527J Website: ► WWW.SNTCENTER.ORGK Form of organization Corporation Trust Association Other ► L Year of formation 2000 M State of legal domicile FL

Part I Summary

- 1 Briefly describe the organization's mission or most significant activities

THE CENTER FOR SPECIAL NEEDS TRUST ADMINISTRATION, INC (THE CENTER) PROVIDES SPECIALIZED ADMINISTRATIVE SERVICES FOR IMPOVERISHED PEOPLE WITH DISABILITIES WHO HAVE SPECIAL NEEDS TRUSTS FOR THE PURPOSE OF IMPROVING THEIR QUALITY OF LIFE. EVERY TRUST MUST BE APPROVED BY THE GOVERNMENT AGENCY ADMINISTERING THE TRUST BENEFICIARY'S PUBLIC ASSISTANCE PROGRAM. ALTHOUGH THESE AGENCIES OVERSEE SPECIAL NEEDS TRUSTS, THE CENTER RELIEVES THEM OF THE BURDEN OF DAY-TO-DAY ADMINISTRATION OF THE TRUSTS' FUNDING, COMPLIANCE AND OTHER REQUIREMENTS. THIS IS ACCOMPLISHED BY ADMINISTERING THE TRUSTS ACCORDING TO THE STRICT GUIDELINES UNDER MEDICAID LAW AND THE INVESTMENT OF TRUST ASSETS IN THE BEST INTEREST OF THE TRUST BENEFICIARIES, WHILE DISBURSING FUNDS IN ACCORDANCE WITH MEDICAID PROGRAMS AND RULES, WHICH CAN VARY CONSIDERABLY FROM PROGRAM-TO-PROGRAM AND STATE-TO-STATE. DURING 2012, THE CENTER ACCEPTED 326 NEW TRUSTS AND HAD APPROXIMATELY 2,088 TRUSTS UNDER ADMINISTRATION AT DECEMBER 31, 2013.

- 2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

| | | |
|---|----|----|
| 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 4 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 1 |
| 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | 32 |
| 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 |

| | | |
|---|-----------|-----------|
| 8 Contributions and grants (Part VIII, line 1h) | 1,012,055 | 898,074 |
| 9 Program service revenue (Part VIII, line 2g) | 3,565,563 | 2,873,215 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 311,721 | 292,164 |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 35,433 | 23,581 |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 4,924,772 | 4,087,034 |

| | | |
|--|-----------|-----------|
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 581,473 | 443,242 |
| 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) | 2,993,273 | 2,219,703 |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b Total fundraising expenses (Part IX, column (D), line 25) | | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 1,509,840 | 1,445,175 |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 5,084,586 | 4,108,120 |
| 19 Revenue less expenses Subtract line 18 from line 12 | -159,814 | -21,086 |

| | Beginning of Current Year | End of Year |
|--|---------------------------|-------------|
| 20 Total assets (Part X, line 16) | 3,586,947 | 3,617,465 |
| 21 Total liabilities (Part X, line 26) | 142,351 | 114,688 |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 3,444,596 | 3,502,777 |

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 TODD BELISLE PRESIDENT Type or print name and title | 2014-11-12 Date |
|-----------|---|--------------------|

| | | | | |
|------------------------|--|----------------------|------|---|
| Paid Preparer Use Only | Print/Type preparer's name KELLIANNE F BENSON | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN P01345659 |
| | Firm's name ► CHERRY BEKAERT LLP | | | Firm's EIN ► 56-0574444 |
| | Firm's address ► 1111 METROPOLITAN AVE STE 1000 CHARLOTTE, NC 28204 | | | Phone no (704) 377-1678 |

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III.

1 Briefly describe the organization's mission

TO OFFER SPECIALIZED ADMINISTRATIVE SERVICES FOR IMPOVERISHED PEOPLE WITH DISABILITIES WHO HAVE SPECIAL NEEDS TRUSTS FOR THE PURPOSE OF IMPROVING THEIR QUALITY OF LIFE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

Yes No

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

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 3,531,706 including grants of \$ 443,242) (Revenue \$ 2,896,796

PROVIDING SPECIALIZED ADMINISTRATIVE SERVICES FOR IMPOVERISHED PEOPLE WITH DISABILITIES WHO HAVE SPECIAL NEEDS TRUSTS FOR THE PURPOSE OF IMPROVING THEIR QUALITY OF LIFE FOR 2013, THE CENTER ACCEPTED 326 NEW TRUSTS AND NOW HAS 2,088 TRUSTS UNDER ADMINISTRATION

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ► 3,531,706

Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?
- 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
- 4 **Section 501(c)(3) organizations.** 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
- 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
- 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
- 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
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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
- 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
- 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
 - 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
 - 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
 - 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
 - e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
 - 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 XI
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII
- 12b 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 and XII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
- 14b 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, Parts I and IV
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV
- 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 (see instructions)
- 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
- 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
- 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

| | Yes | No |
|-----|-----|----|
| 1 | Yes | |
| 2 | Yes | |
| 3 | | No |
| 4 | | No |
| 5 | | No |
| 6 | | No |
| 7 | | No |
| 8 | | No |
| 9 | Yes | |
| 10 | | No |
| 11a | Yes | |
| 11b | Yes | |
| 11c | Yes | |
| 11d | | No |
| 11e | | No |
| 11f | | No |
| 12a | | No |
| 12b | | No |
| 13 | | No |
| 14a | | No |
| 14b | | No |
| 15 | | No |
| 16 | | No |
| 17 | | No |
| 18 | | No |
| 19 | | No |
| 20a | | No |
| 20b | | |

Part IV Checklist of Required Schedules (continued)

| | | | | |
|-----|---|-----|-----|--|
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | Yes | |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | No | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | 23 | No | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | 24a | No | |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I | 25b | No | |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II | 26 | No | |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III | 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) | 28a | No | |
| a | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28b | No | |
| b | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28c | Yes | |
| 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 direct or indirect owner? If "Yes," complete Schedule L, Part IV | 29 | No | |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 30 | No | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 31 | No | |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 32 | No | |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | 33 | 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? If "Yes," complete Schedule R, Part I | 34 | No | |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | 35a | No | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35b | | |
| b | If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 36 | No | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | 37 | 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? If "Yes," complete Schedule R, Part VI | 38 | Yes | |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | | | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

| | | Yes | No |
|--|------------|-----|------------|
| 1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . . | 1a | 650 | |
| 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? . . . | | | |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . | 2a | 32 | |
| 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) | | | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . | | | |
| b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . | | | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . | | | |
| 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? . . . | | | |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . | | | |
| 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 as charitable contributions? . . . | | | |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . | | | |
| 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? . . . | | | |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . | | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . | | | |
| 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? . . . | | | |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . | | | |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . | | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . | | | |
| 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? . . . | | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a Did the organization make any taxable distributions under section 4966? . . . | | | |
| b Did the organization make a distribution to a donor, donor advisor, or related person? . . . | | | |
| 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? . . . | | | |
| 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. See the instructions for additional information the organization must report on Schedule O | | | |
| b Enter the 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 amount of reserves on hand . . . | 13c | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? . . . | | | |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . | | | No |
| | | | 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 or note to any line 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 | 4 | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | |
| b Enter the number of voting members included in line 1a, above, who are independent | 1b | 1 | |
| 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 | | No |
| 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 | | No |
| 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 | | No |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | 8a | Yes | |
| a The governing body? | 8b | | No |
| b Each committee with authority to act on behalf of the governing body? | 9 | | No |
| 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 | | | |

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 this 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? | 15a | Yes |
| a The organization's CEO, Executive Director, or top management official | 15b | Yes |
| b Other officers or key employees of the organization | | |
| 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 CA
- 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
 Own website Another's website Upon request Other (explain in Schedule O)
- 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 during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 TODD BELISLE 4912 CREEKSIDE DRIVE
CLEARWATER, FL 33760 (727) 894-4489

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

Check if Schedule O contains a response or note to any line in this Part VI.

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. 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 organization compensated any current officer, director, or trustee

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

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

| | | Yes | No |
|---|---|-----|----|
| 3 | Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 | No |
| 4 | For any individual listed 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 | No |
| 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 |
|--|--|---------------------|
| AUSTIN COLBY COMPANY INC 4912 CREEKSIDE DRIVE CLEARWATER FL 33760 | LIFE PLANNING, ADMINISTRATIVE & ADVISORY | 744,552 |
| STAUNTON & FAGLIE PL 3000 GULF TO BAY BLVD STE 102 CLEARWATER FL 33759 | LEGAL COMPLIANCE & CONSULTATION | 421,285 |
| ALL COVERED PO BOX 39000 SAN FRANCISCO CA 94139 | IT & HARDWARE SUPPORT | 104,737 |
| | | |
| | | |

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|--|--|-------------------------|--|---|---|
| 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 | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 898,074 | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | |
| | h Total. Add lines 1a-1f | | 898,074 | | |
| Program Service Revenue | 2a TRUST ADMINISTRATION | Business Code 900099 | 2,873,215 | 2,873,215 | |
| | b | | | | |
| | c | | | | |
| | d | | | | |
| | e | | | | |
| | f All other program service revenue | | | | |
| | g Total. Add lines 2a-2f | | 2,873,215 | | |
| | 3 Investment income (including dividends, interest, and other similar amounts) | | 292,164 | | 292,164 |
| 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 MISCELLANEOUS REVENUE | 900099 | 23,581 | 23,581 | | |
| b | | | | | |
| c | | | | | |
| d All other revenue | | | | | |
| e Total. Add lines 11a-11d | | 23,581 | | | |
| 12 Total revenue. See Instructions | | 4,087,034 | 2,896,796 | 0 | 292,164 |

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)

Check if Schedule O contains a response or note to any line 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 | 443,242 | 443,242 | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | | | | |
| 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 | | | | |
| 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 | 2,051,140 | 1,871,997 | 179,143 | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 45,349 | 39,680 | 5,669 | |
| 10 Payroll taxes | 123,214 | 107,812 | 15,402 | |
| 11 Fees for services (non-employees) | | | | |
| a Management | 28,555 | | 28,555 | |
| b Legal | 24,201 | 17,744 | 6,457 | |
| c Accounting | 250 | | 250 | |
| d Lobbying | | | | |
| e Professional fundraising services See Part IV, line 17 | | | | |
| f Investment management fees | 111,196 | 111,196 | | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 49,781 | 48,496 | 1,285 | |
| 12 Advertising and promotion | 62,798 | 62,798 | | |
| 13 Office expenses | 100,042 | 97,291 | 2,751 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 452,858 | 286,607 | 166,251 | |
| 17 Travel | 303,380 | 303,380 | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 11,323 | 11,323 | | |
| 20 Interest | 641 | 641 | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 88,284 | 88,284 | | |
| 23 Insurance | 66,920 | | 66,920 | |
| 24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) | | | | |
| a DUES & SUBSCRIPTIONS | 54,698 | 0 | 54,698 | |
| b SPONSORSHIPS | 28,175 | 28,175 | 0 | |
| c BANK FEES | 22,740 | | 22,740 | |
| d CONSULTING | 4,000 | 2,400 | 1,600 | |
| e All other expenses | 35,333 | 10,640 | 24,693 | |
| 25 Total functional expenses. Add lines 1 through 24e | 4,108,120 | 3,531,706 | 576,414 | 0 |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

| | | (A) Beginning of year | (B) End of year |
|------------------------------------|--|---------------------------------|---------------------------|
| Assets | | | |
| 1 | Cash—non-interest-bearing | 153,770 | 1 138,940 |
| 2 | Savings and temporary cash investments | 49,519 | 2 80,490 |
| 3 | Pledges and grants receivable, net | 3 | |
| 4 | Accounts receivable, net | 482,653 | 4 465,208 |
| 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | 5 | |
| 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 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 | 9 | |
| 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a | 1,124,120 |
| b | Less accumulated depreciation | 10b | 331,588 |
| | | 856,589 | 10c 792,532 |
| 11 | Investments—publicly traded securities | 11 | |
| 12 | Investments—other securities See Part IV, line 11 | 1,528,110 | 12 1,549,310 |
| 13 | Investments—program-related See Part IV, line 11 | 494,163 | 13 568,842 |
| 14 | Intangible assets | 14 | |
| 15 | Other assets See Part IV, line 11 | 22,143 | 15 22,143 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 3,586,947 | 16 3,617,465 |
| Liabilities | | | |
| 17 | Accounts payable and accrued expenses | 142,351 | 17 114,688 |
| 18 | Grants payable | 18 | |
| 19 | Deferred revenue | 19 | |
| 20 | Tax-exempt bond liabilities | 20 | |
| 21 | Escrow or custodial account liability Complete Part IV of Schedule D | 21 | |
| 22 | Loans and other 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 | 142,351 | 26 114,688 |
| Net Assets or Fund Balances | | | |
| | Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | |
| 27 | Unrestricted net assets | 27 | |
| 28 | Temporarily restricted net assets | 28 | |
| 29 | Permanently restricted net assets | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34. | | |
| 30 | Capital stock or trust principal, or current funds | 0 | 30 0 |
| 31 | Paid-in or capital surplus, or land, building or equipment fund | 0 | 31 0 |
| 32 | Retained earnings, endowment, accumulated income, or other funds | 3,444,596 | 32 3,502,777 |
| 33 | Total net assets or fund balances | 3,444,596 | 33 3,502,777 |
| 34 | Total liabilities and net assets/fund balances | 3,586,947 | 34 3,617,465 |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

| | | | |
|----|---|----|-----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 4,087,034 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 4,108,120 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -21,086 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 3,444,596 |
| 5 | Net unrealized gains (losses) on investments | 5 | 79,261 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 3,502,777 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

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

SCHEDULE A
(Form 990 or 990EZ)**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.

2013**Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service

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

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**Name of the organization**THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC**Employer identification number**

59-3705979

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 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
- e a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- 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 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 monetary support |
|------------------------------------|----------|--|--|----|---|----|--|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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 (or fiscal year beginning in) ► | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) | | | | | | |
| 11 Total support (Add lines 7 through 10) | | | | | | |
| 12 Gross receipts from related activities, etc (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ► | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|--|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | |
| 15 Public support percentage for 2012 Schedule A, Part II, line 14 | 15 | |
| 16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ► | | |
| b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ► | | |
| 17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► | | |
| b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") | 1,761,517 | 1,681,037 | 2,693,464 | 1,012,055 | 898,074 | 8,046,147 |
| 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 | 3,110,839 | 3,253,022 | 3,507,957 | 3,565,563 | 2,873,215 | 16,310,596 |
| 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 | 4,872,356 | 4,934,059 | 6,201,421 | 4,577,618 | 3,771,289 | 24,356,743 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0 |
| 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 | 36,227 | | | | | 36,227 |
| c Add lines 7a and 7b | 36,227 | | | | | 36,227 |
| 8 Public support (Subtract line 7c from line 6) | | | | | | 24,320,516 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| 9 Amounts from line 6 | 4,872,356 | 4,934,059 | 6,201,421 | 4,577,618 | 3,771,289 | 24,356,743 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 240,117 | 218,306 | 272,133 | 272,970 | 292,164 | 1,295,690 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 240,117 | 218,306 | 272,133 | 272,970 | 292,164 | 1,295,690 |
| 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) | | 769 | 54,449 | 35,433 | 334,236 | 424,887 |
| 13 Total support. (Add lines 9, 10c, 11, and 12) | 5,112,473 | 5,153,134 | 6,528,003 | 4,886,021 | 4,397,689 | 26,077,320 |

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 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 93 260 % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | 95 200 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---------|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | 4 970 % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17 | 18 | 4 320 % |
| 19a 33 1/3% support tests—2013. 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—2012. 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. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).**Facts And Circumstances Test**

Return Reference

Explanation

2013

Open to Public
Inspection**SCHEDULE D**
(Form 990)**Supplemental Financial Statements**► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990)
and its instructions is at www.irs.gov/form990.Department of the Treasury
Internal Revenue Service**Name of the organization**THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC**Employer identification number**

59-3705979

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

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

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
- | | Held at the End of the Year |
|----|-----------------------------|
| 2a | |
| 2b | |
| 2c | |
| 2d | |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____
- 4 Number of states where property subject to conservation easement is located ► _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
► _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
► \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items
- b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ► \$ _____
- b Assets included in Form 990, Part X ► \$ _____

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

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

- | | |
|---|---|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other |
| c <input type="checkbox"/> Preservation for future generations | |

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

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 XIII and complete the following table

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

| | Amount |
|-----------|---------------|
| 1c | 96,886,286 |
| 1d | 28,230,107 |
| 1e | 25,283,883 |
| 1f | 99,832,510 |

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ►

b Permanent endowment ►

c Temporarily restricted endowment ►

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

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

| Yes | No |
|---------------|-----------|
| 3a(i) | |
| 3a(ii) | |
| 3b | |

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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 | | 709,054 | | | 709,054 |
| b Buildings | | | | | |
| c Leasehold improvements | | 25,269 | | 20,187 | 5,082 |
| d Equipment | | 389,797 | | 311,401 | 78,396 |
| e Other | | | | | |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | | 792,532 |

Part VI Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) STOCK - SNAP FOR SENIORS | 1,049,300 | C |
| (B) STOCK - BEACON MTD | 500,010 | C |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12) | 1,549,310 | |

Part VII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) LOANS | 127,702 | C |
| (2) VIALEGAL 2 | 57,935 | C |
| (3) ANNUITIES | 383,205 | C |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 13) | 568,842 | |

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|---|----------------|
| Federal income taxes | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25) | |

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|---|--|--|---|---------------------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 2a 2b 2c 2d | 2e 3 4a 4b | 4c 5 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | |
| a | Net unrealized gains on investments | | | |
| b | Donated services and use of facilities | | | |
| c | Recoveries of prior year grants | | | |
| d | Other (Describe in Part XIII) | | | |
| e | Add lines 2a through 2d | | | |
| 3 | Subtract line 2e from line 1 | | | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | 4a 4b | 4c 5 | 4c 5 |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | | | |
| b | Other (Describe in Part XIII) | | | |
| c | Add lines 4a and 4b | | | |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) | | | |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|---|---|--|---|---------------------------|
| 1 | Total expenses and losses per audited financial statements | 1 2a 2b 2c 2d | 2e 3 4a 4b | 4c 5 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | |
| a | Donated services and use of facilities | | | |
| b | Prior year adjustments | | | |
| c | Other losses | | | |
| d | Other (Describe in Part XIII) | | | |
| e | Add lines 2a through 2d | | | |
| 3 | Subtract line 2e from line 1 | | | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | 4a 4b | 4c 5 | 4c 5 |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | | | |
| b | Other (Describe in Part XIII) | | | |
| c | Add lines 4a and 4b | | | |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) | | | |

Part XIII Supplemental Information

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

| Return Reference | Explanation |
|------------------|--|
| PART IV, LINE 2B | THE ORGANIZATION PROVIDES SPECIAL ADMINISTRATIVE SERVICES FOR IMPOVERISHED PEOPLE WITH DISABILITIES WHO HAVE SPECIAL NEEDS TRUSTS FOR THE PURPOSE OF IMPROVING THEIR QUALITY OF LIFE THESE TRUSTS ARE ADMINISTERED ACCORDING TO STRICT GUIDELINES UNDER MEDICAID LAW THE ORGANIZATION ALSO ADMINISTERS THE INVESTMENT OF THE TRUSTS IN THE BEST INTERESTS OF THE TRUST BENEFICIARIES |
| | |
| | |
| | |
| | |
| | |

Part XIII **Supplemental Information (continued)**

| Return Reference | Explanation |
|------------------|-------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Schedule I (Form 990)

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 22a

► Attach to Form 990

► **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.**

Open to Public Inspection

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

NAME OF THE ORGANIZATION
**THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC**

Employer identification number

59-3705979

Part I General Information on Grants and Assistance

Employer identification number

59-3705979

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. Part II can be duplicated 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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| See Additional Data 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.
 Part III can be duplicated 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 |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

| Return Reference | Explanation |
|------------------|--|
| PART I, LINE 2 | THE ORGANIZATION MONITORS THE USE OF THE FUNDS IT DONATES TO OTHERS ON AN INFORMAL BASIS. THE LARGER THE DONATION, THE MORE ATTENTION IS GIVEN TO THAT RECIPIENT. THE REVIEWS PERFORMED IN THE PAST HAVE PROVIDED THE ORGANIZATION WITH VALUABLE INFORMATION REGARDING THE NEEDS OF THE RECIPIENTS AND HAD AN IMPACT ON FUTURE PLANNED GIFTS |

Additional Data

Software ID:

Software Version:

EIN: 59-3705979

Name: THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|---|---|---|
| ALZHEIMER'S DISEASE AND RELATED DISORDERS ASSOC INC 14010 ROOSEVELT BLVD SUITE 7098 CLEARWATER, FL 33762 | 59-2378435 | 501(C)(3) | 5,115 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|--|----------------|---|---------------------------------|--|--|---|---|
| BEYOND THE BOROUGHS INC PO BOX 107 KATONAH, NY 10536 | 61-1542985 | 501(C)(3) | 5,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|--|----------------|---|---------------------------------|--|--|---|---|
| HANNAH & FRIENDS INC 51250 HOLLYHOCK ROAD SOUTH BEND, IN 46637 | 30-0171137 | 501(C)(3) | 60,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|--|----------------|---|---------------------------------|--|--|---|---|
| HILLSBOROUGH COUNTY BAR FOUNDATION INC 1610 N TAMPA STREET TAMPA, FL 33602 | 59-3443939 | 501(C)(3) | 144,813 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|---|---|---|
| KIDZF1STFUND INC 1400 VILLAGE SQUARE BLVD SUITE 3-229 TALLAHASSEE, FL 32312 | 45-4355903 | 501(C)(3) | 15,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| MIKE PETERSON FOUNDATION INC 1320 FORESTEDGE BLVD OLDSMAR, FL 34677 | 20-1663818 | 501(C)(3) | 10,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| MOUNT DESERT ISLAND BIOLOGICAL LABORATORY 159 OLD HARBOR ROAD SALISBURY COVE, ME 04672 | 01-0202467 | 501(C)(3) | 5,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| OHIO CHARITY FOUNDATION 300 WEST WILSON BRIDGE RD WORTHINGTON, OH 43085 | 59-3705979 | 501(C)(3) | 30,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| ST PETERSBURG BAR FOUNDATION INC 4701 CENTRAL AVENUE SUITE B ST PETERSBURG, FL 33713 | 22-3858256 | 501(C)(3) | 12,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|--|----------------|---|---------------------------------|--|--|---|---|
| STETSON UNIVERSITY COLLEGE OF LAW 1401 61ST STREET S GULFPORT, FL 33707 | 59-6135559 | 501(C)(3) | 7,500 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| THE CHAMPIONS FUND INC 1320 FORESTEDGE BLVD OLDSMAR, FL 34677 | 59-3685490 | 501(C)(3) | 60,000 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|---|----------------|---|---------------------------------|--|--|---|---|
| THERESA ALESSANDRA RUSSO FOUNDATION INC 250 LIDO BOULEVARD LIDO BEACH, NY 11561 | 11-3126316 | 501(C)(3) | 72,375 | | | | GENERAL SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (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 |
|--|----------------|---|---------------------------------|--|--|---|---|
| YMCA OF THE SUNCOAST 2469 ENTERPRISE ROAD CLEARWATER, FL 33763 | 59-0810731 | 501(C)(3) | 5,000 | | | | GENERAL SUPPORT |

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

- Attach to Form 990 or Form 990-EZ. ► See separate instructions.
- Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC

Employer identification number

59-3705979

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | | (d) Corrected? | |
|---|---------------------------------|---|--------------------------------|----|----------------|--|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ► \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|--|---------------------------|---|---|----|
| | | | | Yes | No |
| (1) STAUNTON & FAGLIE PL | JOHN STAUNTON, PRESIDENT THROUGH 12 1 09, IS 100% OWNER & PRESIDENT | 421,285 | JOHN STAUNTON, P A PROVIDED LEGAL COMPLIANCE AND CONSULTATION TO THE ORGANIZATION AS AN INDEPENDENT CONTRACTOR ALL TRANSACTIONS WERE CONDUCTED AT ARM'S LENGTH AND VALUED AT FAIR MARKET VALUE JOHN STAUNTON WAS THE PRESIDENT OF THE ORGANIZATION THROUGH 12 1 09 | | No |
| (2) AUSTIN COLBY COMPANY INC | GOVONI, VP THRU 5 20 09, & WALRATH, DIRECTOR THRU 5 20 09, ARE PART OWNERS | 744,552 | MR GOVONI, VICE PRESIDENT OF THE ORGANIZATION THROUGH MAY 2009, IS VICE PRESIDENT AND 50% OWNER OF AUSTIN COLBY COMPANY MR WALRATH, DIRECTOR OF THE ORGANIZATION THROUGH MAY 2009, IS PRESIDENT AND 50% OWNER OF AUSTIN COLBY COMPANY, INC AUSTIN COLBY COMPANY PROVIDED LIFE PLANNING, ADMINISTRATIVE AND ADVISORY SERVICES TO THE ORGANIZATION AS AN INDEPENDENT CONTRACTOR ALL TRANSACTIONS WERE CONDUCTED AT ARM'S LENGTH AND VALUED AT FAIR MARKET VALUE | | No |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

| Return Reference | Explanation |
|------------------|-------------|
| | |

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**2013****Open to Public
Inspection**

Name of the organization

THE CENTER FOR SPECIAL NEEDS TRUST
ADMINISTRATION INC

Employer identification number

59-3705979

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|--|
| FORM 990, PART VI, SECTION A, LINE 8B | THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF GOVERNING BODY, THUS NO MEETINGS WERE HELD FOR CONTEMPORANEOUS DOCUMENTATION |
| FORM 990, PART VI, SECTION B, LINE 11 | A COPY OF THE 990 WILL BE PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING |
| FORM 990, PART VI, SECTION B, LINE 12C | THE CENTER FOR SPECIAL NEEDS TRUST ADMINISTRATION INC ("THE CENTER") TAKES ITS RESPONSIBILITY IN THE AREA OF CONFLICT OF INTEREST SERIOUSLY AND HAS ALWAYS HAD A CONFLICT OF INTEREST POLICY. THE CORE OF THIS LONG STANDING POLICY, AS WELL AS THE WRITTEN CONFLICT OF INTEREST POLICY DOCUMENT ("POLICY"), PROVIDES THAT TRANSACTIONS WITH PARTIES WITH WHOM A CONFLICTING INTEREST EXISTS MAY BE UNDERTAKEN ONLY IF FULLY DISCLOSED, ARE IN THE BEST INTERESTS OF THE CENTER, AND DONE AT FAIR MARKET VALUE. IN THE EVENT OF A POTENTIAL CONFLICT, THAT PERSON SHALL RECUSE THEMSELVES FROM THE DISCUSSION AND VOTE |
| FORM 990, PART VI, SECTION B, LINE 15 | THE COMPANY HAS ESTABLISHED A POLICY OF REVIEW OF EXECUTIVE AND KEY EMPLOYEE COMPENSATION WHICH INCLUDES APPROVAL BY INDEPENDENT PERSONS AND USE OF DATA FROM PEER INSTITUTIONS. THE COMPANY'S BOARD OF DIRECTORS WILL ESTABLISH A "STANDING COMMITTEE" WHICH WILL BE RESPONSIBLE FOR PROVIDING RECOMMENDATIONS REGARDING COMPENSATION FOR ALL COMPANY EXECUTIVE AND KEY EMPLOYEES. THE STANDING COMMITTEE WILL KEEP A DETAILED RECORD OF THE MEETINGS AND DISCUSSIONS RELATIVE TO EXECUTIVE AND KEY EMPLOYEE COMPENSATIONS. THIS POLICY IS AVAILABLE UPON REQUEST |
| FORM 990, PART VI, SECTION C, LINE 19 | GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST |
| FORM 990, PART XII | MODIFIED CASH BASIS |