

# 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)

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2013 calendar year, or tax year beginning** \_\_\_\_\_, **2013, and ending** \_\_\_\_\_, **20**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b> Name of organization <b>SPECIAL KIDS INC</b></p> <p>Doing Business As _____</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite  <b>202 ARNETTE STREET</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>MURFREESBORO, TN 37130</b></p> <p><b>F</b> Name and address of principal officer: <b>CHRIS TRUELOVE</b>  <b>SAME AS C ABOVE</b></p>	<p><b>D</b> Employer identification no. <b>62-1718638</b></p> <p><b>E</b> Telephone number <b>(615)890-1003</b></p> <p><b>G</b> Gross receipts \$ <b>3,881,205</b></p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p><b>J</b> Website: <b>SPECIALKIDSTN.COM</b></p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</p>		<p><b>L</b> Year of formation: <b>1998</b>      <b>M</b> State of legal domicile: <b>TN</b></p>

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)

**H(c)** Group exemption number \_\_\_\_\_

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>PROVIDE SKILLED CARE</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>20</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>20</b>
<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	<b>87</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>1,000</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>521,265</b>	<b>2,341,596</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>1,018,207</b>	<b>1,122,719</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>(37)</b>	<b>4,268</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>231,393</b>	<b>329,843</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,770,828</b>	<b>3,798,426</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,415,266</b>	<b>1,533,862</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>283,905</b>	
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>212,560</b>	<b>222,854</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,627,826</b>	<b>1,756,716</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>143,002</b>	<b>2,041,710</b>
<b>20</b>	Total assets (Part X, line 16)	<b>939,808</b>	<b>2,957,450</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>61,573</b>	<b>30,324</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>878,235</b>	<b>2,927,126</b>

**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.

<b>Sign Here</b>	<p>Signature of officer: _____  <b>CHRIS TRUELOVE, EXECUTIVE DIRECTOR</b>                  Type or print name and title</p>	<p>Date: <b>04-10-2014</b></p>
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<b>Paid Preparer Use Only</b>	<p>Print/Type preparer's name <b>H A BEASLEY</b></p>	<p>Preparer's signature _____</p>	<p>Date <b>04-10-2014</b></p>	<p>Check <input checked="" type="checkbox"/> if self-employed</p>	<p>PTIN <b>P00094107</b></p>
	<p>Firm's name <b>H A Beasley and Company PC</b></p>				<p>Firm's EIN <b>615-895-5675</b></p>
	<p>Firm's address <b>111 MTCS Drive</b> <b>Murfreesboro TN 37129</b></p>				<p>Phone no. <b>615-895-5675</b></p>

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:

**PROVIDE SKILLED CARE**

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

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the 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 \$ 1,357,325 including grants of \$ ) (Revenue \$ 1,122,719 )

**PROVIDE THERAPEUTIC REHABILITATION AND PROFESSIONAL NURSING SERVICES TO CHILDREN WITH SPECIAL NEEDS.**

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 **1,357,325**

**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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
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		X
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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
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		X
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	X	
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		X
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		X
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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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 X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
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 and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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, Parts I and IV		X
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		X
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		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes" complete Schedule G, Part II	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

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

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

Table with columns for line number, description, and Yes/No boxes. Includes sections for backup withholding, Form W-3, unrelated business income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

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

Check if Schedule O contains a response or note to any line in the Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b 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; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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 The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed TN
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [ ] Another's website [X] 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:
JAN PARKER (615)893-4565, 202 ARNETTE STREET, MURFREESBORO, TN 37130

**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 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. 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) <u>MACK BARRETT</u> CHAIRMAN ELECT	3.00	X		X			0	0	0	
(2) <u>CAM BIVENS</u> DIRECTOR	3.00	X					0	0	0	
(3) <u>AIMEE BOLINGER</u> IMMEDIATE PAST CHAIRMAN	3.00	X		X			0	0	0	
(4) <u>JULIE BYRNES</u> DIRECTOR	3.00	X					0	0	0	
(5) <u>CRAIG CONYERS</u> DIRECTOR	3.00	X					0	0	0	
(6) <u>BEVERLY DAVIS</u> TREASURER	3.00	X		X			0	0	0	
(7) <u>CARRIE M GOODWIN</u> CO-FOUNDER	3.00	X		X			0	0	0	
(8) <u>ROB GOODWIN</u> DIRECTOR	3.00	X					0	0	0	
(9) <u>KRISTA HAWKINS</u> DIRECTOR	3.00	X					0	0	0	
(10) <u>BRIAN JIMENEZ</u> DIRECTOR	3.00	X					0	0	0	
(11) <u>BEN HALL MCFARLIN JR</u> DIRECTOR	3.00	X					0	0	0	
(12) <u>SHERI MORGAN</u> DIRECTOR	3.00	X					0	0	0	
(13) <u>EMILY PEGG</u> SECRETARY	3.00	X		X			0	0	0	
(14) <u>BEN PHILLIPS</u> DIRECTOR	3.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and 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			
(15) PAUL SMITH DIRECTOR	3.00	X						0	0	0
(16) JERRY SCOTT DIRECTOR	3.00	X						0	0	0
(17) ELIZABETH SMITH DIRECTOR	3.00	X						0	0	0
(18) KIM SOKOYA CHAIRMAN	3.00	X		X				0	0	0
(19) LISA STILWELL DIRECTOR	3.00	X						0	0	0
(20) TRAVIS SIMON DIRECTOR	3.00	X						0	0	0
(21) CHRIS TRUELOVE EXECUTIVE DIRECTOR	40.00			X	X			67,070	0	0
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>67,070</b>	<b>0</b>	<b>0</b>

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 **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? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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**

Check 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 2,341,596					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		2,341,596				
<b>Program Service Revenue</b>	<b>2a</b> <u>INSURANCE PROVIDERS</u>		<b>Business Code</b> 621300	920,994	920,994		
	<b>b</b> <u>PATIENT SERVICE FEES</u>		621300	201,725	201,725		
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶			1,122,719			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶			4,268	4,268		
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
			3,200				
		<b>b</b> Less: rental expenses . . . . .	2,593				
	<b>c</b> Rental income or (loss) . . . . .		607				
	<b>d</b> Net rental income or (loss) . . . . . ▶			607		607	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
	<b>d</b> Net gain or (loss) . . . . . ▶						
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>	409,422					
		<b>b</b> Less: direct expenses . . . . . <b>b</b>		80,186			
		<b>c</b> Net income or (loss) from fundraising events . . . . . ▶			329,236		329,236
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>							
<b>b</b> Less: direct expenses . . . . . <b>b</b>							
<b>c</b> Net income or (loss) from gaming activities . . . . . ▶							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>							
	<b>b</b> Less: cost of goods sold . . . . . <b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> _____							
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . . ▶							
<b>12 Total revenue.</b> See instructions . . . . . ▶			3,798,426	1,126,987	0	329,843	

**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 .				
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 . . . . .	67,070	52,315	4,024	10,731
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 . . . . .	1,231,274	960,393	73,877	197,004
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits . . . . .	130,067	101,452	7,804	20,811
10 Payroll taxes . . . . .	105,451	82,252	6,327	16,872
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	12,140		12,140	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	1,200	1,200		
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	18,482	14,416	1,109	2,957
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	14,454	11,274	867	2,313
17 Travel . . . . .	3,273	2,553	196	524
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	3,937			3,937
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	40,017	31,214	2,401	6,402
23 Insurance . . . . .	26,184	20,424	1,571	4,189
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 <b>SUPPLIES</b>	36,967	28,834	2,218	5,915
b <b>FAMILY SUPPORT</b>	12,627	12,627		
c <b>SUBSCRIPTIONS</b>	25,877	20,184	1,553	4,140
d <b>REPAIRS AND MAINTENANCE</b>	16,455	12,835	987	2,633
e All other expenses	11,241	5,352	412	5,477
25 <b>Total functional expenses.</b> Add lines 1 through 24e .	1,756,716	1,357,325	115,486	283,905
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	259,342	1	825,894
	<b>2</b> Savings and temporary cash investments	126,016	2	71,559
	<b>3</b> Pledges and grants receivable, net	14,130	3	875,360
	<b>4</b> Accounts receivable, net	14,485	4	50,857
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	<b>6</b> 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	
	<b>7</b> Notes and loans receivable, net		7	
	<b>8</b> Inventories for sale or use		8	
	<b>9</b> Prepaid expenses and deferred charges	23,404	9	29,764
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,267,835		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 261,684	493,097	<b>10c</b> 1,006,151
	<b>11</b> Investments - publicly traded securities	9,334	11	97,865
	<b>12</b> Investments - other securities. See Part IV, line 11		12	
	<b>13</b> Investments - program-related. See Part IV, line 11		13	
	<b>14</b> Intangible assets		14	
	<b>15</b> Other assets. See Part IV, line 11		15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	939,808	16	2,957,450	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	14,904	17	6,798
	<b>18</b> Grants payable		18	
	<b>19</b> Deferred revenue	46,669	19	23,526
	<b>20</b> Tax-exempt bond liabilities		20	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	<b>22</b> 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	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		24	
	<b>25</b> 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	
	<b>26 Total liabilities.</b> Add lines 17 through 25	61,573	26	30,324
<b>Net Assets of Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	774,310	27	1,020,156
	<b>28</b> Temporarily restricted net assets	103,925	28	1,906,970
	<b>29</b> Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		30	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		31	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		32	
<b>33</b> Total net assets or fund balances	878,235	33	2,927,126	
<b>34</b> Total liabilities and net assets/fund balances	939,808	34	2,957,450	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,798,426
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,756,716
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,041,710
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	878,235
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	7,181
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	2,927,126

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		X
<b>b</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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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.	X	
<b>3a</b>	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? . . . . .		X
<b>b</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 . . . . .		

# Depreciation and Amortization

## (Including Information on Listed Property)

**2013**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.      ▶ Attach to your tax return.

Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

SPECIAL KIDS INC

FORM 990 - 1

62-1718638

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b>	Maximum amount (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b>	<b>(a)</b> Description of property	<b>(b)</b> Cost (business use only)	<b>(c)</b> Elected cost
<b>7</b>	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2012 Form 4562 . . . . .	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶ . . . . .	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	<b>14</b>	
<b>15</b>	Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
<b>16</b>	Other depreciation (including ACRS) . . . . .	<b>16</b>	31,471

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2013 . . . . .	<b>17</b>	3,360
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property	#50					
<b>b</b> 5-year property <b>Statement</b>						664
<b>c</b> 7-year property <b>Statement</b>		#51				
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

<b>20a</b>	Class life				S/L	
<b>b</b>	12-year		12 yrs.		S/L	
<b>c</b>	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b>	Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
<b>22</b>	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . . . . .	<b>22</b>	37,197
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2013**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Name of the organization

**SPECIAL KIDS INC**

Employer identification number

**62-1718638**

**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.
  - a  Type I
  - b  Type II
  - c  Type III-Functionally integrated
  - d  Type III-Non-functionally integrated
- 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 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?

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(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	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 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); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2012 Schedule A, Part II, line 14; 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	684,848	560,326	606,391	896,178	2,860,807	5,608,550
<b>2</b> 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 . . . . .	1,055,689	971,867	1,005,981	1,029,715	1,122,719	5,185,971
<b>3</b> Gross receipts from activities that are not an unrelated trade or bus. under sec 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	1,740,537	1,532,193	1,612,372	1,925,893	3,983,526	10,794,521
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	18,696	15,856	29,518	41,711	179,710	285,491
<b>b</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 . . . . .	580,756	562,746	513,107	590,991	573,409	2,821,009
<b>c</b> Add lines 7a and 7b . . . . .	599,452	578,602	542,625	632,702	753,119	3,106,500
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						7,688,021

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 . . . . .	1,740,537	1,532,193	1,612,372	1,925,893	3,983,526	10,794,521
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	2,268	598	522	(38)	4,268	7,618
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	2,268	598	522	(38)	4,268	7,618
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .					3,200	3,200
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	1,742,805	1,532,791	1,612,894	1,925,855	3,990,994	10,805,339

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	71.15	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	<b>16</b>	68.05	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	0.07	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.08	%

**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 . . . . . ▶



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2013

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

SPECIAL KIDS INC

62-1718638

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 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.

Table with 2 columns: Description, Amount. Rows include: 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  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 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:
- |                                 | Amount    |
|---------------------------------|-----------|
| c Beginning balance             | <b>1c</b> |
| d Additions during the year     | <b>1d</b> |
| e Distributions during the year | <b>1e</b> |
| f Ending balance                | <b>1f</b> |
- 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:
- |                             | Yes           | No |
|-----------------------------|---------------|----|
| (i) unrelated organizations | <b>3a(i)</b>  |    |
| (ii) related organizations  | <b>3a(ii)</b> |    |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? **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		119,404		119,404
b Buildings		760,908	139,405	621,503
c Leasehold improvements				
d Equipment		196,452	122,279	74,173
e Other <del>STMDLE</del>		191,071		191,071

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 1,006,151

**Part VII 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) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII 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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (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 . . .

<b>Part XI</b>		<b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.</b>	
Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.			
<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	3,808,200
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	7,181
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	2,593
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	9,774
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	3,798,426
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	3,798,426

<b>Part XII</b>		<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.</b>	
Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.			
<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	1,759,309
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	2,593
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	2,593
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,756,716
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	1,756,716

**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.

**01. Other revenues not included on Form 990 (Part XI, line 2d)**

RENTAL EXPENSES OF 2,593 WERE NOT DEDUCTED IN THE AUDIT REVENUES TO NET THE REVENUES AND

EXPENSES. THEY WERE INCLUDED IN EXPENSES ON THE AUDIT.

**Part XIII** Supplemental Information (continued)

**02. Other expenses not included on Form 990 (Part XII, line 2d)**

RENTAL EXPENSES OF 2,593 WERE NOT DEDUCTED IN THE AUDIT REVENUES TO NET THE REVENUES AND EXPENSES. THEY WERE INCLUDED IN EXPENSES ON THE AUDIT.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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

**2013**

**Open to Public Inspection**

▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

**SPECIAL KIDS INC**

**62-1718638**

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>15K</u> (event type)	(b) Event #2 <u>GOLF CLASSIC</u> (event type)	(c) Other events <u>1</u> (total number)	(d) Total events (add col. (a) through col. (c))	
Revenue	1	Gross receipts . . . . .	177,258	41,014	191,150	409,422
	2	Less: Contributions . . . . .				
	3	Gross income (line 1 minus line 2) . . . . .	177,258	41,014	191,150	409,422
Direct Expenses	4	Cash prizes . . . . .				
	5	Noncash prizes . . . . .				
	6	Rent/facility costs . . . . .				
	7	Food and beverages . . . . .				
	8	Entertainment . . . . .				
	9	Other direct expenses . . . . .	44,353	11,831	24,002	80,186
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				80,186
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				329,236	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue . . . . .				
Direct Expenses	2	Cash prizes . . . . .				
	3	Noncash prizes . . . . .				
	4	Rent/facility costs . . . . .				
	5	Other direct expenses . . . . .				
	6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

**Federal Supporting Statements**

**2013** PG01

Name(s) as shown on return

FEIN

SPECIAL KIDS INC

62-1718638

**FORM 4562 - LINE 19B**

Statement #50

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
2,527	5	MQ	SL	316
13,900	5	MQ	SL	348
TOTAL				<u><u>664</u></u>

**FORM 4562 - LINE 19C**

PG01  
Statement #51

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
578	7	MQ	SL	72
600	7	MQ	SL	54
908	7	MQ	SL	49
1,000	7	MQ	SL	54
9,000	7	MQ	SL	1,125
1,000	7	MQ	SL	125
1,499	7	MQ	SL	134
1,000	7	MQ	SL	89
TOTAL				<u><u>1,702</u></u>

FOR YOUR RECORDS ONLY

**FORM 990, SCHEDULE D, PART VI, LINE 1E  
INVESTMENTS - OTHER**

PG01  
STATEMENT #D1E

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST/BASIS (INVESTMENT)</u>	<u>COST/BASIS (OTHER)</u>	<u>DEPR</u>	<u>BOOK VALUE</u>
LAND, BUILDING, EQUIP.	0	0	0	0
TOTAL	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ 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](http://www.irs.gov/form990).

**Open to Public  
Inspection**

SPECIAL KIDS INC

Employer identification number

62-1718638

**01. Form 990 governing body review (Part VI, line 11)**

THE BOARD OF DIRECTORS DOES NOT REVIEW THE 990 BEFORE IT IS FILED.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

THE BOARD COMPLIES WITH ITS PRE-ESTABLISHED CONFLICT OF INTEREST POLICY. ALL BOARD  
MEMBERS MUST DISCLOSE ANY RELATIONSHIPS THAT MAY CONFLICT WITH THE ORGANIZATION.

**03. CEO, executive director, top management comp (Part VI, line 15a)**

GOVERNING BODY APPROVES SALARY AND SALARY CHANGES FOR THE EXECUTIVE DIRECTOR.

**04. Other officer or key employee compensation (Part VI, line 15b)**

GOVERNING BODY APPROVES SALARY AND SALARY CHANGES FOR ALL KEY EMPLOYEE COMPENSATION.

**05. Governing documents, etc, available to public (Part VI, line 19)**

ANNUAL REPORTS AND CHARITABLE SOLICITATIONS ARE AVAILABLE TO THE PUBLIC.

Name(s) as shown on return

FEIN

SPECIAL KIDS INC

62-1718638

ALL OTHER

Description	Amount
PRIVATE GIFTS AND GRANTS	\$ 2,088,812
IN-KIND DONATIONS	252,784
<b>Total:</b>	<b>\$ 2,341,596</b>

DIRECT FUNDRAISING EXPENSES

Description	Amount
DEVELOPMENT EXPENSES	\$ 194,354
LESS WEBSITE DESIGN/MAINTENANCE	(4,221)
LESS WEBSITE MAINT-DONOR SOFT	(158)
IN KIND EXPENSES	(109,789)
<b>Total:</b>	<b>\$ 80,186</b>

OFFICE EXPENSES-PROGRAM EXPENSES

Description	Amount
TELEPHONE AND INTERNET	\$ 11,193
POSTAGE	3,223
<b>Total:</b>	<b>\$ 14,416</b>

OFFICE EXPENSE-MANAGEMENT AND GENERAL

Description	Amount
TELEPHONE AND INTERNET	\$ 861
POSTAGE	248
<b>Total:</b>	<b>\$ 1,109</b>

OFFICE EXPENSE-FUNDRAISING

Description	Amount
TELEPHONE AND INTERNET	\$ 2,296
POSTAGE	661
<b>Total:</b>	<b>\$ 2,957</b>

Name(s) as shown on return

FEIN

SPECIAL KIDS INC

62-1718638

OTHER EXPENSES-PROGRAM EXPENSES

<u>Description</u>	<u>Amount</u>
BANK CHARGES	\$ 5,352
<b>Total:</b>	<b><u>\$ 5,352</u></b>

OTHER EXPENSES-MANAGEMENT AND GENERAL

<u>Description</u>	<u>Amount</u>
BANK CHARGES	\$ 412
<b>Total:</b>	<b><u>\$ 412</u></b>

OTHER EXPENSES-FUNDRAISING

<u>Description</u>	<u>Amount</u>
BANK CHARGES	\$ 1,098
WEBSITE MAINTENANCE	4,379
<b>Total:</b>	<b><u>\$ 5,477</u></b>

OTHER

<u>Description</u>	<u>Amount</u>
RENTAL EXPENSES	\$ 2,593
<b>Total:</b>	<b><u>\$ 2,593</u></b>

## Depreciation Reconciliation for SPECIAL KIDS INC

	Cost	Basis	Current Depreciation	Accumulated Depreciation	Bonus Depreciation
Beginning of Year	716,263	596,859	34,831	257,997	
Placed in Service in Current Year	32,012	32,012	2,366	2,366	
Removed from Service in Current Year	1,499	1,499		1,499	
End of Year	746,776	627,372	37,197	258,864	

\* Item was disposed  
of during current year.

## Depreciation Detail Listing

Program Services  
For your records only

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Name(s) as shown on return

Social security number/EIN

SPECIAL KIDS INC

62-1718638

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	BUILDING	19980301	253,225		100.00		253,225	40	SL MM	2.5	6,331	101,192			6,331
3	50KW EMERGENCY GENERA	20010426	16,877		100.00		16,877	5		0		16,877			
4	CLIMBING WALL	20030508	1,307		100.00		1,307	5		0		1,307			
5	TREADMILL	20040123	4,905		100.00		4,905	5		0		4,905			
6	BARRELL ROLL	20040625	1,284		100.00		1,284	5		0		1,284			
8	GAIT TRAINER	20041008	705		100.00		705	5		0		705			
9	MOBILE STORAGE	20040601	536		100.00		536	5		0		536			
10	STACK CHAIRS	20040622	285		100.00		285	5		0		285			
11	HOOFBEATS EQUIP	20050207	570		100.00		570	5		0		570			
12	8 SIDED LOFT	20050620	3,444		100.00		3,444	5		0		3,444			
13	ACS CART	20050822	1,957		100.00		1,957	5		0		1,957			
14	PREDATORS GRANT EQUIP	20060701	8,081		100.00		8,081	5		0		8,081			
15	202 ARNETTE STREET	20070215	130,987		100.00		130,987	39	SL MM	2.564	3,359	24,978			3,359
16	TERMINAL SERVER	20070207	5,506		100.00		5,506	5		0	1	5,506			
17	TELEPHONE SYSTEM-COMD	20070227	3,551		100.00		3,551	5		0		3,551			
19	OFFICE FURNITURE-CHRI	20070507	400		100.00		400	5		0		400			
20	SECURITY LIGHTS	20080331	2,068		100.00		2,068	7	SL HY	14.286	295	1,623			295
21	OFFICE RENOVATION ANN	20080630	16,232		100.00		16,232	15	SL HY	6.667	1,082	5,951			1,082
22	SAVIN COPY MACHINE	20080331	2,725		100.00		2,725	7	SL HY	14.286	389	2,140			389
23	CRIB&ACCESSORIES	20080124	3,113		100.00		3,113	7	SL HY	14.286	445	2,447			445
24	PEAVEY ESCORT 2000 PO	20080929	500		100.00		500	7	SL HY	14.286	71	391			71
26	DELL SERVERS-ARNETTE	20090414	2,401		100.00		2,401	5	SL HY	20	480	2,160			480
27	DELL COMPUTER-RACHEL	20090714	679		100.00		679	5	SL HY	20	136	612			136
28	DELL COMPUTER-MEGAN	20090714	679		100.00		679	5	SL HY	20	136	612			136
29	DELL COMP-TONI, ANDRE,	20090819	4,266		100.00		4,266	5	SL HY	20	853	3,839			853
30	DELL COMPUTERS-JAMIE,	20090819	2,445		100.00		2,445	5	SL HY	20	489	2,201			489
31	DELL COMPUTERS	20091015	2,075		100.00		2,075	5	SL HY	20	415	1,868			415
32	REFRIGERATOR-KENMORE	20091101	845		100.00		845	7	SL HY	14.286	121	544			121
33	OXYGEN CONCENTRATOR	20091101	596		100.00		596	7	SL HY	14.286	85	383			85
34	ELECTRIC DRYER	20091203	657		100.00		657	7	SL HY	14.286	94	423			94

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## Depreciation Detail Listing

Program Services  
For your records only

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Name(s) as shown on return

Social security number/EIN

SPECIAL KIDS INC

62-1718638

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
35	DONOR MGMT SYSTEM(FRO	20090921	19,446		100.00		19,446	5	SL HY	20	3,889	17,501			3,889
36	SOFTWARE FOR SERVER A	20090301	370		100.00		370	5	SL HY	20	74	333			74
37	SKIMS UPDATES	20091201	900		100.00		900	5	SL HY	20	180	810			180
38	GYM CABINETS	20091130	1,705		100.00		1,705	7	SL HY	14.285	244	1,098			244
39	TEAM ASK WEBSITE	20100610	9,800		100.00		9,800	5	SL HY	20	1,960	6,860			1,960
40	DELL-2LAPTOPS,3PC'S,1	20100713	5,837		100.00		5,837	5	SL HY	20	1,167	4,085			1,167
41	46"TV&BLU RAY PLAYER	20100801	1,470		100.00		1,470	5	SL HY	20	294	1,029			294
42	RECEIVER DENON	20100801	550		100.00		550	5	SL HY	20	110	385			110
43	CAMERA CANON REBEL	20100801	960		100.00		960	5	SL HY	20	192	672			192
44	PROJECTOR MITSUBISHI	20100801	1,253		100.00		1,253	5	SL HY	20	251	878			251
45	5 DELL COMPUTERS	20100819	3,646		100.00		3,646	5	SL HY	20	729	2,552			729
46	LYTEC SOFTWARE 2010	20101005	4,360		100.00		4,360	5	SL HY	20	872	3,052			872
47	3 COMPUTERS-HP 500B-P	20110531	1,110		100.00		1,110	5	SL HY	20	222	555			222
48	BALLS PIT	20110615	1,332		100.00		1,332	7	SL HY	14.285	190	570			190
49	VITAL SIGN MONITOR	20110805	2,778		100.00		2,778	5	SL HY	20	556	1,668			556
50	ANNEX ROOF	20120406	7,600		100.00		7,600	15	SL HY	6.667	507	760			507
51	LYTEC SERVER	20120416	1,682		100.00		1,682	5	SL HY	20	336	504			336
52	2006 CARGO TRAILER 12	20120507	2,100		100.00		2,100	7	SL HY	14.285	300	450			300
53	WHEEL CLAMP-CARGO(CAM	20120510	321		100.00		321	7	SL HY	14.285	46	69			46
54	2002 CHEVY EXPRESS VA	20120517	5,500		100.00		5,500	5	SL HY	20	1,100	1,650			1,100
55	IMPACT WEBSITE	20120630	14,801		100.00		14,801	5	SL HY	20	2,960	4,440			2,960
56	2 OUTSIDE GLASS DOORS	20120831	2,808		100.00		2,808	15	SL HY	6.667	187	281			187
57	3 HVAC UNITS	20120925	18,000		100.00		18,000	15	SL HY	6.667	1,200	1,800			1,200
58	7 DELL COMPUTERS	20121031	4,732		100.00		4,732	5	SL HY	20	946	1,419			946
59	DELL POWER EDGE 1900	20120101	2,799		100.00		2,799	5	SL HY	20	560	840			560
60	3 PIECE TOILET CHAIR	20121024	1,000		100.00		1,000	7	SL HY	14.285	143	214			143
61	2 PICNIC TABLES	20121203	1,000		100.00		1,000	7	SL HY	14.285	143	214			143
62	OTTOBOCK AQUANET TOIL	20121211	599		100.00		599	5	SL HY	20	120	180			120
63	WALKER	20121214	4,000		100.00		4,000	7	SL HY	14.285	571	857			571
64	BOLSTER SWING-OT/PT	20130131	578		100.00		578	7	SL MQ	12.5	72	72			72

\* Item was disposed  
of during current year.

## Depreciation Detail Listing

Program Services  
For your records only

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Name(s) as shown on return

SPECIAL KIDS INC

Social security number/EIN

62-1718638

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
65	4 OPTIPLEX 3010 MINTO	20130401	2,527		100.00		2,527	5	SL MQ	12.5	316	316			316
66	CHEST FREEZER	20130426	600		100.00		600	7	SL MQ	8.929	54	54			54
67	2 RIFTON TODDLER CHAI	20130731	908		100.00		908	7	SL MQ	5.357	49	49			49
68	12 X 16 METAL SHED	20130930	1,000		100.00		1,000	7	SL MQ	5.357	54	54			54
69	EMR SOFTWARE	20131126	13,900		100.00		13,900	5	SL MQ	2.5	348	348			348
70	OFFICE EQUIPMENT AND	20130221	9,000		100.00		9,000	7	SL MQ	12.5	1,125	1,125			1,125
71	RICOH COPIER	20130307	1,000		100.00		1,000	7	SL MQ	12.5	125	125			125
72	GAGGLE BUGGY	20130502	1,499		100.00		1,499	7	SL MQ	8.929	134	134			134
73	THERAPY BED	20130614	1,000		100.00		1,000	7	SL MQ	8.929	89	89			89
Asset(s) Sold															
7	LOBBY PLAY ISLAND	20040601	929		100.00		929	5		0		929			
18	PRINTER-ARNETTE ST (D	20070321	570		100.00		570	5		0		570			
<b>Totals</b>			<b>628,871</b>				<b>628,871</b>				<b>37,197</b>	<b>260,363</b>			<b>37,196</b>

Land Amount  
Net Depreciable Cost

628,871

ST ADJ:

\* Item was disposed  
of during current year.

## Depreciation Detail Listing

Management & General

For your records only

**2013**

PAGE 1

Name(s) as shown on return

**SPECIAL KIDS INC**

Social security number/EIN

62-1718638

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
2	LAND	19970101	35,404	35,404	100.00			0 0		0					
25	LAND 202 ARNETTE STR	20070215	84,000	84,000	100.00			0 0		0					
<b>Totals</b>			<b>119,404</b>	<b>119,404</b>											

Land Amount  
Net Depreciable Cost

119,404

ST ADJ:



Next Year's Depreciation

2013

Name						FEIN	
SPECIAL KIDS INC						62-1718638	
Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	BUILDING	19980301	253,225	SL	40	6,331
MGT	1	LAND	19970101		NDA	0	
PRG	1	50KW EMERGENCY GENERATOR	20010426	16,877	SL	5	
PRG	1	CLIMBING WALL	20030508	1,307	SL	5	
PRG	1	TREADMILL	20040123	4,905	SL	5	
PRG	1	BARRELL ROLL	20040625	1,284	SL	5	
PRG	1	GAIT TRAINER	20041008	705	SL	5	
PRG	1	MOBILE STORAGE	20040601	536	SL	5	
PRG	1	STACK CHAIRS	20040622	285	SL	5	
PRG	1	HOOFBEATS EQUIP	20050207	570	SL	5	
PRG	1	8 SIDED LOFT	20050620	3,444	SL	5	
PRG	1	ACS CART	20050822	1,957	SL	5	
PRG	1	PREDATORS GRANT EQUIPMEN	20060701	8,081	SL	5	
PRG	1	202 ARNETTE STREET	20070215	130,987	M	39	3,359
PRG	1	TERMINAL SERVER	20070207	5,506	M	5	
PRG	1	TELEPHONE SYSTEM-COMDIAL	20070227	3,551	M	5	
PRG	1	OFFICE FURNITURE-CHRIS	20070507	400	M	5	
PRG	1	SECURITY LIGHTS	20080331	2,068	SL	7	295
PRG	1	OFFICE RENOVATION ANNEX(	20080630	16,232	SL	15	1,082
PRG	1	SAVIN COPY MACHINE	20080331	2,725	SL	7	389
PRG	1	CRIB&ACCESSORIES	20080124	3,113	SL	7	445
PRG	1	PEAVEY ESCORT 2000 PORTA	20080929	500	SL	7	71
MGT	1	LAND 202 ARNETTE STREET	20070215		NDA	0	
PRG	1	DELL SERVERS-ARNETTE ST	20090414	2,401	SL	5	241
PRG	1	DELL COMPUTER-RACHEL	20090714	679	SL	5	67
PRG	1	DELL COMPUTER-MEGAN	20090714	679	SL	5	67
PRG	1	DELL COMP-TONI, ANDRE, JUL	20090819	4,266	SL	5	427
PRG	1	DELL COMPUTERS-JAMIE, ALE	20090819	2,445	SL	5	244
PRG	1	DELL COMPUTERS	20091015	2,075	SL	5	207
PRG	1	REFRIGERATOR-KENMORE	20091101	845	SL	7	121
PRG	1	OXYGEN CONCENTRATOR	20091101	596	SL	7	85
PRG	1	ELECTRIC DRYER	20091203	657	SL	7	94
PRG	1	DONOR MGMT SYSTEM(FROM A	20090921	19,446	SL	5	1,945
PRG	1	SOFTWARE FOR SERVER AT A	20090301	370	SL	5	37
PRG	1	SKIMS UPDATES	20091201	900	SL	5	90
PRG	1	GYM CABINETS	20091130	1,705	SL	7	244
PRG	1	TEAM ASK WEBSITE	20100610	9,800	SL	5	1,960
PRG	1	DELL-2LAPTOPS, 3PC'S, 14MO	20100713	5,837	SL	5	1,167
PRG	1	46"TV&BLU RAY PLAYER	20100801	1,470	SL	5	294
PRG	1	RECEIVER DENON	20100801	550	SL	5	110
PRG	1	CAMERA CANON REBEL	20100801	960	SL	5	192
PRG	1	PROJECTOR MITSUBISHI	20100801	1,253	SL	5	251
PRG	1	5 DELL COMPUTERS	20100819	3,646	SL	5	729
PRG	1	LYTEC SOFTWARE 2010	20101005	4,360	SL	5	872
PRG	1	3 COMPUTERS-HP 500B-P E5	20110531	1,110	SL	5	222
PRG	1	BALLS PIT	20110615	1,332	SL	7	190
PRG	1	VITAL SIGN MONITOR	20110805	2,778	SL	5	556
PRG	1	ANNEX ROOF	20120406	7,600	SL	15	507
PRG	1	LYTEC SERVER	20120416	1,682	SL	5	336
PRG	1	2006 CARGO TRAILER 12X5	20120507	2,100	SL	7	300
PRG	1	WHEEL CLAMP-CARGO(CAMPAB	20120510	321	SL	7	46

## Next Year's Depreciation

2013

Name						FEIN	
SPECIAL KIDS INC						62-1718638	
Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	2002 CHEVY EXPRESS VAN	20120517	5,500	SL	5	1,100
PRG	1	IMPACT WEBSITE	20120630	14,801	SL	5	2,960
PRG	1	2 OUTSIDE GLASS DOORS-ST	20120831	2,808	SL	15	187
PRG	1	3 HVAC UNITS	20120925	18,000	SL	15	1,200
PRG	1	7 DELL COMPUTERS	20121031	4,732	SL	5	946
PRG	1	DELL POWER EDGE 1900 SER	20120101	2,799	SL	5	560
PRG	1	3 PIECE TOILET CHAIR	20121024	1,000	SL	7	143
PRG	1	2 PICNIC TABLES	20121203	1,000	SL	7	143
PRG	1	OTTOBOCK AQUANET TOILET	20121211	599	SL	5	120
PRG	1	WALKER	20121214	4,000	SL	7	571
PRG	1	BOLSTER SWING-OT/PT	20130131	578	SL	7	83
PRG	1	4 OPTIPLEX 3010 MINTOWER	20130401	2,527	SL	5	505
PRG	1	CHEST FREEZER	20130426	600	SL	7	86
PRG	1	2 RIFTON TODDLER CHAIRS	20130731	908	SL	7	130
PRG	1	12 X 16 METAL SHED	20130930	1,000	SL	7	143
PRG	1	EMR SOFTWARE	20131126	13,900	SL	5	2,780
PRG	1	OFFICE EQUIPMENT AND FUR	20130221	9,000	SL	7	1,286
PRG	1	RICOH COPIER	20130307	1,000	SL	7	143
PRG	1	GAGGLE BUGGY	20130502	1,499	SL	7	214
PRG	1	THERAPY BED	20130614	1,000	SL	7	143
		TOTAL					37,016