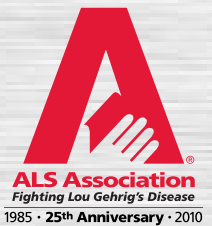




*25 Years  
of  
Service*

# The ALS Association

2010 Annual Report



# *Our Vision*

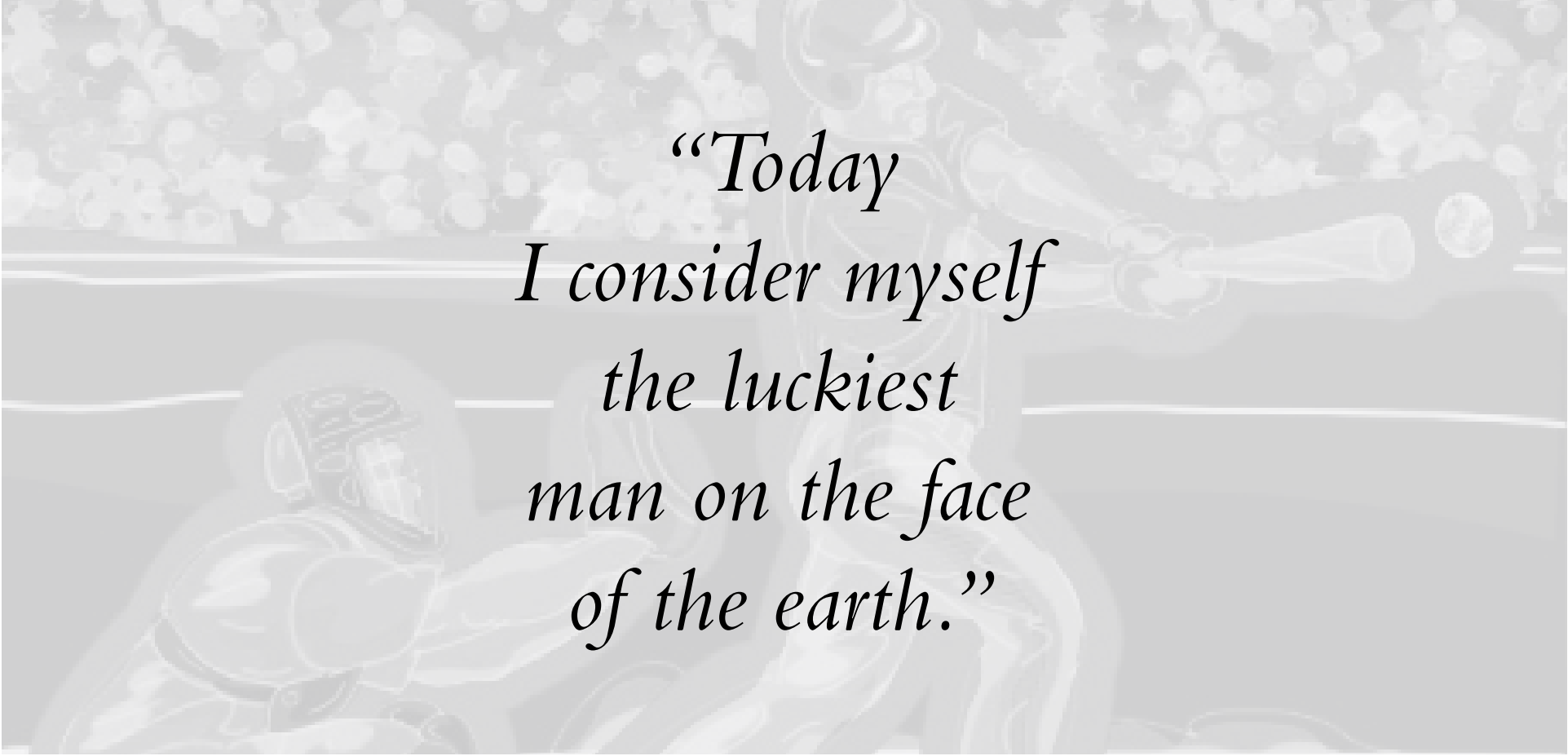
Create a world without ALS

# *Our Mission*

Leading the fight to treat and cure ALS through global research and nationwide advocacy while also empowering people with Lou Gehrig's Disease and their families to live fuller lives by providing them with compassionate care and support.



On July 4, 1939, a terminally ill Lou Gehrig delivered one of the most famous speeches of the 20th century, announcing to a riveted crowd at Yankee Stadium,



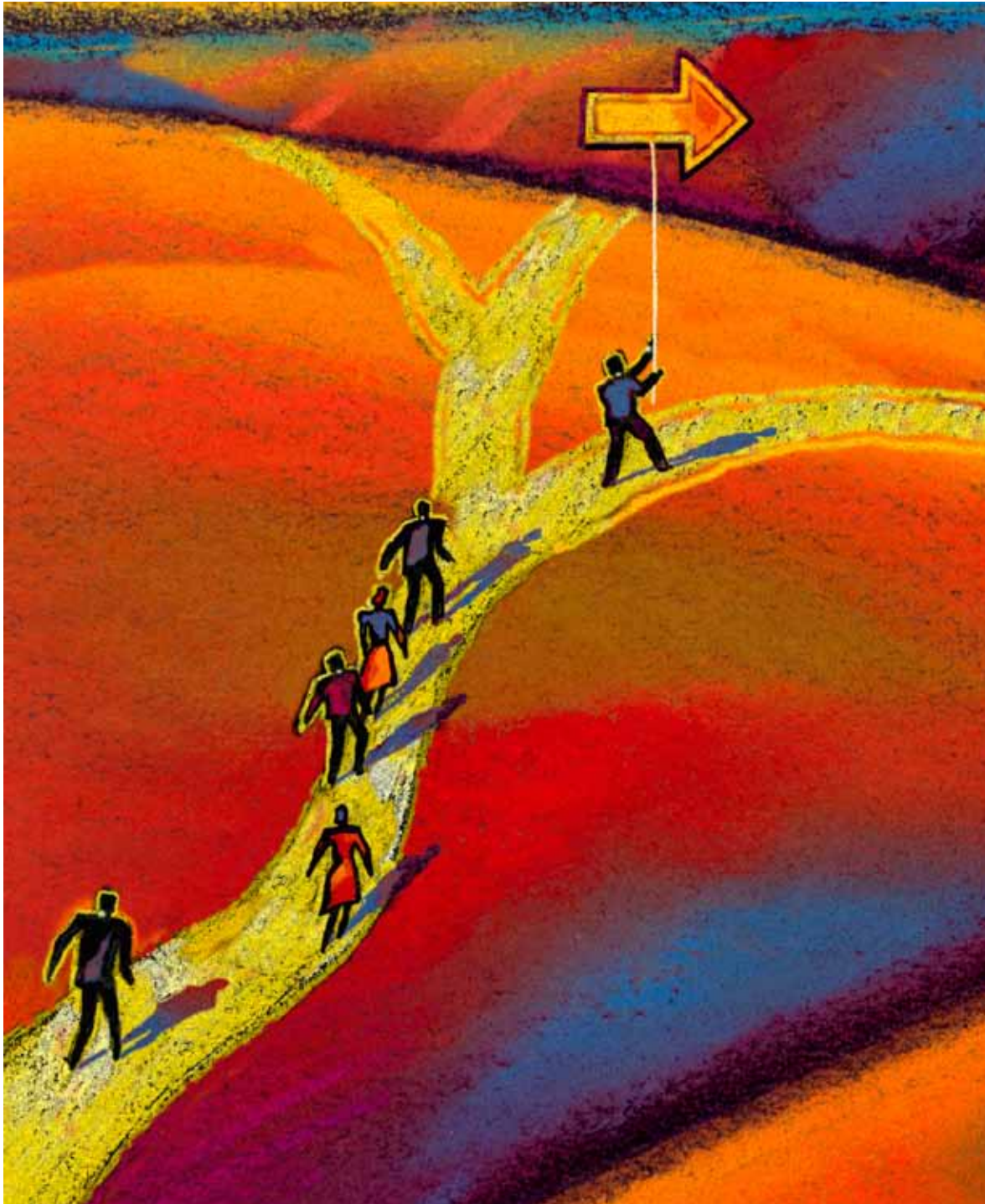
*“Today  
I consider myself  
the luckiest  
man on the face  
of the earth.”*

In reality, the Hall of Fame slugger was putting a brave face on a tragic condition that would soon bear his name. Gehrig had been diagnosed with amyotrophic lateral sclerosis (ALS), a neurodegenerative disease so relentless that even the man nicknamed “The Iron Horse” for his durability stood powerless against its destruction.

For 15 years, nothing could keep Gehrig off the field as he established a record that would last more than a half-century, playing in 2,130 consecutive games. But ALS, which causes the progressive degeneration and eventual death of the nerve cells that control movement, proved to be an intractable foe. Less than two years after the disease forced Gehrig out of the lineup and into retirement, it claimed his life.

At the time of Gehrig’s death, there was no cure for ALS. Sadly, that remains the case today. But a quarter-century ago, an organization was established that would quickly emerge as a most formidable opponent for Lou Gehrig’s Disease – and today there are signs that this terrible disease has met its match.

In 1985, the California-based ALS Society of America merged with the New York-based National ALS Foundation to form The ALS Association. This merger was heralded at the time as “the start of the end of ALS” by Lawrence Barnett, who spearheaded the union and is currently Chairman Emeritus of The ALS Association’s National Board of Trustees. What began as a grassroots organization quickly evolved into a national powerhouse, fighting Lou Gehrig’s Disease on every front – by leading research to find better treatments and a cure; by assisting patients and their families through support services and state-of-the-art care; by working with legislators to promote research and push for policies that benefit those affected by the disease; and by building public awareness and support for the cause. In FYE 2010, The ALS Association marked its 25th anniversary as a leader in the fight against ALS. There will be no celebrating until this devastating disease is defeated, but as The Association continues to gain momentum in its fight, there are many encouraging signs of progress.



*The road  
to effective  
treatments and  
a cure*

For 25 years, The Association has served as a catalyst for research to better understand Lou Gehrig's Disease in the laboratory and to translate that understanding to progress toward potentially effective treatments and a cure. Through international scientific meetings, global partnerships, and a variety of funding mechanisms, The Association has fueled innovation, bringing together and providing support for scientists with wide-ranging expertise in their efforts to exploit new and emerging technologies. In the last decade alone, The Association has committed more than \$55 million toward finding a cause and a cure for Lou Gehrig's Disease. The Association's groundbreaking Translational Research Advancing Therapies for ALS (TREAT ALS) program has dramatically accelerated the pace at which scientists are able to move important findings from the laboratory to clinical trials for patients.

The 25th-anniversary year was a particularly exciting and promising time for research. With the discovery of two new genes linked to familial ALS, new treatment approaches entering clinical trials for the first gene to be identified with ALS, and an ever-increasing global team of scientists quickly gaining ground, new treatments appear to be on the horizon for patients with Lou Gehrig's Disease. Among the highlights of FYE 2010:

**ALS GENE PROVIDES CLUES.** A newly discovered familial ALS gene was found to be associated with four percent of inherited ALS cases, providing another important window through which investigators can learn about how Lou Gehrig's Disease develops. Researchers at Massachusetts General Hospital and King's College London reported the connection between mutations in FUS/TLS, a gene known to be involved in DNA repair and the regulation of gene expression, and the inherited form of Lou Gehrig's Disease. For nearly a decade, The Association has supported the Gene Identification Project, an unprecedented effort involving a global consortium to more rapidly identify new genes linked to familial ALS by applying the same technology as that used in the Human Genome Project.

**STEM CELL RESEARCH SHOWS PROMISE.** The Association's research portfolio also paved the way for the development and testing of a surgical approach now being used in the first clinical trial in the United States for a stem cell transplant in ALS patients. Neuralstem, Inc. received approval from the U.S. Food and Drug Administration (FDA) to conduct a Phase I trial to treat Lou Gehrig's Disease with its spinal cord stem cells. The trial will study the safety of Neuralstem's cells and the surgical procedures and devices required for multiple injections of the cells directly

into the grey matter of the spinal cord. Advances in stem cell technology drove another exciting achievement in FYE 2010: the development of motor neurons from skin cells. Human embryonic stem cells represent a powerful source for generating cells for both disease modeling and brain repair, but ethical issues are raised by the use of destroyed embryos, and there are concerns about immune rejection of the cells if they were ever transplanted to a patient. In a recent breakthrough, adult human skin cells can now be reprogrammed to produce induced pluripotent stem (iPS) cells by transferring four powerful genes using viruses. These iPS cells share many characteristics with embryonic stem cells, but do not involve embryo destruction and could allay concerns about immune rejection. Investigators funded through The Association's programs have embarked on the first studies using human iPS cells – research that is expected to generate patient-specific motor neurons for use in understanding ALS disease mechanisms, finding new drug therapies, and potentially developing future cell therapies.

**TREAT ALS PROMOTES CLINICAL RESEARCH.** Finally, the TREAT ALS Clinical Trials Network has enabled increased participation for ALS research in clinical trials throughout the United States and has helped to draw new investigators to the studies. The infrastructure fostered by the network has enhanced trial design and has resulted in greater centralization of information. One important development resulting from the TREAT ALS effort in FYE 2010 was FDA approval of a clinical trial for antisense, an approach to reduce the production of the unwanted mutant SOD1, which is linked to 20 percent of familial ALS cases. The rapid transition of laboratory research to an antisense clinical trial is exactly what TREAT ALS has strived to achieve.



*A powerful  
voice for  
the ALS  
Community*

The ALS Association has provided a powerful voice for people with ALS and their families, helping to advance the fight for treatments and a cure as well as improve services available to those fighting Lou Gehrig's Disease. In FYE 2010, The Association's advocacy efforts have empowered the ALS community and have made a difference in the halls of Congress, at government agencies, and in state capitals across the country.

In recent years, unprecedented victories have resulted from the hard work of advocates from every state, coordinated by The Association's Washington, D.C., advocacy staff and supported by The Association's chapters. Whether it's enacting legislation to eliminate the 24-month Medicare waiting period, helping to secure benefits for military veterans with ALS, establishing a national ALS registry, or generating more than \$500 million in government funding for ALS research, these efforts are benefiting the lives of everyone who has been touched by the disease.

**NATIONAL ALS REGISTRY.** In FYE 2010, The Association worked with Congress to appropriate an additional \$6 million for what may ultimately become the largest ALS research project ever created – the national ALS registry within the U.S. Centers for Disease Control and Prevention (CDC). This represents a 20 percent increase over the previous year, bringing total funding for the registry to nearly \$16 million. The increase is particularly significant considering that overall funding for the CDC was increased by only 1.9 percent.

The registry already is operational and is beginning to identify cases of ALS across the country using national databases such as Medicare, Medicaid, and the Veterans Administration. In partnership with The Association, the CDC also created a national ALS registry website ([www.cdc.gov/als](http://www.cdc.gov/als)), which allows every single person with ALS in the United States to self-enroll in the registry. The registry is collecting unprecedented information about the disease nationwide, which may lead researchers to discover the cause, treatment, and cure for ALS.

**FEDERAL FUNDING INCREASES FOR RESEARCH, RESPITE CARE.** The ALS Association's advocacy efforts helped to increase total government funding for ALS research by approximately 30 percent in 2010 to nearly \$80 million. Along with the increased funding for the national ALS registry, The Association secured a 50 percent increase in funding for the ALS Research Program (ALSRP) at the Department of Defense (DOD), as Congress

provided \$7.5 million for the program in 2010. The ALSRP, the only ALS-specific program at DOD, is focused on translational research, with the explicit goal of finding a treatment for ALS. With this funding, Congress and DOD have generated a total of nearly \$18 million for ALS translational research in just three years.

The Association's advocacy paid off in other funding areas as well. The Economic Stimulus package enacted in 2009 resulted in an additional \$24 million in grant funding being awarded for ALS research projects across the country over two years. Moreover, for the second consecutive year, Congress appropriated an additional \$2.5 million for respite care. The funding is available to states on a competitive grant basis and will be used to expand their ability to support local respite care programs available to people with ALS and other diseases.

**MILITARY VETERANS AND SURVIVORS.** The Association continued to lead the fight for our military veterans, who are approximately twice as likely to develop ALS as the general public. In 2009, veterans with ALS and their survivors received more than \$125 million in benefits and compensation from the Department of Veterans Affairs. The benefits were the result of groundbreaking regulations championed by The Association in 2008, which established ALS as a “service-connected” disease, providing veterans with access to the highest level of VA benefits, including monthly disability compensation, survivors’ compensation, and full health care.

**ALS COMMUNITY VISITS CAPITOL HILL.** Nearly 1,000 advocates from across the country – including people with ALS and their families – convened in Washington, D.C., in May 2009 when The Association hosted the National ALS Advocacy and Public Policy Conference. In addition to participating in educational breakout sessions on the latest advocacy, research and patient services topics, attendees met with more than 400 members of Congress and their staffs, urging them to step up the government's fight against Lou Gehrig's Disease. The Conference, which is the single largest gathering of the entire ALS community, is one more example of how The ALS Association is empowering people with ALS and their families with the ability to make a difference in the fight for treatments and a cure.



*Care and  
support for  
patients  
and families*

While leading the fight for better treatments and a cure for Lou Gehrig's Disease through research, as well as working with policy-makers to promote the interests of the ALS community, The Association has never lost sight of an equally important aspect of its mission: improving the quality of life for people with the disease and the loved ones who are at their side.

Through comprehensive services and programs, The Association continues to provide vital support, education, and care through more than 100 affiliates nationwide: chapters, Certified Centers of Excellence and clinics. From the community outreach provided by the chapters to the care and management delivered by ALS experts at the centers and clinics, these affiliates ensure that patients and their families are never alone on this difficult journey.

**A GROWING GRASSROOTS NETWORK.** The ALS Association has a nationwide network of 42 chapters providing support to people with ALS and their families. Two chapters grew in FYE 2010: The Evergreen Chapter expanded its territory to include the entire states of Idaho, Montana and Alaska; and the Louisiana Chapter expanded its territory to include the state of Mississippi, becoming the Louisiana/Mississippi Chapter. The Western Pennsylvania/West Virginia Chapter became the Western Pennsylvania Chapter.

**RELIEF FOR CAREGIVERS.** The services offered by The Association's affiliates to patients and their families at the local level are invaluable – and, like the territory covered by the chapters, expanding. An example is the Care Connection program – consisting of a network of volunteers who support people with ALS and their caregivers and families by assisting with everyday activities and providing “time off” for the caregivers. This growing program is supported by The Association, which in FYE 2010 developed and distributed a “Care Connection in a Box” guide to assist chapters and clinics.

**ASSISTIVE TECHNOLOGY.** Thanks to a collaboration between the Greater Philadelphia Chapter and The Association's Patient Services department, the Augmentative Communication/Assistive Technology consulting program, funded by DynaVox Technologies, has continued to provide the professional services of an assistive technology specialist on a monthly basis. This program delivers a myriad of services to chapter and clinic staff as well as services to people with ALS and their families, including online educational sessions, a listserv, an assistive technology newsletter, and information and referrals.

**NATIONAL SUPPORT FOR CHAPTERS.** The chapters have an important ally in The Association's national office, which is continually finding new ways to meet its affiliates' needs. In FYE 2010, this included continuation of a webcam support-group program for the chapters, with all training and equipment provided by the national office until the individual chapters are able to support the program for their local ALS community themselves. DonorPro, which provides a mechanism for a uniform patient data set to monitor use of patient services and resource consumption, continues to be implemented in new chapters and supported by The Association's national staff. "The Exchange," an electronic newsletter, was successfully implemented as another outreach and educational approach for chapters to offer their constituents, with the number of subscribers reaching nearly 27,000. The newsletter provides general news, tips, information, and a question-and-answer section by an ALS center medical director.

**CERTIFIED CENTERS OF EXCELLENCE<sup>SM</sup>.** The ALS Association continues to work with the 34 ALS clinics in its Certified Centers of Excellence program, which designates facilities that meet rigorous clinical standards and pass a comprehensive site inspection. These nationally prominent centers provide multidisciplinary care for people with Lou Gehrig's Disease and their families. In FYE 2010, a brochure was developed to provide an overview of the multidisciplinary care delivered by the Certified Centers. The brochure, available to all chapters and centers and distributed to the public by request, includes interviews with people with ALS, medical directors, and members of the clinical team.

In addition to supporting the excellent care provided by these centers, The Association is continually looking to expand access to this level of expertise. In FYE 2010, The Association initiated a strategic assessment process to evaluate the needs for clinical care across the country and identify areas that are either unserved or underserved. During the International ALS/MND (motor neuron disease) Symposium in December 2009, The Association hosted a meeting of the certified center medical directors, to further explore this issue.



*Keeping  
the spotlight  
bright*

Lou Gehrig was the first to shine the national spotlight on ALS, and for the last 25 years The ALS Association has helped raise awareness of the disease to a level not seen since the world learned of the legendary Yankee's diagnosis.

Over the years, some of the most recognized faces in America have joined the fight against Lou Gehrig's Disease by appearing in national public service announcements (PSAs). Such notables as Jack Lemmon, Ted Danson, Helena Bonham Carter, Curt Schilling, Kate Linder, and most recently, Angela Lansbury have contributed their time and celebrity. These PSAs have kept Lou Gehrig's Disease in the public consciousness while reminding families with ALS that they are not alone.

**MAJOR LEAGUE BASEBALL PARTNERSHIP.** The ALS Association's 25th year coincided with the 70th anniversary of Gehrig's "Luckiest Man" speech, providing an opportunity to invoke the memory of the most famous ALS patient to further educate the public about the disease and raise money for ALS research.

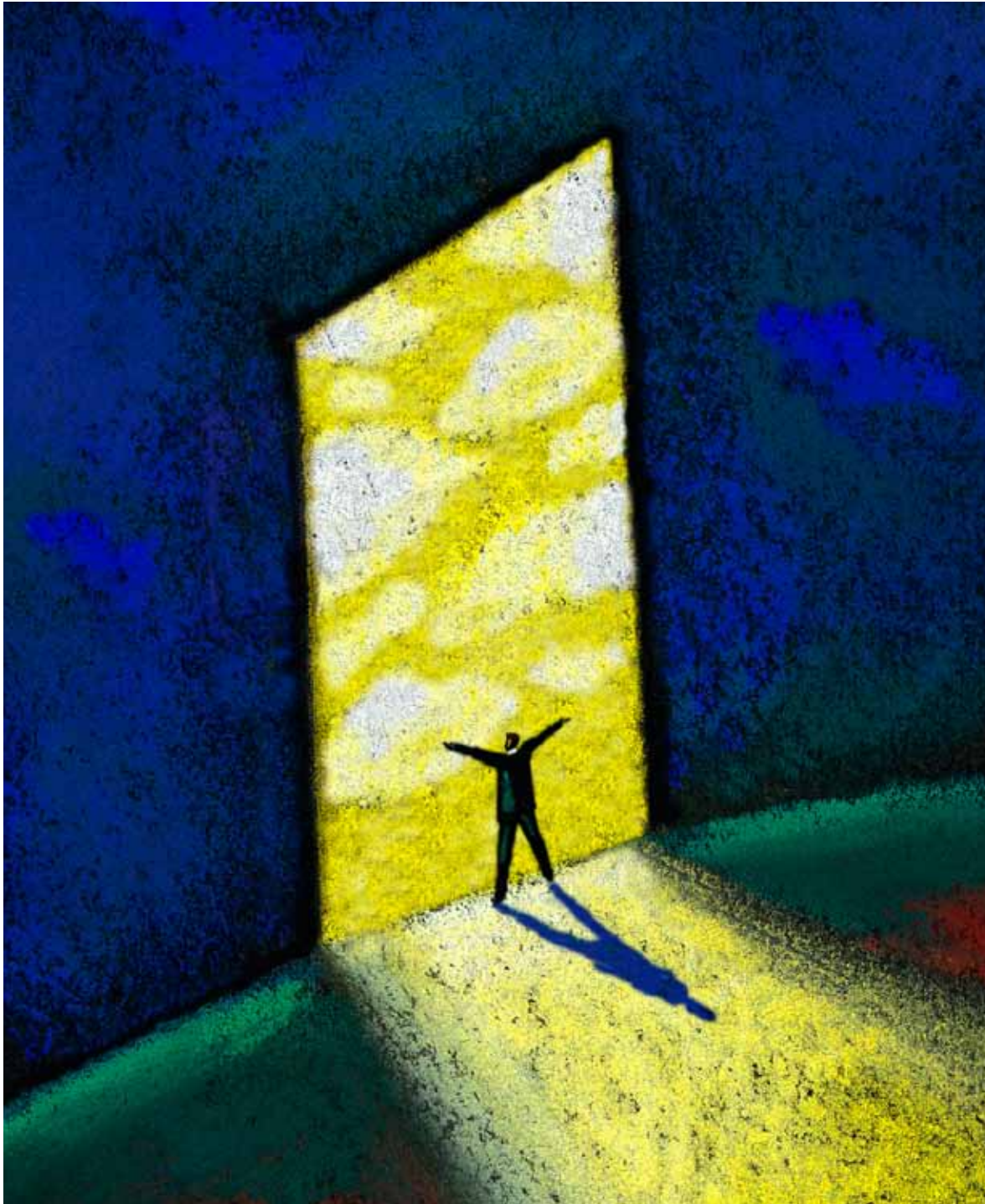
Developed by Major League Baseball (MLB) and adopted by Minor League Baseball, the "4 ALS Awareness" campaign commemorated the anniversary of Gehrig's speech with an array of activities at ballparks across America, which culminated on July 4. Highlights of the campaign included the introduction of patients and spouses on the field; live readings of Gehrig's speech by patients, celebrities and players; the playing of PSAs by former MLB players Curt Schilling and Nolan Ryan; and auctions. Players and coaches wore the "4 ALS Awareness" patch on their chests, and the "4 ALS Awareness" logo appeared on stadium scoreboards, on signage and on first base. In addition, teams donated ballpark suites for chapters to host patients and families.

4 ALS Awareness generated an unprecedented amount of national and local media attention, including coverage in major publications such as the *New York Times* and stories on programs such as NBC's "Today" show and "Nightly News," the "CBS Evening News with Katie Couric," and FOX Sports. The campaign also provided a significant boost to The ALS Association, which leveraged its partnership with MLB and the enhanced awareness in a variety of ways. A turnkey fundraising program, the Covering All the Bases Hitting Challenge, was developed for the chapters by the

national office as part of the “4 ALS Awareness” campaign. The national office created a campaign website with chapter donation pages to receive online contributions. More than 2,200 donors contributed to the 42 chapters. All told, more than \$300,000 was generated through contributions and auctions coordinated by MLB, individual donor contributions to the chapters, and a national direct mail appeal.

**WALK TO DEFEAT ALS.** The Association’s signature event, the annual Walk To Defeat ALS, draws more than 120,000 families, businesses and volunteers to approximately 150 events across the nation each year, raising money for local chapters. In FYE 2010, The Association enhanced the event profile through a 30-second television PSA. The spot utilized footage from the Walk video used at kickoffs and other events, and featured the theme line “Because you can.”

**PAYING TRIBUTE.** During May, ALS Awareness Month, special pages were featured on The Association website ([www.alsa.org](http://www.alsa.org)) to pay tribute to people with Lou Gehrig’s Disease and their families through profiles and photos. “ALS Across America” inspired the *New York Times* to develop a page for its online edition called “Patient Voices,” which included profiles of several ALS patients discussing their lives. In November, The Association mounted a coordinated media outreach campaign to commemorate National Family Caregivers Month and Veterans Day. As part of the effort, web pages featured profiles of ALS patient caregivers along with information about the U.S. military.



*Fulfilling  
the founders'  
vision*

In 1985, the founders of The ALS Association envisioned a world without Lou Gehrig's Disease. They hoped that by its 25th anniversary the disease would be conquered and The Association's work would be completed. Sadly, ALS continues to wreak havoc on the lives of families, with limited treatments and no cure. But thanks to the work of The Association, the brave people and families struggling with this devastating illness – and the countless others who will one day encounter the grim diagnosis until Lou Gehrig's Disease is defeated – have hope.

Forty-six years after Lou Gehrig's diagnosis put ALS in the national spotlight, The ALS Association brought that spotlight back. Every day in the 25 years since, The Association has been leading the fight to cure and treat ALS through global, cutting-edge research, and to empower people with Lou Gehrig's Disease and their families to live fuller lives by providing them with compassionate care and support. Through 25 years of hard work and investment, much progress has been made. More than ever before, there are encouraging signs that new, highly effective treatments and a cure are within reach.

The stage is set to carry out the bold vision put forth by The Association's founders 25 years ago: a world without ALS. An organization that specializes in hope, inspiration, innovation, and making a difference is determined not to allow another 25 years to pass without fulfilling that vision.

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# Statement of Financial Position

January 31, 2010 with Comparative Totals for 2009

## ASSETS

	2010	January 31, 2009
<b>ASSETS</b>		
Cash and cash equivalent	\$ 6,143,722	\$ 3,952,432
Investments in marketable securities	2,069,848	2,182,982
Receivables:		
Bequests	798,145	440,166
Chapters	4,137,374	3,480,942
Pledges, net	584,438	1,190,315
Other	39,970	43,869
Prepaid expenses	139,891	326,505
Beneficial interest in perpetual trusts	592,540	576,084
Contributions receivable from charitable remainder trusts	198,373	48,933
Property and equipment, net	491,563	728,335
Other assets	38,331	32,547
<b>TOTAL ASSETS</b>	<b>\$ 15,234,195</b>	<b>\$ 13,003,110</b>

## LIABILITIES AND NET ASSETS

### LIABILITIES

Grants payable	\$ 3,386,733	\$ 2,757,280
Accounts payable and accrued expenses	1,621,519	1,658,127
Annuity payment liability	626,808	648,562
Deferred rent	80,925	38,090
<b>Total liabilities</b>	<b>5,715,985</b>	<b>5,102,059</b>

### COMMITMENTS (Note 5)

### NET ASSETS

Unrestricted	4,240,391	2,499,087
Temporarily restricted	4,445,646	4,586,247
Permanently restricted	832,173	815,717
<b>Total net assets</b>	<b>9,518,210</b>	<b>7,901,051</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 15,234,195</b>	<b>\$ 13,003,110</b>

# Statement of Activities

for the year ended January 31, 2010 with comparative totals for 2009

	Unrestricted	Temporarily Restricted	Permanently Restricted	2010	Total	2009
<b>SUPPORT AND REVENUE:</b>						
Contributions	\$ 3,963,335	\$ 589,946		\$ 4,553,281	\$	7,780,499
Bequests	2,505,492	509,170		3,014,662		1,384,895
Chapters	3,536,975	2,720,449		6,257,424		5,919,715
Events	586,744			586,744		652,547
Federated campaigns	195,831			195,831		179,836
Interest income	34,543	42,983		77,526		186,824
Realized/unrealized gain (loss) on marketable securities	291,873	180,386		472,259		(745,854)
Other income	76,976			76,976		145,250
Gain on beneficial interest in perpetual trusts			\$ 16,456	16,456		77,333
Change in value of split-interest agreements		92,985		92,985		(957,612)
Net assets released from restrictions	11,191,769	4,135,919	16,456	15,344,144		14,623,433
Total support and revenue	4,276,520	(4,276,520)				
	15,468,289	(140,601)	16,456	15,344,144		14,623,433
<b>EXPENSES:</b>						
Research grants	4,471,709			4,471,709		6,484,112
Patient and community services	3,766,537			3,766,537		5,448,977
Public and professional education	1,982,730			1,982,730		2,133,338
Fund-raising	2,209,779			2,209,779		2,606,403
Administration	1,296,230			1,296,230		1,751,861
Total expenses	13,726,985			13,726,985		18,424,691
<b>CHANGE IN NET ASSETS</b>	1,741,304	(140,601)	16,456	1,617,159		(3,801,258)
<b>NET ASSETS—</b> Beginning of year	2,499,087	4,586,247	815,717	7,901,051		11,702,309
<b>NET ASSETS—</b> End of year	\$ 4,240,391	\$ 4,445,646	\$ 832,173	\$ 9,518,210	\$	7,901,051

# Statement of Functional Expenses

for the year ended January 31, 2010 with comparative totals for 2009

	Program Activities				Supporting Activities			Total Expenses	
	Research Grants	Patient and Community Services	Public and Professional Education	Total	Fund-raising	Administration	Total	2010	2009
<b>EXPENSES BEFORE DEPRECIATION:</b>									
Grant awards	\$ 3,970,485	\$ 418,768		\$ 4,389,253				<b>\$ 4,389,253</b>	\$ 7,193,702
Salaries, temporary help, and related expenses	269,072	2,105,008	\$ 887,405	3,261,485	\$ 844,483	\$ 640,718	\$ 1,485,201	<b>4,746,686</b>	5,710,225
Printing, publications, and public service announcements	10,703	215,907	140,120	366,730	377,856	2,694	380,550	<b>747,280</b>	1,252,160
Professional fees and contract services	87,284	218,704	169,949	475,937	344,669	238,204	582,873	<b>1,058,810</b>	1,076,130
Postage and shipping	1,051	52,801	27,034	80,886	361,115	5,937	367,052	<b>447,938</b>	474,283
Rent and occupancy	12,933	171,313	265,573	449,819	79,262	89,977	169,239	<b>619,058</b>	534,276
Travel and conferences	96,851	336,799	414,392	848,042	135,816	49,537	185,353	<b>1,033,395</b>	1,505,790
Telecommunications	3,543	74,105	27,026	104,674	14,223	24,271	38,494	<b>143,168</b>	163,668
Office supplies	1,127	13,355	3,278	17,760	2,800	4,812	7,612	<b>25,372</b>	42,763
Dues and subscriptions	514	25,063	10,602	36,179	2,480	55,123	57,603	<b>93,782</b>	75,952
Miscellaneous		36,208	1,059	37,267	5,599	120,150	125,749	<b>163,016</b>	211,147
Total expenses before depreciation	4,453,563	3,668,031	1,946,438	10,068,032	2,168,303	1,231,423	3,399,726	<b>13,467,758</b>	18,240,096
<b>DEPRECIATION</b>	18,146	98,506	36,292	152,944	41,476	64,807	106,283	<b>259,227</b>	184,595
<b>2010 TOTALS</b>	<b>\$ 4,471,709</b>	<b>\$ 3,766,537</b>	<b>\$ 1,982,730</b>	<b>\$ 10,220,976</b>	<b>\$ 2,209,779</b>	<b>\$ 1,296,230</b>	<b>\$ 3,506,009</b>	<b>\$ 13,726,985</b>	
<b>2009 TOTALS</b>	<b>\$ 6,484,112</b>	<b>\$ 5,448,977</b>	<b>\$ 2,133,338</b>	<b>\$ 14,066,427</b>	<b>\$ 2,606,403</b>	<b>\$ 1,751,861</b>	<b>\$ 4,358,264</b>		<b>\$ 18,424,691</b>

**PERCENTAGE OF TOTAL EXPENSES:**

2010	32.6%	27.4%	14.5%	74.5%	16.1%	9.4%	25.5%	<b>100.0%</b>	
2009	35.2%	29.5%	11.6%	76.3%	14.2%	9.5%	23.7%		100.0%

# Statement of Cash Flows

January 31, 2010 with comparative totals for 2009

	2010	For the Year Ended January 31, 2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 1,617,159	\$ (3,801,258)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	259,227	184,595
Loss on disposal of property and equipment		24,780
Realized/unrealized gain (loss) on marketable securities	(472,259)	745,854
Gain on beneficial interest in perpetual trusts	(16,456)	(77,333)
Contribution of equipment	(245,000)	
Noncash contributions to investments	(211,150)	(470,078)
Change in value of charitable remainder trusts	(149,440)	825,856
Changes in operating assets and liabilities:		
Receivables:		
Bequests	(357,979)	62,104
Chapters	(656,432)	(108,342)
Pledges, net	605,877	302,683
Other	3,899	63,103
Prepaid expenses	186,614	(185,377)
Other assets	(5,784)	(141)
Grants payable	629,453	(706,379)
Accounts payable and accrued expenses	(36,608)	(347,563)
Annuity payment liability	(21,754)	150,567
Deferred rent	42,835	26,114
<b>Net Cash Provided by (Used In) Operating Activities</b>	<b>1,417,202</b>	<b>(3,555,815)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sold and matured investments	1,165,693	2,196,703
Purchases of investments	(369,150)	(2,189,629)
Purchases of property and equipment	(22,455)	(288,872)
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>774,088</b>	<b>(281,798)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>2,191,290</b>	<b>(3,837,613)</b>
<b>CASH AND CASH EQUIVALENTS – Beginning of year</b>	<b>3,952,432</b>	<b>7,790,045</b>
<b>CASH AND CASH EQUIVALENTS – End of year</b>	<b>\$ 6,143,722</b>	<b>\$ 3,952,432</b>

# Notes to the Financial Statements

January 31, 2010 with comparative totals for 2009

## Note 1 Description of Operations and Summary of Accounting Policies

### *The Association*

The Amyotrophic Lateral Sclerosis Association (The Association or ALSA) was organized in 1985 through the merger of its predecessors, The Amyotrophic Lateral Sclerosis Society of America and The National ALS Foundation, Inc. The Association's principal purpose is to fund research directed at finding the cause and cure for the disease, amyotrophic lateral sclerosis (ALS), commonly known as "Lou Gehrig's Disease." In addition, The Association provides educational and other services to patients and their families, health care professionals, legislators, and local communities, principally through the dissemination of informative literature and presentation of public awareness and advocacy programs and scientific symposiums and by accrediting, with local chapter support, activities of patient care clinics known as ALS Association Centers.

The Association is a not-for-profit, voluntary health organization, exempt, together with its affiliated chapters, from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code). The ALS Association and its chapters are classified collectively as a publicly supported charitable organization under Section 509(a)(1) and qualify for the maximum charitable contribution deduction by donors under Section 170 (b)(1)(A)(vi) of the Code.

These financial statements do not include the accounts of affiliated chapters since, subject to their agreements with ALSA, they are independently controlled by their own governing boards.

### *Basis of Presentation*

In June 2009, the Financial Accounting Standards Board (FASB) established the Accounting Standards Codification (Codification or ASC) as the source of authoritative accounting principles recognized by the FASB to be applied by non-governmental entities in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). Existing GAAP was not intended to be changed as a result of the Codification and, accordingly, the change did not impact the Association's financial statements. The ASC does change the way the guidance is organized and presented.

The accompanying financial statements include a statement of financial position that presents the amounts for each of three classes of net assets – unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets – based on the existence or absence of donor-imposed restrictions, a statement of activities that reflects the changes in those categories of net assets, and a statement of functional expenses that associates expenses with service efforts.

Unrestricted net assets include those net assets that may be used by the Association for any of its programs or administrative support. Temporarily restricted net assets include those net assets whose use by the Association has been limited by donors to specified purposes or time restrictions. Permanently restricted net assets include those net assets that must be maintained in perpetuity.

### *Prior-Period Information*

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such

information should be read in conjunction with the Association's financial statements for the year ended January 31, 2009, from which the summarized information was derived.

### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### *Cash and Cash Equivalents*

Cash equivalents are defined as money market funds and other highly liquid investments with maturities of three months or less at the date they are purchased.

### *Investments in Marketable Securities*

Investments are initially recorded at cost if purchased, or at fair value at the date of donation if contributed. Subsequent to acquisition, investments are reported at their fair value. Investment income and realized and unrealized gains and losses are recognized as unrestricted net assets unless their use is temporarily or permanently restricted by donors to a specified purpose or future period. The fair value of investments in securities traded on a national securities exchange are valued at the closing price on the last business day of the fiscal year, whereas securities traded on the over-the-counter market are valued at the last reported bid price.

### *Financial Risk*

The Association maintains cash in bank deposit accounts which, at times, may exceed federally insured limits. The Association has not

experienced any losses in such accounts. Given the current economic environment and risks in the banking industry, there is risk that these deposits may not be readily available or may not be covered by insurance.

The Association's investments are exposed to various risks, such as market and credit risks. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term could materially affect investment balances and the amounts reported in the financial statements.

### *Contributions and Bequests*

Contributions, including endowment gifts and pledges, are recognized as support in the period received or pledged. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Amortization of the discount to present value is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Bequests are recognized at the time the Association's right to them is established by a court and the proceeds are subject to reasonable estimation.

Donations and bequests received with donor stipulations as to their intended use are reported in the statement of activities as restricted support. Temporarily restricted net assets are reclassified as unrestricted net assets when restrictions are met.

Contributed services are reported at fair value in the financial statements for voluntary donations of services when those services (1) create or enhance non-financial assets or (2) require specialized skills provided by individuals possessing those skills and are services

which would be typically purchased if not provided by donation. The Association receives a substantial number of volunteer hours donated by individuals in program services and fund-raising campaigns which are not recorded in the financial statements. Donated materials are recorded at their fair value at the date of the gift. If donors stipulate how long donated assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of goods are recorded as unrestricted support.

Beneficial interests in perpetual trusts are recognized as revenue when the Association is notified of the trust's existence in accordance with the terms and provisions of the trust. The fair value of the contribution is estimated using the fair value of the assets contributed to the trust, unless facts and circumstances indicate that the fair value of the beneficial interest differs from the fair value of the assets contributed to the trust. The contribution is classified as permanently restricted support, and annual distributions from the trust are reported as investment income that increases unrestricted net assets. At each reporting date, the beneficial interest is remeasured at fair value using the same valuation technique that was used to measure the asset initially and the change in fair value is recognized as permanently restricted gains or losses.

The Association is the beneficiary of two charitable remainder trusts for which the Association is not the trustee. The Association recognizes the present value of the estimated future benefits to be received when the trust assets are distributed as temporarily restricted contribution revenue and as a receivable. Adjustments to the receivable to reflect amortization of the discount and revaluation of the present value of the estimated future payments to the lifetime beneficiary are recognized in the statement of activities as change in value of split-interest agreements.

### *Chapter Support*

The Association has a revenue sharing practice with affiliated chapters. Chapter support is recognized as support revenue when earned by the

affiliated chapter based on the current revenue sharing plan. From time-to-time, the Association may advance funds for working capital needs to affiliated Chapters. Generally, repayment of the advances begins one year from the date of the last advance installment. Repayments of these advances are made annually by the Chapters over a three-year period. Advances receivable from Chapters amounted to \$226,000 and \$240,000 for the years ended January 31, 2010 and 2009, respectively.

### *Property and Equipment*

Expenditures for property and equipment are capitalized at cost or, for donated assets, fair value at the time of donation. Depreciation and amortization is provided on a straight-line basis over the estimated useful lives of the related assets, ranging from three to five years.

### *Research Grant Expense*

Conditional research grants (see Note 5) are expensed by ALSA as the researchers substantially meet the terms and conditions of the grant during the grant period. Unconditional research grants are expensed when made.

### *Functional Expenses*

The costs of providing various programs and activities of the Association have been summarized on a functional basis in the statements of activities and functional expenses. The majority of expenses are directly identified with a program, activity, or supporting service and allocated accordingly. Expenses not directly identified are allocated among programs, activities, and supporting services based on the judgment of management.

### *Allocation of Joint Costs*

Although the Association is permitted through accounting guidance to allocate to its programs a portion of its costs associated with

its fund-raising efforts, it has elected to report all such costs as fund-raising costs and has done so for the years ended January 31, 2010 and 2009.

### *Income Taxes*

The Association is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and state taxes related to revenue received in connection with exempt programs. The Association recognizes the financial statement benefit of tax positions, such as its filing status as tax-exempt, only after determining that the relevant tax authority would more likely than not sustain the position following an audit. The Association is subject to potential income tax audits on open tax years by any taxing jurisdiction in which it operates. The statute of limitations for federal purposes is three years and for state purposes is generally three to four years.

### *Subsequent Events*

The Association has evaluated subsequent events and transactions for potential recognition or disclosure through July 8, 2010, the date financial statements were available to be issued.

## Note 2 Investments in Marketable Securities

Investments in marketable securities consist of the following:

	2010	January 31, 2009
Mutual funds and equity securities	\$ 1,519,313	\$ 1,181,485
Corporate bonds	453,186	906,897
US Government agency obligations	97,349	94,600
	<u>\$ 2,069,848</u>	<u>\$ 2,182,982</u>

## Note 3 Pledges Receivable

The Association anticipates collection of outstanding pledges receivable as follows at January 31, 2010 and 2009:

	2010	January 31, 2009
Gross amounts due in:		
Less than one year	\$ 287,012	\$ 470,750
One to five years	332,700	764,809
More than five years	40,000	55,000
	<u>659,712</u>	<u>1,290,559</u>
Less discount to present value	(43,677)	(87,288)
Less reserve for uncollectible	(31,597)	(12,956)
	<u>\$ 584,438</u>	<u>\$ 1,190,315</u>

Amounts presented above have been discounted to present value using rates ranging from 1.65% to 5.0%.

## Note 4 Property and Equipment

Property and equipment consists of the following:

	2010	January 31, 2009
Furniture and equipment	\$ 700,740	\$ 733,297
Software	314,821	314,821
Leasehold improvements	176,816	176,816
	<u>1,192,377</u>	<u>1,224,934</u>
Less accumulated depreciation and amortization	(700,814)	(496,599)
	<u>\$ 491,563</u>	<u>\$ 728,335</u>

## Note 5 Commitments

### Research Grants

The Association enters into conditional commitments semiannually to award scientific research grants. Research grants are awarded after review by ALSA's Scientific Review Committee and approval by the Board of Trustees. Subject to an annual review and reapproval process, these grants generally cover a period of one to three years.

Subject to the grantees' meeting the applicable terms and conditions timely, conditional grants awarded to date will become payable as follows:

	Year Ending January 31,
2011	\$ 6,798,473
2012	492,750
	<u>\$ 7,291,223</u>

Except as previously provided for by restricted gifts (see Note 3), the Association's ability to meet these grant commitments may be dependent on future contributions to be received.

### Leases

The Association leases offices in California, Illinois, New York, Maine, New Hampshire, Vermont, and Washington, D.C. under operating leases expiring through December 2015. The leases require monthly rental payments of approximately \$41,000 and contain certain escalation clauses. In addition, ALSA pays a pro-rata share of real estate taxes and other operating expenses. Deferred rent payment obligations result primarily from recognition of rent expense on a straight-line basis over the lease period.

Minimum rental payments due under the leases are as follows:

	Year Ending January 31,
2011	\$ 497,008
2012	525,510
2013	526,016
2014	540,778
2015	555,957
Thereafter	548,851
	<u>\$ 3,194,120</u>

Rent expense under the current and prior leases, excluding other extra charges, amounted to \$569,070 and \$477,719 for the years ended January 31, 2010 and 2009, respectively.

### Purchase Commitments

The Association has entered into purchase agreements with a hotel for guest rooms relating to its annual conferences. Purchases under these agreements are expected to approximate \$362,000, \$309,000, and \$321,000 for the years ending January 31, 2011, 2012, and 2013, respectively. Should the agreement be cancelled, the Association may be subject to significant cancellation fees contingent on the ability of the rooms to be resold.

## Note 6 Temporarily Restricted Net Assets

As of January 31, 2010, net assets are temporarily restricted for the following purposes:

Research awards	\$ 4,211,082
Other programs	234,564
	<hr/>
	\$ 4,445,646

## Note 7 Permanently Restricted Net Assets

Permanently restricted net assets includes the beneficial interests in two trusts that the Association does not administer. The investments of each trust are administered by a trustee, who is independent of the Association, and distributions are made to the Association in accordance with the trust agreement for each trust. The beneficial interests in these trusts approximated \$593,000 and \$576,000 at January 31, 2010 and 2009, respectively.

Permanently restricted net assets also includes research endowment principal of approximately \$240,000, which is held in perpetuity to generate earnings to support research expenditures.

## Note 8 Employee Benefit Plan

The Association maintains a 401(k) defined contribution plan, which is subject to limitations set forth by the Internal Revenue Code. The plan covers all employees who meet the requirements of the plan. The total expenses relating to the plan were \$109,352 and \$123,402 for the years ended January 31, 2010 and 2009, respectively.

## Note 9 Fair Value Measurements

The Association uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine the fair value disclosures. The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in many instances, there are no quoted market prices for the Association's various financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument. The Association groups its assets and liabilities measured at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

The three levels of the fair value hierarchy are as follows:

- ⌘ Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Association has the ability to access at the measurement date.
- ⌘ Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- ⌘ Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following table presents assets that are measured at fair value on a recurring basis at January 31, 2010 and 2009:

	Fair Value Measurements at January 31, 2010			January 31,	January 31,
	Level 1	Level 2	Level 3	2010	2009
Assets:					
Investments in marketable securities	\$ 2,069,848			\$ 2,069,848	\$ 2,182,982
Beneficial interest in perpetual trusts		\$ 592,540		592,540	576,084
Contributions receivable from charitable remainder trusts			198,373	198,373	48,933
	\$ 2,069,848	None	\$ 790,913	\$ 2,860,761	\$ 2,807,999

## Note 10 Subsequent Event

During February 2010, the Association received proceeds from a bequest of approximately \$880,000. The Association has been notified that it is the beneficiary of additional assets from the related estate, however, the amount and the expected date of distribution are not known.

# Independent Auditors' Report

The Board of Trustees  
The Amyotrophic Lateral Sclerosis Association

We have audited the accompanying statement of financial position of The Amyotrophic Lateral Sclerosis Association (the "Association") as of January 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Association's 2009 financial statements and, in our report dated June 17, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association at January 31, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Long Beach, California  
July 8, 2010

# Report of The Treasurer and Chief Financial Officer

## *Financial Condition*

It is with some personal sadness that I prepare this report. As we all know, all good things must come to an end. After more years than seem possible, this will be my last Annual Report as Treasurer and Chief Financial Officer of The ALS Association. Bylaws of The Association have recently incorporated term limits for members of its Board, and I am now well into my last year of those limits. Thus, I will soon be bidding adieu to the National Board of Trustees. Although there have been “downs” along the way, there have been many more “ups,” and I have thoroughly enjoyed my role.

On the other hand, it is with joy that I am able to report that The Association, with the fiscal year that ended January 31, 2010, appears to have turned a financial corner from its prior two fiscal years.

The total combined revenue of The ALS Association and its affiliates again came within a whisker of the \$50 million mark. The combined total revenue was \$49,178,830, an accomplishment which continues to demonstrate that despite the economic challenges that have been faced by The ALS Association, along with so many other 501(c)(3) organizations, the strength of the unity of The Association and its affiliates has continued to prevail. The revenue of The Association was nearly \$721,000 more during this fiscal year than the previous year, which resulted in a gain for the year of \$1,617,159 and a turnaround of \$5,418,417 from the previous year. This is particularly remarkable given the policy of The ALS Association to do its utmost, under the circumstances, to maintain total program activities at a level consistent with its prior years of operation.

Additional good news is that, while acknowledging the realities of the continuing economic issues faced by the general community of charitable organizations, The Association’s financial projections for the current fiscal year anticipate another year of revenue exceeding expenses, and the budget recently adopted by The ALS Association for the upcoming fiscal year forecasts similar results, even with increased program expenditures.

Among the accomplishments of The ALS Association during fiscal year 2010 were the following:

- ✧ Nearly 1,000 people, representing 48 different states, attended the annual National Advocacy Day and Public Policy Conference in Washington, D.C., in May. More than 100 of them were ALS patients. The attendees, who in the past have successfully encouraged Congress to adopt major programs to benefit the ALS community, met with more than 400 different Members of Congress and their staffs to promote the public policy priorities of The ALS Association.
- ✧ The Association, in partnership with the U.S. Centers for Disease Control and Prevention, created a website to facilitate the nationwide collection of information about the disease for use in the National ALS Registry, which is anticipated to become the single largest ALS research program ever. The Association worked with Congress to obtain a 20-percent increase in funding for the operation of the registry.
- ✧ Through the help of The Association’s advocacy efforts, a 50 percent increase in funding for the ALS Research Program at the Department of Defense was obtained, and an additional \$24 million for ALS research projects across the country has been awarded.

- ✧ The ALS Association Center of Excellence<sup>SM</sup> program, which provides multidisciplinary care for Lou Gehrig's Disease patients, continued to strengthen its clinic programs during fiscal year 2010 as it worked closely with 34 Centers.
- ✧ In addition to the numerous research grants already in progress during the fiscal year, The Association added 23 investigator-initiated research projects, 14 Association-initiated research projects, and three new postdoctoral fellows to its folio.
- ✧ With the ongoing support of The ALS Association and its research program, a new familial ALS gene was discovered by researchers in Massachusetts and London, which is anticipated to be associated with four percent of inherited ALS victims.

With the help of The Association's TREAT ALS (Translational Research Advancing Therapy for ALS) clinical research program and the new investigators the program has helped to attract to ALS research, the FDA employed an accelerated approval process to approve a clinical trial aimed at reducing the production of the unwanted SOD1.

Across the country, more than 120,000 people participated in 150 Walks to Defeat ALS, raising considerable program funds for The Association's Chapters.

During fiscal year 2010, the reserves (net assets) of The Association increased from the activities of The Association by \$1,617,159. Unrestricted net assets increased by \$1,741,304; temporarily restricted net assets decreased by \$140,601; and permanently restricted net assets increased by \$16,456.

Total assets increased by \$2,231,085, and liabilities increased by \$613,926 - resulting in the \$1,617,159 increase in net assets. The Association's cash and investments increased by \$2,078,156 to \$8,213,570, and its receivables increased by \$404,635.

Since The ALS Association considers itself and its affiliates as one entity, the organization has, as it has done for the past few years, determined that it is appropriate to present combined financial information of the national office with its affiliates. Accordingly, the aggregate net assets of The ALS Association and its affiliates is \$28,166,291, an increase of 3.36 percent from the aggregate adjusted net assets of the previous fiscal year.

### *Results Of Operations*

Revenue from all sources for the fiscal year of The ALS Association that ended January 31, 2010, was \$15,344,144, an increase of \$720,711 from the previous year.

General contributions decreased from \$7,780,499 to \$4,553,281, down \$3,227,218; revenue from chapters to The Association grew from \$5,919,715 to \$6,257,424, an increase of \$337,709; and revenue from bequests increased from \$1,384,895 to \$3,014,662, an increase of \$1,629,767. Revenue from all other sources, other than marketable securities and split-interest agreements, during fiscal year 2010 was \$953,533, compared to \$1,241,790 for the previous year. As a consequence of the general increase in market value of investments during the year throughout the world, the marketable securities owned by The Association and the aggregate value of investments in split-interest agreements for the ultimate benefit of The Association gained value of \$2,268,710, when compared to the prior fiscal year.

Total expenses of the national office of The ALS Association for the fiscal year were \$13,726,985, compared to \$18,424,691 in the prior year, as the result of some necessary "belt-tightening." Nevertheless, total program expenses remained high at 74.5 percent of overall expenses for the year. Patient and Community Services expenditures decreased by \$1,682,440 to a total of \$3,766,537. Research was 32.6 percent of total expenditures for the year, decreasing by \$2,012,403 to \$4,471,709, and Public and Professional Education was 14.5 percent of total expenditures for the year, decreasing by \$150,608 to \$1,982,730.

The fundraising expenses of The ALS Association, expressed as a percentage of all expenses, increased slightly from 14.2 percent to 16.1 percent, and its administrative expenses have continued to remain below 10 percent, at 9.4 percent. Total combined revenue of The ALS Association national office and its affiliates was \$49,178,830 during fiscal 2010. Total expenses were \$48,264,461. Program expenses were \$35,277,940, or 73.1 percent of all expenditures throughout the entire ALS Association system. The balance of the expenditures, \$12,986,521, represented administration and fundraising expenses.

### *Combined Financial Operations National Office and Affiliates*

Fiscal Year Ended January 31, 2010

Total Combined Revenue		\$49,178,830
Total Combined Expenses		
Research	\$ 5,504,323	
Other Program Activities	29,773,617	
Fundraising	8,000,560	
General & Administration	4,985,961	
Total Expenses		48,264,461
Change In Net Assets:		\$ 914,369
Net Assets:		
Beginning of Year - as adjusted		\$27,251,922
End of Year		28,166,291

### *Statement of Responsibility for Financial Statements and International Control*

Management of The Amyotrophic Lateral Sclerosis Association has prepared the accompanying financial statements, and, together with the National Board of Trustees of The Association, is responsible for their integrity and objectivity and for their consistency with other financial information included in this annual report. These financial statements have been prepared in conformity with generally accepted accounting principles applicable to voluntary health and welfare organizations. They are based, in part, on management's estimates and judgments, particularly with regard to the allocation of functional expenses.

To meet this responsibility, management, under the direction of the Treasurer and Chief Financial Officer of The Association, as well as the oversight of the Finance and the Audit Committees of the Board of Trustees, has established and continues to maintain an internal control structure, the principal objectives of which are (1) to provide management and the Board with reasonable assurance about the reliability of the financial reporting process, and (2) to safeguard The Association's resources and provide reasonable assurance that they are used in accordance with the authorizations of management and the Board and all applicable donor restrictions.

The Association's internal control system continues to be documented by written policies and procedures that are communicated to appropriate staff, which were initially formulated and adopted on January 17, 1991, and which have been modified and revised as necessary, frequently on an annual basis. They were again reviewed and revised as recently as April 1, 2007, and they continue to be strongly relied upon by The ALS Association as time goes on. Additionally, consideration is given and appropriate response made to any recommendations concerning The Association's internal

control structure and procedures after review and as received from The Association's independent auditors, and, when felt to be appropriate, The Association seeks out such advice from them.

The Association's financial statements have been audited by the firm of Windes & McClaughry, independent certified public accountants (acknowledged by Inside Public Accounting as one of the Top 25 Best of the Best Accounting Firms in the Country), whose separate report thereon also appears in this annual report. The selection and engagement of Windes & McClaughry as The Association's independent auditors was approved by the Audit Committee of the Board and confirmed by the Board. In addition to approving the selection of independent auditors on behalf of the Board, the Audit Committee (1) meets periodically with The Association's independent auditors to review and discuss their audit approach, scope and findings; (2) in conjunction with management and the Chief Financial Officer, oversees, monitors and evaluates The Association's internal control structure to obtain reasonable assurance of its continuing effectiveness; and (3) reports its activities and conclusions to the Board.

Based on the results of these continuing evaluations, The Association believes that, as of January 31, 2010, The Association's internal control structure effectively continues to achieve the objectives set forth in the second paragraph of this statement of responsibility.

**Benjamin S. Ohrenstein, Esquire, CPA**  
**Treasurer and Chief Financial Officer**  
**The ALS Association**



## The ALS Association Certified Centers™

These clinical care facilities have been certified by The ALS Association as having met a rigorous standard of quality care for ALS patients. Each has a multidisciplinary team approach to provide a continuum of care as well as appropriate diagnostic capabilities. These Centers of Excellence provide a uniform standard of quality care regardless of race, color, creed.

### **Banner Good Samaritan Regional Medical Center**

1012 E. Willetta Street  
Phoenix, AZ  
602/839-6533  
Director: Todd Levine, M.D.

### **Mayo Clinic Scottsdale**

13400 E. Shea Boulevard  
Scottsdale, AZ  
480/301-8000  
Directors: E. Peter Bosch, M.D.  
Co-Director: Mark A. Ross, M.D.

### **Forbes Norris ALS Research Center California Pacific**

Medical Center  
2324 Sacramento Street  
San Francisco, CA 94115  
415/923-3604  
Jonathan Katz, M.D.

### **The ALS Center at the University of California, San Francisco**

350 Parnassus Avenue, Suite 500  
San Francisco, CA 94117  
415/476-7581  
Director: Catherine Lomen-Hoerth,  
M.D., Ph.D.

### **Neuromuscular ALS Clinic**

Hospital for Special Care  
2150 Corbin Avenue  
New Britain, CT 06053  
860/827-4924  
Director: Kevin Felice, D.O.

### **George Washington University Department of Neurology— ALS Center**

2150 Pennsylvania Avenue,  
NW, 7-401  
Washington, DC 20037  
202/741-2700  
Director: Elham Bayat M.D.

Mayo Clinic Jacksonville  
4500 San Pablo Road S  
Department of Neurology  
Jacksonville, FL 32224-1865  
904/953-2000  
Director: Kevin Boylan, M.D.

### **Medical College of Georgia**

1120 15th Street  
Department of Neurology, EMG Lab  
Augusta, GA 30912-0004  
706/721-4581  
Director: Michael H. Rivner, M.D.

### **Indiana University ALS Center at Wishard Health Services**

1050 Wishard Boulevard  
Neurology Dept. Regenstrief 6th Floor  
Indianapolis, IN 46202  
317/915-9888  
Director: Robert J. Pascuzzi, M.D.

### **University of Kansas Medical Center**

1008 Wescoe  
3901 Rainbow Blvd.  
Kansas City, KS 66160-7314  
913/588-0613  
Director: April McVey, M.D.  
Co-Director: Richard J. Barohn, M.D.

**University of Kentucky ALS  
Multidisciplinary Clinic KY  
Neurosciences Institute**  
Department of Neurology  
740 South Limestone St.  
Lexington, KY 40536-0284  
859/218-5061  
Director: Ed J. Kasarskis, M.D., Ph.D.

**Lahey Medical Center  
Curt and Shonda Schilling ALS Clinic**  
Department of Neurology  
41 Mall Road  
Burlington, MA 01805  
781/273-8000  
Director: James Russell, D.O.

**Motor Neuron Disease Center  
University of Michigan Health  
System**  
Department of Neurology  
1914/0316 Taubman Center  
1500 E. Medical Center Drive  
Ann Arbor, MI 48109-0316  
734/936-9010  
Director: Kristen Gruis, M.D.

**Harry J. Hoenselaar ALS Clinic**  
Henry Ford Hospital  
2799 West Grand Blvd.,  
K-11 Neurology  
Detroit, MI 48202  
313/916-2835  
Director: Daniel S. Newman, M.D.

**Hennepin Faculty Associates  
Neuromuscular Center**  
825 South Eighth Street, Suite 250  
Minneapolis, MN 54404  
612/347-7635  
Director: Ezgi Tiriyaki, M.D.

**Mayo Medical Center  
Mayo Clinic Rochester**  
Department of Neurology  
200 First Street S.W.  
Rochester, MN 55905  
507/284-4409  
Director: Eric J. Sorenson, M.D.

**St. Louis University Health  
Sciences Center**  
Department of Neurology/Neuromuscular  
Clinic  
3635 Vista Avenue at Grand Boulevard  
St. Louis, MO 63110  
314/577-8026  
Director: Ghazala Hayat, M.D.

**Dartmouth Hitchcock Medical Center**  
ALS/Neuromuscular Disease Clinic  
One Medical Center Drive  
Lebanon, NH 03756-0001  
603/659-1881  
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**Neuromuscular and ALS Center  
Robert Wood Johnson**  
University Hospital  
UMDNJ – Robert Wood Johnson  
Medical Center  
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Department of Neurology  
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10 Union Square East  
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212/720-3050  
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**ALS Center of SUNY  
Center at Stony Brook University  
Medical Center**  
179 Belle Meade Road, Suite 3  
East Setauket, NY 11733  
631/444-4623  
Director: Rahman Pourmand, M.D.  
Co-Director: Nurcan Gursoy, M.D.

**The Christopher Pendergast ALS Center of Excellence Center at Stony Brook University Medical Center**  
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**Duke University Medical Center ALS Center**  
932 Morreene Road  
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**Center for ALS and Related Disorders  
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The Cleveland Clinic Foundation**  
9500 Euclid Avenue  
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Portland, OR 97213  
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414/805-5264  
Director: Paul Barkhaus, M.D.

# Teamwork

## Chapters and Support Groups

### CHAPTERS

for the period ending January 31, 2010

#### Chapter Accountability:

Subject to their agreements with The ALS Association, chapters are chartered as autonomous with their own accountability, and as such, develop independent fundraising campaigns to support the mission of The ALS Association through patient service and public education programs and the nationally directed research program.

Please note that the state(s) in which the chapter has a presence is listed below each chapter name and location.

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Huntsville, Alabama  
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Arizona Chapter  
Phoenix, Arizona  
AZ

Greater Los Angeles Chapter  
Los Angeles, California  
CA

Greater Sacramento Chapter  
Sacramento, California  
CA

Orange County Chapter  
Santa Ana, California  
CA

Greater San Diego CIO\*  
San Diego, California  
CA

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San Francisco, California  
CA

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Denver, Colorado  
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CT

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GA

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Central & Southern Ohio Chapter  
Columbus, Ohio  
OH

Northern Ohio Chapter  
Cleveland, Ohio  
OH

Oregon & SW Washington Chapter  
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Philadelphia, Pennsylvania  
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Western Pennsylvania Chapter  
Pittsburgh, Pennsylvania  
PA

Rhode Island Chapter  
Warwick, Rhode Island  
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SC

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TN

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TX

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TX

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TX

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