

## Return of Organization Exempt From Income Tax

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.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

2017

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 7/01, 2017, and ending 6/30, 2018

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>C</b> THE ARC OF OPPORTUNITY IN NORTH CENTRAL MASSACHUSETTS, INC. 564 MAIN ST. FITCHBURG, MA 01420		<b>D</b> Employer identification number 04-2226199
		<b>F</b> Name and address of principal officer: MARY HEAFY SAME AS C ABOVE		<b>E</b> Telephone number 978-343-6662
<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		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)		<b>G</b> Gross receipts \$ 13,274,808.
<b>J</b> Website: ▶ ARCOFOPPORTUNITY.ORG		<b>H(c)</b> Group exemption number ▶		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 1952		<b>M</b> State of legal domicile: MA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO CREATE AND SUPPORT LIFETIME OPPORTUNITIES IN THE COMMUNITY FOR INDIVIDUALS WITH DISABILITIES AND THEIR FAMILIES TO REACH THEIR FULLEST POTENTIAL BY PROVIDING ADVOCACY, EDUCATION, EMPLOYMENT, RESIDENTIAL AND RECREATIONAL SERVICES TO ENHANCE THE QUALITY OF LIFE				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)	8		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	8		
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	443		
	6	Total number of volunteers (estimate if necessary)	98		
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
7b		Net unrelated business taxable income from Form 990-T, line 34	0.		
		Prior Year	Current Year		
8		Contributions and grants (Part VIII, line 1h)	11,871,406.	12,380,862.	
9		Program service revenue (Part VIII, line 2g)	752,210.	780,425.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-16,942.	28,259.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,477.	51,283.	
12		Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,633,151.	13,240,829.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
		14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,356,946.	8,981,286.	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	5,756.	2,143.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 54,998.			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,643,136.	3,826,414.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,005,838.	12,809,843.	
	19	Revenue less expenses. Subtract line 18 from line 12	627,313.	430,986.	
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21		Total liabilities (Part X, line 26)	10,923,241.	11,654,646.	
22		Net assets or fund balances. Subtract line 21 from line 20	2,961,307.	3,214,218.	
		7,961,934.	8,440,428.		

## Part II Signature Block

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

Sign Here	Signature of officer: <u>Megan Riendeau</u> Date: <u>11/13/18</u>			
	MEGAN RIENDEAU Type or print name and title TREASURER			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If <input type="checkbox"/> PTIN
	Firm's name	SELF-PREPARED		self-employed
	Firm's address			Firm's EIN ▶
				Phone no.

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. ☒ **X**

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior

Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the 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 \$ 4,359,659. including grants of \$ ) (Revenue \$ 5,101,493.)

THE RESIDENTIAL PROGRAM PROVIDED 12,740 DAYS OF SUPPORT TO 36 INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES LIVING IN 5 GROUP HOMES IN THE NORTH CENTRAL MASSACHUSETTS AREA AND 3 GROUP HOMES IN THE WORCESTER AREA. INDIVIDUALS WERE ASSISTED WITH ACTIVITIES OF DAILY LIVING, MEDICAL AND DENTAL CARE, NUTRITION, EMPLOYMENT AND SOCIAL ACTIVITIES IN THE COMMUNITIES IN WHICH THEY LIVE. THE PROGRAM STRIVES TO HELP INDIVIDUALS LIVE AS INDEPENDENTLY AS POSSIBLE.

4b (Code: ) (Expenses \$ 2,761,372. including grants of \$ ) (Revenue \$ 3,127,146.)SEE SCHEDULE O4c (Code: ) (Expenses \$ 1,090,766. including grants of \$ ) (Revenue \$ 1,291,550.)

THE COMMUNITY BASED DAY SUPPORTS PROGRAM PROVIDED 88,524 HOURS OF SERVICE TO 121 INDIVIDUALS IN FY18. THE PROGRAM PROVIDES SKILL BUILDING OPPORTUNITIES THROUGH A COMBINATION OF LEARNING ACTIVITIES, VOLUNTEER WORK AND SOCIAL ACTIVITIES PRIMARILY OUT IN THE COMMUNITY. INDIVIDUALS ARE ENCOURAGED TO PARTICIPATE IN ACTIVITIES IN THEIR COMMUNITIES. ACTIVITIES INCLUDE EXERCISE, CRAFTS AND COMMUNITY OUTINGS. PARTICIPANTS ARE GIVEN CHOICES AS TO THE TYPE OF ACTIVITIES THAT THEY WOULD LIKE TO ENGAGE IN WITH EMPHASIS PUT ON ACTIVITIES IN THE COMMUNITY.

4d Other program services (Describe in Schedule O.) SEE SCHEDULE O(Expenses \$ 3,198,494. including grants of \$ ) (Revenue \$ 3,588,869.)4e Total program service expenses 11,410,291.

**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.		X
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

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
<b>b</b> If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<b>23</b> 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? <i>If 'Yes,' complete Schedule J.</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>26</b> 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? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
<b>27</b> 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? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>	X	
<b>c</b> 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? <i>If 'Yes,' complete Schedule L, Part IV.</i>	X	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
<b>38</b> 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	

BAA

Form 990 (2017)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. ....	<b>1 a</b> 24		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. ....	<b>1 b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1 c</b>	X	
<b>2 a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. ....	<b>2 a</b> 443		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2 b</b>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3 a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. ....	<b>3 b</b>		
<b>4 a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	<b>4 a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5 a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5 a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5 b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5 c</b>		
<b>6 a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	<b>6 a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6 b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	<b>7 a</b>		X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .....	<b>7 b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7 c</b>		X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. ....	<b>7 d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7 e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7 f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	<b>7 g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7 h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....	<b>9 a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	<b>9 b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. ....	<b>10 a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. ....	<b>10 b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders. ....	<b>11 a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	<b>11 b</b>		
<b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12 a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. ....	<b>12 b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13 a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. ....	<b>13 b</b>		
<b>c</b> Enter the amount of reserves on hand. ....	<b>13 c</b>		
<b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>14 a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....	<b>14 b</b>		

**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 this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. .... <b>1 a</b> 8 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent. .... <b>1 b</b> 8		
<b>2</b> 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? .....		X
<b>3</b> 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? .....		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....		X
<b>6</b> Did the organization have members or stockholders? .... SEE SCHEDULE O .....	X	
<b>7 a</b> 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? .....		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? .....	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....	X	
<b>9</b> 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 .....		X

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

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? .....		X
<b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....		
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13 .....	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. SEE SCHEDULE O .....	X	
<b>13</b> Did the organization have a written whistleblower policy? .....	X	
<b>14</b> Did the organization have a written document retention and destruction policy? .....		X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O .....	X	
<b>b</b> Other officers or key employees of the organization .....		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		X
<b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► MA

**18** Section 6104 requires an organization to make its 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 ☒ 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. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►  
 LYNNE SUGAR 564 MAIN ST. FITCHBURG MA 01420 978-343-6662

**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****1 a** 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) JOHN DOOLIN VICE CHAIR	1.5 0	X						0.	0.	0.
(2) KIMATRA MAXWELL DIRECTOR	1 0	X						0.	0.	0.
(3) DAN KELSER DIRECTOR	1 0	X						0.	0.	0.
(4) NANCY MURRAY DIRECTOR	1 0	X						0.	0.	0.
(5) ROBERTA PARKER DIRECTOR	1 0	X						0.	0.	0.
(6) MARY HEAFY PRESIDENT & CEO	50 0			X				156,537.	0.	11,650.
(7) LYNNE SUGAR CFO	50 0			X				129,369.	0.	6,690.
(8) MEGAN RIENDEAU TREASURER	1 0			X				0.	0.	0.
(9) ANDREA THIBADEAU CLERK	1 0			X				0.	0.	0.
(10) TIMOTHY POWELL CHAIRMAN	1 0			X				0.	0.	0.
(11) PETER VANVOORHIS VP OF HOME SUPPORT	40 0					X		111,151.	0.	5,686.
(12) JAMES PIOTROWSKI VP HUMAN RESOURCES	40 0					X		105,048.	0.	5,686.
(13) KRISTEN LAMOUREUX VP OF DAY SUPPORTS	40 0					X		100,156.	0.	4,341.
(14)										

**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 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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

**1 b Sub-total** ..... 602,261. 0. 34,053.

**c Total from continuation sheets to Part VII, Section A** ..... 0. 0. 0.

**d Total (add lines 1b and 1c)** ..... 602,261. 0. 34,053.

**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 ► 5

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> ..... <b>3</b>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i> ..... <b>4</b>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> ..... <b>5</b>		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>1 a</b> Federated campaigns.....	<b>1 a</b> 9,601.				
	<b>b</b> Membership dues.....	<b>1 b</b> 3,660.				
	<b>c</b> Fundraising events.....	<b>1 c</b> 39,685.				
	<b>d</b> Related organizations.....	<b>1 d</b>				
	<b>e</b> Government grants (contributions)....	<b>1 e</b> 12,316,553.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above....	<b>1 f</b> 11,363.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f. ....	▶ 12,380,862.				
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2 a</b> WORK PERFORMED BY CLIENTS		612,103.	612,103.		
	<b>b</b> SERVICE FEES FROM CLIENTS		168,322.	168,322.		
	<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. ....	▶ 780,425.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts).....	▶ 31,952.				31,952.
	<b>4</b> Income from investment of tax-exempt bond proceeds.▶					
	<b>5</b> Royalties.....▶					
	<b>6 a</b> Gross rents.....	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)....					
	<b>d</b> Net rental income or (loss).....▶					
	<b>7 a</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>8 a</b> Gross income from fundraising events (not including \$39,685. of contributions reported on line 1c). See Part IV, line 18.....	<b>a</b> 56,346.				
	<b>b</b> Less: direct expenses.....	<b>b</b> 9,676.				
	<b>c</b> Net income or (loss) from fundraising events.....▶	46,670.				46,670.
	<b>9 a</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>10 a</b> Gross sales of inventory, less returns and allowances.....	<b>a</b> 15,399.					
<b>b</b> Less: cost of goods sold.....	<b>b</b> 10,786.					
<b>c</b> Net income or (loss) from sales of inventory.....▶	4,613.				4,613.	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</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.....	▶ 13,240,829.	780,425.	0.	79,542.		

**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. ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	304,246.	0.	304,246.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	7,040,123.	6,359,290.	644,210.	36,623.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	110,364.	103,322.	6,457.	585.
9 Other employee benefits.	816,608.	718,078.	94,466.	4,064.
10 Payroll taxes.	709,945.	616,885.	89,568.	3,492.
11 Fees for services (non-employees):				
a Management.				
b Legal.	2,116.		2,116.	
c Accounting.	17,941.		17,941.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	2,143.			2,143.
f Investment management fees.	6,885.		6,885.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	135,668.	125,068.	10,600.	
12 Advertising and promotion.	14,320.	13,060.	1,173.	87.
13 Office expenses.	138,659.	96,444.	40,874.	1,341.
14 Information technology.	44,638.	22,636.	15,499.	6,503.
15 Royalties.				
16 Occupancy.	308,503.	291,323.	17,180.	
17 Travel.	86,188.	85,007.	1,125.	56.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	38,078.	26,845.	11,157.	76.
20 Interest.	88,047.	84,137.	3,910.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	382,950.	343,978.	38,972.	
23 Insurance.	121,301.	104,062.	17,211.	28.
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 FOSTER CARE PROVIDER PMTS	1,927,359.	1,927,359.		
b COMMERCIAL EXPENSES	159,484.	159,484.		
c MEALS AT GROUP HOMES	101,396.	101,396.		
d PROGRAM VEHICLE COSTS	91,532.	73,326.	18,206.	
e All other expenses.	161,349.	158,591.	2,758.	
25 Total functional expenses. Add lines 1 through 24e.	12,809,843.	11,410,291.	1,344,554.	54,998.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing .....	1,560,184.	1	665,227.
	2 Savings and temporary cash investments .....	447,401.	2	1,128,006.
	3 Pledges and grants receivable, net .....	5,440.	3	2,500.
	4 Accounts receivable, net .....	1,351,919.	4	1,388,800.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....	40,000.	7	20,400.
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	106,490.	9	171,707.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 10,783,814.		
	b Less: accumulated depreciation .....	10b 3,268,371.		
		6,751,357.	10c	7,515,443.
	11 Investments — publicly traded securities .....	550,929.	11	701,300.
	12 Investments — other securities. See Part IV, line 11 .....	99,521.	12	
	13 Investments — program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
15 Other assets. See Part IV, line 11 .....	10,000.	15	61,263.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	10,923,241.	16	11,654,646.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	755,653.	17	888,995.
	18 Grants payable .....		18	
	19 Deferred revenue .....	2,311.	19	218.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	2,203,343.	23	2,325,005.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	2,961,307.	26	3,214,218.
<b>Net Assets or 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>			
	27 Unrestricted net assets .....	7,917,452.	27	8,398,076.
	28 Temporarily restricted net assets .....	44,482.	28	42,352.
	29 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>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 Total net assets or fund balances .....	7,961,934.	33	8,440,428.
	34 Total liabilities and net assets/fund balances .....	10,923,241.	34	11,654,646.

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Form 990 (2017)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,240,829.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,809,843.
3	Revenue less expenses. Subtract line 2 from line 1.	3	430,986.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,961,934.
5	Net unrealized gains (losses) on investments	5	47,508.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,440,428.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? ..... 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	2a	X
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	2b	X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ..... If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....	3a	X
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 .....	3b	

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Form 990 (2017)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization	THE ARC OF OPPORTUNITY IN NORTH CENTRAL MASSACHUSETTS, INC.	Employer identification number	04-2226199
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**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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations. \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10280783.	11067779.	11486911.	11871406.	12380862.	57,087,741.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3	10280783.	11067779.	11486911.	11871406.	12380862.	57,087,741.
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)						0.
6 <b>Public support.</b> Subtract line 5 from line 4						57,087,741.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	10280783.	11067779.	11486911.	11871406.	12380862.	57,087,741.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	19,280.	20,473.	18,577.	26,586.	31,952.	116,868.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-6,529.					-6,529.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)	44,100.	43,406.	37,503.	26,477.	51,283.	202,769.
11 <b>Total support.</b> Add lines 7 through 10						57,400,849.
12 Gross receipts from related activities, etc. (see instructions)					12	1,925,327.
13 <b>First five years.</b> 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 <b>stop here</b>						<input type="checkbox"/>

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

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	99.45 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	99.51 %
16a <b>33-1/3% support test—2017.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b <b>33-1/3% support test—2016.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**PART II, LINE 10 - OTHER INCOME**

NATURE AND SOURCE	2017	2016	2015	2014	2013
SPECIAL EVENTS	\$ 46,670.	\$ 23,965.	\$ 31,103.	\$ 42,234.	\$ 38,769.
CAFETERIA & VENDING	4,613.	2,512.	6,400.	1,172.	5,331.
TOTAL	<u>\$ 51,283.</u>	<u>\$ 26,477.</u>	<u>\$ 37,503.</u>	<u>\$ 43,406.</u>	<u>\$ 44,100.</u>

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

- ▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2017**

Name of the organization **THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.**

Employer identification number  
**04-2226199**

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

- ☒ 501(c)( 3 ) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . ▶ \$ \_\_\_\_\_

**Caution.** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

**Schedule B (Form 990, 990-EZ, or 990-PF) (2017)**



Name of organization

Employer identification number

THE ARC OF OPPORTUNITY IN NORTH CENTRAL

04-2226199

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DEPARTMENT OF DEVELOPMENTAL SERVICE 140 HIGH ST. SPRINGFIELD, MA 01105	\$ 8,308,911.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MASSHEALTH 600 WASHINGTON ST. BOSTON, MA 02111	\$ 3,612,477.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MASS. REHABILITATION COMMISSION 600 WASHINGTON ST BOSTON, MA 02111	\$ 257,938.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes' on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017****Open to Public  
Inspection**

Employer identification number

THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

04-2226199

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

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

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2 a
b Total acreage restricted by conservation easements . . . . .	2 b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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' on Form 990, Part IV, line 8.

1 a 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) Revenue included on 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 Revenue included on 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' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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:

SEE PART XIII

	Amount
c Beginning balance	1 c 47,177.
d Additions during the year	1 d 487,625.
e Distributions during the year	1 e 473,956.
f Ending balance	1 f 60,246.

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

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

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a 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 on lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations

(ii) related organizations

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

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

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' on 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
1 a Land		758,219.		758,219.
b Buildings		8,633,667.	2,251,215.	6,382,452.
c Leasehold improvements				
d Equipment		1,322,771.	951,541.	371,230.
e Other		69,157.	65,615.	3,542.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,515,443.

BAA

Schedule D (Form 990) 2017

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	13,288,412.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	47,508.
	b Donated services and use of facilities	2b	75.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	47,583.
3	Subtract line 2e from line 1	3	13,240,829.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	13,240,829.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	12,809,918.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	75.
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	75.
3	Subtract line 2e from line 1	3	12,809,843.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,809,843.

**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.

**PART IV, LINE 1B - CONTRIBUTIONS OR OTHER ASSETS NOT INCLUDED ON B/S**

THE ARC OF OPPORTUNITY ACTS AS REPRESENTATIVE PAYEE FOR MANY OF THE INDIVIDUALS WITH DISABILITIES THAT ARE SERVED BY THE ORGANIZATION. BY PERMISSION FROM THE SOCIAL SECURITY ADMINISTRATION, ALL OF THE INDIVIDUALS' FUNDS ARE MAINTAINED IN AN ACCOUNT TITLED "THE ARC OF OPPORTUNITY CLIENT TRUST FUND." THE ARC OF OPPORTUNITY DOES NOT CHARGE A FEE FOR THIS SERVICE AND NONE OF THE MONEY BELONGS TO THE ARC THEREFORE IT IS NOT LISTED AS AN ASSET OF THE CORPORATION.

**Part XIII** Supplemental Information (continued)**PART X - FIN 48 FOOTNOTE**

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES AS AN ORGANIZATION (NOT A PRIVATE FOUNDATION) FORMED FOR CHARITABLE PURPOSES AND IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. DONORS MAY DEDUCT CONTRIBUTIONS MADE TO THE ORGANIZATION WITHIN INTERNAL REVENUE CODE REGULATIONS. THE ORGANIZATION IS SUBJECT TO FEDERAL AND STATE TAX ON INCOME FROM ANY UNRELATED BUSINESS.

THE ORGANIZATION ADOPTED THE RECOGNITION REQUIREMENTS FOR UNCERTAIN INCOME TAX POSITIONS AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES IN THE UNITED STATES. INCOME TAX BENEFITS ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE LIKELY THAN NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. THE ORGANIZATION HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE INTERNAL REVENUE SERVICE AND ALL STATE JURISDICTIONS WHERE IT OPERATES.

THE ORGANIZATION BELIEVES THAT INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE AFFECT ON THE ORGANIZATION'S FINANCIAL CONDITION, RESULTS OF OPERATIONS OR CASH FLOWS. ACCORDINGLY, THE ORGANIZATION HAS NOT RECORDED ANY RESERVES, OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT JUNE 30, 2018. THE ORGANIZATION'S POLICY IS TO CLASSIFY INCOME TAX RELATED INTEREST AND PENALTIES IN OPERATING EXPENSES.

THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS.

THE ORGANIZATION'S FEDERAL AND STATE INCOME TAX RETURNS ARE GENERALLY OPEN TO EXAMINATION FOR THE LAST THREE YEARS.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization **THE ARC OF OPPORTUNITY IN NORTH CENTRAL MASSACHUSETTS, INC.**

Employer identification number  
**04-2226199**

**Part I Fundraising Activities.** Complete if the organization answered 'Yes' on 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 10 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

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.

MA

**Part II Fundraising Events.** Complete if the organization answered 'Yes' on 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.

REVENUE		(a) Event #1 AUCTION (event type)	(b) Event #2 ANNUAL DRIVE (event type)	(c) Other events 1 (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts .....	42,817.	37,426.	15,788.	96,031.
	2 Less: Contributions .....	4,000.	35,613.	72.	39,685.
	3 Gross income (line 1 minus line 2) .....	38,817.	1,813.	15,716.	56,346.
DIRECT EXPENSES	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....	3,322.		45.	3,367.
	8 Entertainment .....				
	9 Other direct expenses .....	1,417.	1,812.	3,080.	6,309.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				9,676.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				46,670.

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

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	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 conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: \_\_\_\_\_

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/form990](http://www.irs.gov/form990) for instructions and the latest information

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization

THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number

04-2226199

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use    |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence    |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees      |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....

**c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. **PART III**

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If 'Yes' on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If 'Yes' on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III. ....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  
If 'Yes,' describe in Part III. ....

**9** If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule J (Form 990) 2017**



**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MARY HEAFY	(i)						
1 PRESIDENT & CEO	(ii) 156,537. 0.	0. 0.	0. 0.	0. 0.	11,650. 0.	168,187. 0.	0. 0.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**PART I, LINE 4 - RECEIVED SEVERANCE, SUPPLEMENTAL NQ RETIREMENT, EQUITY-BASED COMPENSATION**

CEO MARY HEAFY CONTRIBUTED \$17,935 TO A NON-QUALIFIED NON-GOVERNMENTAL 457 DEFERRED

COMPENSATION PLAN. CFO LYNNE SUGAR CONTRIBUTED \$3,208 TO THIS PLAN. THE

ORGANIZATION DID NOT CONTRIBUTE TO THIS PLAN.

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

- ▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open To Public  
Inspection**

Name of the organization **THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.**

Employer identification number  
**04-2226199**

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total ▶ \$

**Part III Grants or Assistance Benefiting Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2017

**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JOHN SMITH	CEO HUSBAND	71,477.	EMPLOYEE		X
(2) TENTH PIXEL CREATIVE GRP	CEO'S DAUGHTER OWNER				
(3)		225.	WEBSITE DEVELOPMENT		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

**SUPPLEMENTAL INFORMATION**

(1) DURING THE FISCAL YEAR THE ORGANIZATION EMPLOYED THE CHIEF EXECUTIVE OFFICER'S HUSBAND AS THE CONSTRUCTION PROJECT MANAGER. HE WAS PAID \$71,477. IN ADDITION TO HIS SALARY, HE RECEIVED THE SAME BENEFITS AS OTHER EMPLOYEES OF THE ORGANIZATION. DUE TO THE NATURE OF THE RELATIONSHIP, HE IS SUPERVISED BY THE VICE PRESIDENT FOR CORPORATE OPERATIONS.

(2) DURING THE FISCAL YEAR THE ORGANIZATION UTILIZED THE SERVICES OF TENTH PIXEL CREATIVE GROUP, INC. OF WHICH THE CHIEF EXECUTIVE OFFICER'S DAUGHTER IS THE PRINCIPAL OWNER, FOR THE PURPOSE OF CREATING, UPDATING AND MAINTAINING THE COMPANY WEBSITE. THE COMPANY WAS PAID \$225 FOR THESE SERVICES.

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

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

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THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
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Employer identification number

04-2226199

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

TO CREATE AND SUPPORT LIFETIME OPPORTUNITIES IN THE COMMUNITY FOR INDIVIDUALS WITH DISABILITIES AND THEIR FAMILIES TO REACH THEIR FULLEST POTENTIAL BY PROVIDING ADVOCACY, EDUCATION, EMPLOYMENT, RESIDENTIAL AND RECREATIONAL SERVICES TO ENHANCE THE QUALITY OF LIFE

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

THE FOSTER CARE PROGRAMS (6) IDENTIFY, SCREEN, MATCH AND MONITOR INDIVIDUALS WITH DISABILITIES WITH FOSTER HOMES IN ORDER FOR THEM TO HAVE A HOME LIFE THAT IS AS INDEPENDENT AND NORMAL AS POSSIBLE. ALL FOSTER CARE PROGRAMS MONITOR THE HEALTH AND SAFETY OF THE INDIVIDUALS SERVED. THE MEDICAID FUNDED PROGRAMS ALSO INCLUDE MONTHLY MONITORING BY A REGISTERED NURSE. IN FY18, 47 PEOPLE RECEIVED 15,946 DAYS OF ADULT FOSTER CARE LEVEL I (MEDICAID) SERVICES; 49 PEOPLE RECEIVED 17,424 DAYS OF ADULT FOSTER CARE LEVEL II (MEDICAID) SERVICES; AND 5 INDIVIDUALS RECEIVED 1,545 DAYS OF SERVICE VIA THE MONEY FOLLOWS THE PERSON PROGRAM. IN ADDITION, 13 OF THOSE INDIVIDUALS ALSO RECEIVED 1,977 HOURS OF SUPPLEMENTAL SERVICES VIA FUNDING THRU THE NORTH CENTRAL AREA OFFICE OF THE DEPARTMENT OF DEVELOPMENTAL SERVICES AND 8 INDIVIDUALS RECEIVED 1,877 HOURS OF SUPPLEMENTAL SERVICES VIA FUNDING THRU THE WORCESTER AREA OFFICE OF DDS. DDS ALSO PROVIDED FUNDING FOR 1,084 DAYS OF SERVICE TO 4 ADDITIONAL INDIVIDUALS THIS YEAR AND FINANCIAL ASSISTANCE TO 21 OF THESE INDIVIDUALS.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

THE DAY HABILITATION PROGRAM PROVIDED 80,909 HOURS OF SERVICE TO 83 INDIVIDUALS IN FY18. SERVICES INCLUDED PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH THERAPY AND BEHAVIORAL SERVICES DEPENDING UPON EACH INDIVIDUAL'S NEEDS. ALL INDIVIDUALS ARE MONITORED BY A REGISTERED NURSE. INDIVIDUALS PARTICIPATED IN A VARIETY OF ACTIVITIES TO INCREASE AND/OR MAINTAIN THEIR SKILLS FOR ACTIVITIES OF DAILY LIVING.

Name of the organization THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number  
04-2226199

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

TWO INDIVIDUALS ALSO RECEIVED 1,090 HOURS OF SUPPLEMENTAL STAFFING SUPPORTS.

THE INDIVIDUAL IN HOME SUPPORTS PROGRAM PROVIDED 15,441 HOURS OF SERVICE TO 47 INDIVIDUALS DURING FY18. THE PROGRAM ASSISTS INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES LIVING INDEPENDENTLY IN THE COMMUNITY. THE HOURS OF SERVICE VARY FROM PERSON TO PERSON BASED ON THEIR INDIVIDUALS NEEDS. ASSISTANCE MAY INCLUDE FINANCE AND BUDGETING, MEAL PLANNING, SHOPPING, MEDICAL AND DENTAL CARE AND ACCESSING SOCIAL AND RECREATIONAL OPPORTUNITIES IN THE COMMUNITY IN WHICH THEY LIVE. ALSO IN FY18, 24 OF THESE INDIVIDUALS ALSO RECEIVED REPRESENTATIVE PAYEE SERVICES.

THE GROUP EMPLOYMENT PROGRAM PROVIDED 31,021 HOURS OF SUPPORT TO 47 INDIVIDUALS DURING FY18. INDIVIDUALS PERFORMED A VARIETY OF PAID WORK SUCH AS ASSEMBLY, MAILING, PACKAGING, JANITORIAL, DISH WASHING, BUSSING TABLES AND CLERICAL TASKS AT BUSINESSES IN THE COMMUNITY. MANY OF THE WORKERS SERVED BY THIS PROGRAM ALSO HAVE JOBS IN THE COMMUNITY, PAID BY THE COMMUNITY EMPLOYER, FOR SMALL NUMBERS OF HOURS PER WEEK CORRESPONDING TO THEIR STAMINA AND PERSONAL PREFERENCES.

THE ABI PROGRAM PROVIDES RESIDENTIAL AND SUPPORT SERVICES TO INDIVIDUALS WITH AN ACQUIRED BRAIN INJURY. IN FY18, 4 INDIVIDUALS RECEIVED 822 DAYS OF RESIDENTIAL SERVICES IN ONE GROUP HOME. THESE SERVICES INCLUDE ASSISTANCE WITH ACTIVITIES OF DAILY LIVING, MEDICAL AND DENTAL CARE, NUTRITION, AND SOCIAL ACTIVITIES IN THE COMMUNITIES IN WHICH THEY LIVE. IN ADDITION, 3 OF THESE INDIVIDUALS RECEIVED 804 HOURS OF ONE ON ONE PEER SUPPORT SERVICES TO ASSIST THEM IN ACTIVITIES OF THEIR CHOICE IN THE COMMUNITY. ALL PERSONS SERVED WERE PREVIOUSLY CONFINED TO NURSING HOMES. THE PROGRAM STRIVES TO ENHANCE THEIR RECOVERY BY INVOLVING THEM IN ACTIVITIES OF MAINTAINING A HOME. THE HOMES ARE DESIGNED TO BE FULLY ACCESSIBLE SO

Name of the organization THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number  
04-2226199

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

THAT RESIDENTS CAN PARTICIPATE IN ACTIVITIES SUCH AS MEAL PREPARATION.

THE COMPETITIVE EMPLOYMENT PROGRAMS (4) PROVIDE EVALUATION, JOB DEVELOPMENT, JOB PLACEMENT, JOB TRAINING AND LONG TERM SUPPORT FOR INDIVIDUALS WITH DISABILITIES TO OBTAIN AND MAINTAIN COMPETITIVE EMPLOYMENT IN THE COMMUNITY. EVALUATIONS PROVIDED TO BOTH YOUNG ADULTS THROUGH THE PRE-EMPLOYMENT TRAINING PROGRAM AS WELL AS OLDER ADULTS THROUGH THE COMMUNITY INTEGRATED EMPLOYMENT SERVICES PROGRAM, EVALUATE JOB SKILLS AND APTITUDES USING SITUATIONAL ASSESSMENTS. EVALUATION RESULTS ARE USED TO PREPARE A CAREER PLAN WHICH IS IN TURN USED TO DEVELOP AND OBTAIN A JOB IN THE COMMUNITY. SUPPORT IS GRADUALLY WITHDRAWN AS THE WORKER BECOMES ACCUSTOMED TO THE JOB. PERIODIC MONITORING IS PROVIDED AND ADDITIONAL JOB COACHING MAY BE PROVIDED IF/WHEN THE JOB CHANGES. DURING FY18, 40 INDIVIDUALS RECEIVED EVALUATION SERVICES, 9 JOB PLACEMENT SERVICES, 3 INITIAL JOB SUPPORTS AND 23 RECEIVED 2,175 HOURS OF ONGOING SUPPORT.

THE FAMILY SUPPORT AND RECREATION PROGRAMS PROVIDE SUPPORT TO INDIVIDUALS WITH DISABILITIES AND THEIR FAMILIES THROUGH INFORMATION AND REFERRAL, PUBLIC EDUCATION, SUPPORT GROUPS AND RECREATIONAL OPPORTUNITIES IN ORDER TO ALLOW THE INDIVIDUALS TO REMAIN LIVING AT HOME. RECREATIONAL ACTIVITIES PROVIDE MUCH NEEDED RESPITE FOR THE CAREGIVER AS WELL AS SUPERVISION AND GUIDANCE TO THE INDIVIDUALS ALLOWING THEM TO PARTICIPATE IN ACTIVITIES THAT MIGHT OTHERWISE NOT BE POSSIBLE. RECREATIONAL ACTIVITIES INCLUDE BOWLING AND MINI GOLF LEAGUES, DAY TRIPS, SUPERVISED VACATION TRIPS, MONTHLY DANCES AND A WEEK END COMMUNITY ACTIVITY CLUB. SERVICES ALSO INCLUDE OUTREACH TO OLDER CAREGIVERS SUPPORTING A FAMILY MEMBER AT HOME TO DETERMINE THE RESOURCES THEY NEED TO CONTINUE SUPPORTING THEIR FAMILY MEMBER AND THEN HELPING THEM TO OBTAIN THOSE RESOURCES IN THEIR LOCAL COMMUNITY. SOME WERE ALSO PROVIDED WITH

Name of the organization THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number  
04-2226199

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

FINANCIAL ASSISTANCE TO OBTAIN ADAPTIVE EQUIPMENT. FIFTY SEVEN FAMILIES RECEIVED 667 HOURS OF ASSISTANCE. ANOTHER ASPECT OF THIS PROGRAM WAS HEALTHY RELATIONSHIPS TRAINING PROVIDED TO 23 INDIVIDUALS. NEW IN FY18, WAS THE ADDITION OF ADULT COMPANION SERVICES WHICH PAIRS INDIVIDUALS WITH DISABILITIES WITH A COMPANION TO TAKE THEM OUT INTO THE COMMUNITY FOR RECREATIONAL ACTIVITIES OF THEIR CHOICE. TWENTY TWO INDIVIDUALS RECEIVED 1,087 HOURS OF ADULT COMPANION SERVICES THIS YEAR. ALL SUPPORTS PROVIDED BY THIS PROGRAM ARE DESIGNED TO KEEP FAMILIES TOGETHER IN THE COMMUNITY.

THE DDS/DESE PROGRAM PROVIDES SUPPORT AND FINANCIAL ASSISTANCE TO FAMILIES OF SCHOOL AGE INDIVIDUALS WITH DISABILITIES, IN ORDER TO HELP THEM REMAIN LIVING AT HOME RATHER THAN BEING PLACED IN A RESIDENTIAL SCHOOL SETTING. IN FY18, 11 INDIVIDUALS AND THEIR FAMILIES RECEIVED 352 HOURS OF SERVICE NAVIGATION SERVICES AS WELL AS BEHAVIORAL SUPPORTS, SKILLS TRAINING AND FINANCIAL ASSISTANCE.

THE TRANSPORTATION PROGRAM PROVIDES TRANSPORTATION FROM INDIVIDUALS' HOMES TO DAY PROGRAMS AT THE ARC OF OPPORTUNITY. IN FY18, 10 INDIVIDUALS WERE TRANSPORTED.

**FORM 990, PART VI, LINE 1A - EXPLANATION OF MATERIAL DIFFERENCES OF VOTING RIGHTS**

PAID OFFICERS (CEO AND CFO) DO NOT HAVE VOTING RIGHTS.

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

ARTICLE II OF THE BY-LAWS STATES IN PART: "THE CHIEF FUNCTIONS OF THE MEMBERS ARE TO PROMOTE AND SUPPORT THE CORPORATION'S MISSION THROUGH THEIR MEMBERSHIP IN AD HOC SUBCOMMITTEES AND THEIR AFFILIATION WITH BOTH THE ARC OF MASSACHUSETTS AND THE ARC OF THE UNITED STATES." AND "MEMBERS HAVE NO VOTING RIGHTS. MEMBERS IN GOOD STANDING MAY BE ELECTED AS DIRECTORS."



Name of the organization THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number  
04-2226199

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

UPON COMPLETION, A DRAFT OF THE 990 IS PROVIDED TO THE MEMBERS OF THE FINANCE/AUDIT COMMITTEE TO REVIEW PRIOR TO MEETING AS A GROUP TO REVIEW IT IN DETAIL. THE COMMITTEE WILL THEN RECOMMEND ACCEPTANCE OF THE REPORT, WITH OR WITHOUT CHANGES, TO THE BOARD OF DIRECTORS. THE BOARD MEMBERS WILL RECEIVE A DRAFT OF THE 990, WITH ANY RECOMMENDED CHANGES, PRIOR TO THE NEXT BOARD MEETING AT WHICH THE AUDIT COMMITTEE CHAIR (TREASURER) WILL REPORT ON THE COMMITTEE'S REVIEW, ANSWER ANY QUESTIONS AND PRESENT THE COMMITTEE'S RECOMMENDATIONS. A MOTION WILL THEN BE MADE THAT THE BOARD ACCEPT THE 990 AND A VOTE WILL BE TAKEN.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

THE CONFLICT OF INTEREST POLICY REQUIRES BOTH BOARD MEMBERS AND ALL STAFF MEMBERS TO COMPLETE AND SIGN A FORM EACH YEAR ON WHICH THEY DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST. ANY BOARD MEMBER NOT PRESENT AT THAT MEETING WILL BE CONTACTED TO INSURE THAT ALL MEMBERS HAVE RESPONDED. THE POLICY FURTHER REQUIRES THAT ANY NEW CONFLICTS OF INTEREST WHICH ARISE DURING THE YEAR BE REPORTED TO THE BOARD IN WRITING. NEW BOARD MEMBERS MUST COMPLETE THE FORM PRIOR TO BEING VOTED IN. THE BOARD HAS ADOPTED THE PRACTICE OF ADDING A CONFLICT OF INTEREST CHECK IN TO THE AGENDA OF EVERY MEETING TO VERBALLY DISCLOSE ANY NEW CONFLICTS OF INTEREST THAT HAVE ARISEN.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

SINCE FY11, THE ORGANIZATION HAS BASED IT'S WAGE AND SALARY SCHEDULE ON INDEPENDENT SURVEYS OF NON-PROFITS IN MASSACHUSETTS DONE BY THIRD SECTOR NEW ENGLAND, MOST RECENTLY IN 2016. THE SURVEYS INCLUDED A SUGGESTED ADJUSTMENT FACTOR OF 2-2.4% PER YEAR.

THIS COMPENSATION SURVEY WAS PROVIDED, IN IT'S ENTIRETY, TO ALL BOARD MEMBERS PRIOR TO THE JUNE 14, 2011 BOARD MEETING AT WHICH THE NEW SCHEDULE WAS PRESENTED TO AND

Name of the organization THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number  
04-2226199

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CON'**

APPROVED BY THE BOARD OF DIRECTORS AS IS DOCUMENTED IN THE MINUTES OF THAT MEETING.  
WITH THE EXCEPTION OF THE EXECUTIVE MANAGEMENT TEAM, THIS NEW SCHEDULE ADJUSTED THE  
STARTING COMPENSATION TO AT LEAST 80% OF THE AVERAGE WAGES ON THAT SURVEY.

IN SUBSEQUENT YEARS, AVAILABLE FUNDING HAS BEEN USED TO BRING ALL STAFF, EXCEPT FOR  
THE CEO BUT INCLUDING THE OTHER MEMBERS OF THE EXECUTIVE MANAGEMENT TEAM, UP TO 100%  
OF THE MOST RECENT SURVEY INCLUDING THE YEARLY ADJUSTMENT FACTORS. IN ADDITION, THE  
CEO EVALUATION COMMITTEE REVIEWED EXECUTIVE COMPENSATION FROM SEVERAL OTHER SOURCES  
BEFORE MAKING A RECOMMENDATION TO THE BOARD REGARDING THE CEO'S COMPENSATION. THE  
RECOMMENDED CEO COMPENSATION IS 90% OF THE SURVEY FOR ORGANIZATIONS OF SIMILAR SIZE  
BUDGET AND STAFF, INCLUDING THE RECOMMENDED YEARLY ADJUSTMENTS. DOCUMENTATION OF  
THIS DISCUSSION AND VOTE ARE IN THE MINUTES OF THE COMPENSATION COMMITTEE AS WELL AS  
THE EXECUTIVE SESSION OF THE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE  
AVAILABLE EITHER IN ELECTRONIC OR PAPER FORM UPON REQUEST. A COPY OF OUR MOST  
RECENTLY FILED 990 IS AVAILALBE ON OUR WEBSITE.