

## Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury  
Internal Revenue Service

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.

Open to Public  
Inspection

<b>A</b> For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022													
<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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%; vertical-align: top;"> <b>C</b>            THE ARC OF OPPORTUNITY IN NORTH CENTRAL MASSACHUSETTS, INC.            564 MAIN ST.            FITCHBURG, MA 01420         </td> <td style="width:40%; vertical-align: top;"> <b>D</b> Employer identification number            04-2226199  <b>E</b> Telephone number            978-343-6662  <b>G</b> Gross receipts \$ 18,768,525.         </td> </tr> <tr> <td colspan="2"> <b>F</b> Name and address of principal officer: MARY HEAFY            SAME AS C ABOVE         </td> </tr> <tr> <td colspan="2"> <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.         </td> </tr> <tr> <td colspan="2"> <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         </td> </tr> <tr> <td colspan="2"> <b>J</b> Website: ARCOFOPPORTUNITY.ORG         </td> </tr> <tr> <td colspan="2"> <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         </td> </tr> </table>	<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>E</b> Telephone number 978-343-6662 <b>G</b> Gross receipts \$ 18,768,525.	<b>F</b> Name and address of principal officer: MARY HEAFY SAME AS C ABOVE		<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>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>J</b> Website: ARCOFOPPORTUNITY.ORG		<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	
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## 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)	3	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	381
	6	Total number of volunteers (estimate if necessary)	6	67
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 13,613,586.	Current Year 13,762,679.
	9	Program service revenue (Part VIII, line 2g)	4,018,228.	4,679,103.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,422.	99,131.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	39,279.	42,636.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,674,515.	18,583,549.
	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)		
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,519,802.	12,748,138.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) 84,207.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,302,828.	4,184,822.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,822,630.	16,932,960.
	19	Revenue less expenses. Subtract line 18 from line 12	1,851,885.	1,650,589.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 16,692,270.
21		Total liabilities (Part X, line 26)	5,686,254.	5,874,665.
22		Net assets or fund balances. Subtract line 21 from line 20	11,006,016.	12,592,528.

## 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	Date 7/1/22			
	DANIEL KELSER 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 self-employed	PTIN
	SELF-PREPARED				
	Firm's name	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 AccomplishmentsCheck 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 \$ 5,535,507. including grants of \$ ) (Revenue \$ 6,629,700.)

THE RESIDENTIAL PROGRAM PROVIDED 13,500 DAYS OF SUPPORT TO 41 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 \$ 4,182,626. including grants of \$ ) (Revenue \$ 5,022,315.)

THE ABI PROGRAM PROVIDES RESIDENTIAL AND SUPPORT SERVICES TO INDIVIDUALS WITH AN ACQUIRED BRAIN INJURY. IN FY22, 25 INDIVIDUALS RECEIVED 7,963 DAYS OF RESIDENTIAL SERVICES IN 5 GROUP HOMES. THESE SERVICES INCLUDE ASSISTANCE WITH ACTIVITIES OF DAILY LIVING, MEDICAL AND DENTAL CARE, NUTRITION, AND SOCIAL ACTIVITIES IN THE COMMUNITIES IN WHICH THEY LIVE. TWO OF THESE INDIVIDUALS RECEIVED 1,064 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 THAT RESIDENTS CAN PARTICIPATE IN ACTIVITIES SUCH AS MEAL PREPARATION.

4c (Code: ) (Expenses \$ 2,513,075. including grants of \$ ) (Revenue \$ 2,919,866.)

SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 3,204,713. including grants of \$ ) (Revenue \$ 3,768,477.)

4e Total program service expenses 15,435,921.



**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 donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.	X	
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I. See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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? If 'Yes,' complete Schedule I, Parts I and II.		X



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

	Yes	No
22 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? If 'Yes,' complete Schedule I, Parts I and III. ....	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J. ....	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a. ....	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? ....	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? ....	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? ....	24d	
25a <b>Section 501(c)(3), 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? If 'Yes,' complete Schedule L, Part I. ....	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. ....	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part II. ....	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If 'Yes,' complete Schedule L, Part III. ....	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV. ....	28a	X
b A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV. ....	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 'Yes,' complete Schedule L, Part IV. ....	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M. ....	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M. ....	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I. ....	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II. ....	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I. ....	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1. ....	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? ....	35a	X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2. ....	35b	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2. ....	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI. ....	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. ....	38	X

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

	Yes	No
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....	1 a	21
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ....	1 c	X



**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<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> 381		
<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 on Schedule Q .....	<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 on Schedule Q .....	<b>14 b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....	<b>15</b>	X
If 'Yes,' see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	<b>16</b>	X
If 'Yes,' complete Form 4720, Schedule O.		
<b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .....	<b>17</b>	
If 'Yes,' complete Form 6069.		



**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 on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ X**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 on Schedule O. SEE SCH. O		
<b>b</b> Enter the number of voting members included on 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? . . . . . <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . . SEE SCHEDULE O <b>6</b>	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? . . . . . <b>7 a</b>		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? . . . . . <b>7 b</b>		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? . . . . . <b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8 b</b>	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 on Schedule O. . . . . <b>9</b>		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? . . . . . <b>10 a</b>		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>10 b</b>		
<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? . . . . . <b>11 a</b>	X	
<b>b</b> Describe on 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. . . . . <b>12 a</b>	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12 b</b>	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done. . . . . SEE SCHEDULE O <b>12 c</b>	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . . <b>13</b>	X	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . . <b>14</b>	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 <b>15 a</b>	X	
<b>b</b> Other officers or key employees of the organization. . . . . <b>15 b</b>		X
If 'Yes' to line 15a or 15b, describe the process on 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? . . . . . <b>16 a</b>		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? . . . . . <b>16 b</b>		

**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 (1024 or 1024-A, 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 on Schedule O)

**19** Describe on 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

☐ 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) MARY HEAFY PRESIDENT & CEO	50 0			X				182,176.	0.	27,238.
(2) LYNNE SUGAR CFO	50 0			X				132,203.	0.	26,023.
(3) PAMELLA NYABUTI DIRECT SUPPORT PRO	80 0					X		103,161.	0.	23,352.
(4) MARSHALL GAYE VP HUMAN RESOURCES	45 0					X		120,195.	0.	4,486.
(5) ANGELA CHERY COO	50 0			X				62,716.	0.	1,385.
(6) TRICIA RAPP DIRECTOR	1 0	X						0.	0.	0.
(7) HENRY TESSMAN DIRECTOR	1 0	X						0.	0.	0.
(8) JACOB TOSTI DIRECTOR	1 0	X						0.	0.	0.
(9) PAUL CHLEBECEK DIRECTOR	1 0	X						0.	0.	0.
(10) JASON SMITH DIRECTOR	1 0	X						0.	0.	0.
(11) JOHN DOOLIN CHAIRMAN	1.5 0			X				0.	0.	0.
(12) DANIEL KELSER TREASURER	1 0			X				0.	0.	0.
(13) ANDREA THIBAudeau CLERK	1 0			X				0.	0.	0.
(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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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 Subtotal.** 600,451. 0. 82,484.

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

**d Total (add lines 1b and 1c)** 600,451. 0. 82,484.

**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 **4**

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual.

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.

**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> 6,000.				
	<b>b</b> Membership dues .....	<b>1 b</b> 1,700.				
	<b>c</b> Fundraising events .....	<b>1 c</b> 54,171.				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) ....	<b>1 e</b> 13,657,754.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1 f</b> 43,054.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1 g</b>				
	<b>h Total.</b> Add lines 1a-1f .....		13,762,679.			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2 a</b> <u>THIRD PARTY BILLING FEES</u> .....		3,568,641.	3,568,641.		
	<b>b</b> <u>SERVICE FEES FROM CLIENTS</u> .....		998,269.	998,269.		
	<b>c</b> <u>WORK PERFORMED BY CLIENTS</u> .....		112,193.	112,193.		
	<b>d</b> .....					
	<b>e</b> .....					
	<b>f</b> All other program service revenue ....					
<b>g Total.</b> Add lines 2a-2f .....		4,679,103.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		85,822.			85,822.
	<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	178,813.	17,748.		
	<b>b</b> Less: cost or other basis and sales expenses .....		183,252.			
	<b>c</b> Gain or (loss) .....		-4,439.	17,748.		
	<b>d</b> Net gain or (loss) .....		13,309.			13,309.
	<b>8 a</b> Gross income from fundraising events (not including \$ 54,171. of contributions reported on line 1c). See Part IV, line 18 .....		31,360.			
	<b>b</b> Less: direct expenses .....		1,724.			
	<b>c</b> Net income or (loss) from fundraising events .....		29,636.			29,636.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....					
	<b>b</b> Less: direct expenses .....					
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....						
<b>b</b> Less: cost of goods sold ...						
<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
	<b>11 a</b> <u>GAIN ON TERMINATION OF LEASES</u> .....		13,000.			13,000.
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
<b>e Total.</b> Add lines 11a-11d .....		13,000.				
<b>12 Total revenue.</b> See instructions .....		18,583,549.	4,679,103.	0.	141,767.	



**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.	521,812.	129,449.	392,363.	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.	10,064,113.	9,384,664.	631,816.	47,633.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	145,418.	140,197.	4,529.	692.
9 Other employee benefits.	1,001,920.	943,028.	54,228.	4,664.
10 Payroll taxes.	1,014,875.	915,775.	94,576.	4,524.
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	15,881.		15,881.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	55,663.	55,663.		
12 Advertising and promotion.	15,393.	12,878.	2,515.	
13 Office expenses.	185,141.	137,984.	46,697.	460.
14 Information technology.	143,021.	123,588.	8,650.	10,783.
15 Royalties.				
16 Occupancy.	446,266.	425,966.	20,300.	
17 Travel.	44,024.	43,868.	156.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	59,584.	48,259.	10,006.	1,319.
20 Interest.	115,484.	110,655.	4,829.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	529,191.	459,314.	69,877.	
23 Insurance.	168,482.	144,437.	24,030.	15.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on 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	1,792,627.	1,792,627.		
b MEALS AT GROUP HOMES	170,400.	170,400.		
c PROGRAM VEHICLE COSTS	132,185.	103,064.	29,121.	
d GOODS/SERVICES REIMBURSED	98,410.	98,410.		
e All other expenses.	213,070.	195,695.	3,258.	14,117.
25 Total functional expenses. Add lines 1 through 24e.	16,932,960.	15,435,921.	1,412,832.	84,207.
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 .....	509,643.	1	519,616.
	2 Savings and temporary cash investments .....	5,192,033.	2	7,238,507.
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	1,587,276.	4	1,609,318.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	172,036.	9	163,053.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10 a 12,795,338.		
	b Less: accumulated depreciation .....	10 b 4,814,875.	10 c	7,980,463.
	11 Investments — publicly traded securities .....	8,288,826.	11	863,444.
	12 Investments — other securities. See Part IV, line 11 .....	912,731.	12	
	13 Investments — program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	29,725.	15	92,792.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	16,692,270.	16	18,467,193.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	1,191,174.	17	1,237,907.
	18 Grants payable .....		18	
	19 Deferred revenue .....	14,201.	19	32,689.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	92,792.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	4,480,879.	23	4,511,277.
	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 .....	5,686,254.	26	5,874,665.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here ▶</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions .....	10,968,810.	27	12,556,825.
	28 Net assets with donor restrictions .....	37,206.	28	35,703.
	<b>Organizations that do not follow FASB ASC 958, check here ▶</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 <b>Total net assets or fund balances.</b> .....	11,006,016.	32	12,592,528.
33 <b>Total liabilities and net assets/fund balances.</b> .....	16,692,270.	33	18,467,193.	



**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	18,583,549.
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,932,960.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,650,589.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,006,016.
5	Net unrealized gains (losses) on investments	5	-53,677.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-10,400.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,592,528.

**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 on Schedule O.		
2 a 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	2 a	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	2 b	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 on Schedule O.	2 c	X
3 a 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? .....	3 a	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 on Schedule O and describe any steps taken to undergo such audits .....	3 b	



**SCHEDULE A**  
**(Form 990)**

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

**2021**

**Open to Public  
Inspection**

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

Employer identification number  
**04-2226199**

**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).)
- 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 on 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)						
Total						



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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,721,972.	10280047.	10844366.	13613586.	13762679.	57,222,650.
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	8,721,972.	10280047.	10844366.	13613586.	13762679.	57,222,650.
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						57,222,650.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	8,721,972.	10280047.	10844366.	13613586.	13762679.	57,222,650.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	31,952.	21,058.	58,111.	71,147.	85,822.	268,090.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)	51,283.	38,519.	64,099.	39,279.	42,636.	235,816.
11 <b>Total support.</b> Add lines 7 through 10						57,726,556.
12 Gross receipts from related activities, etc. (see instructions)					12	22,165,802.
13 <b>First 5 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 2021 (line 6, column (f), divided by line 11, column (f))	14	99.13 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.39 %
16a <b>33-1/3% support test—2021.</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—2020.</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—2021.</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—2020.</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	2021	2020	2019	2018	2017
SPECIAL EVENTS	\$ 42,636.	\$ 39,279.	\$ 61,931.	\$ 35,521.	\$ 46,670.
CAFETERIA & VENDING			2,168.	2,998.	4,613.
TOTAL	<u>\$ 42,636.</u>	<u>\$ 39,279.</u>	<u>\$ 64,099.</u>	<u>\$ 38,519.</u>	<u>\$ 51,283.</u>



**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2021**

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

Employer identification number  
**04-2226199**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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), 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 (entering 'N/A' in column (b) instead of the contributor name and address), 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), 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).



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) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DEPARTMENT OF DEVELOPMENTAL SERVICE 140 HIGH ST. SPRINGFIELD, MA 01105	\$ 13,537,264.	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.)
			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.)
			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**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

**2021****Open to Public  
Inspection**

Name of the organization

THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

Employer identification number

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 (for example, 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' 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:

	Amount
1 c Beginning balance.....	131,459.
1 d Additions during the year.....	575,653.
1 e Distributions during the year.....	614,320.
1 f Ending balance.....	92,792.

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 ☒

**SEE 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 Term 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.....		739,609.		739,609.
b Buildings.....		10,428,682.	3,536,032.	6,892,650.
c Leasehold improvements.....				
d Equipment.....		1,515,088.	1,207,072.	308,016.
e Other.....		111,959.	71,771.	40,188.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				7,980,463.

BAA

Schedule D (Form 990) 2021



**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
(I) .....		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ..		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ..		

**Part IX Other Assets.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ..	

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ..	

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



**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	18,519,472.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments.....	2 a	-53,677.
b	Donated services and use of facilities.....	2 b	
c	Recoveries of prior year grants.....	2 c	
d	Other (Describe in Part XIII.).....	2 d	
e	Add lines 2a through 2d.....	2 e	-53,677.
3	Subtract line 2e from line 1.....	3	18,573,149.
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.....	4 a	10,400.
b	Other (Describe in Part XIII.).....	4 b	
c	Add lines 4a and 4b.....	4 c	10,400.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	18,583,549.

**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	16,932,960.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities.....	2 a	
b	Prior year adjustments.....	2 b	
c	Other losses.....	2 c	
d	Other (Describe in Part XIII.).....	2 d	
e	Add lines 2a through 2d.....	2 e	
3	Subtract line 2e from line 1.....	3	16,932,960.
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.....	4 a	
b	Other (Describe in Part XIII.).....	4 b	
c	Add lines 4a and 4b.....	4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	16,932,960.

**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 2B - EXPLANATION OF ESCROW ACCOUNT LIABILITY**

THE ARC OF OPPORTUNITY ACTS AS REPRESENTATIVE PAYEE FOR MANY OF THE INDIVIDUALS WITH DISABILITIES THAT ARE SEVED BY THE ORGANIZATION. BY PERMISSION FROM THE SOCIAL SECURITY ADMINISTRATION, ALL OF THE INDIVIDUALS' FUNDS ARE MAINTAINED IN AN ACCOUNT TITLE "THE ARC OF OPPORTUNITY CLIENT TRUST". THE ARC OF OPPORTUNITY DOES NOT CHARGE A FEE FOR THIS SERVICE.



**Part XIII** Supplemental Information *(continued)***PART X - FASB ASC 740 FOOTNOTE**

THE ORGANIZATION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES IN ACCORDANCE WITH ASC TOPIC, INCOME TAXES. THIS STANDARD CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENTS REGARDING A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE ORGANIZATION HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS WHICH QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AT JUNE 30, 2022. THE ORGANIZATION'S INFORMATION RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS.



**SCHEDULE G**  
**(Form 990)**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 instructions and the latest information.

OMB No. 1545-0047

**2021****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**2 a** 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						
<b>Total</b> .....						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.

		(a) Event #1 ANNUAL DRIVE (event type)	(b) Event #2 AUCTION (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts.....	49,755.	34,189.		83,944.
	2 Less: Contributions .....	49,219.	4,044.		53,263.
	3 Gross income (line 1 minus line 2).....	536.	30,145.		30,681.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes.....		283.		283.
	6 Rent/facility costs.....				
	7 Food and beverages .....				
	8 Entertainment.....				
	9 Other direct expenses.....	535.	886.		1,421.
	10 Direct expense summary. Add lines 4 through 9 in column (d).....				1,704.
	11 Net income summary. Subtract line 10 from line 3, column (d).....				28,977.

**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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue.....				
	2 Cash prizes .....				
Direct Expenses	3 Noncash prizes.....				
	4 Rent/facility costs.....				
	5 Other direct expenses.....				
	6 Volunteer labor.....	Yes _____ % No	Yes _____ % No	Yes _____ % 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

**2021**

**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.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ 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 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.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☒ Compensation survey or study

☒ 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		X
4 b	X	
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

**Schedule J (Form 990) 2021**



**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 and/or 1099-NEC 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	(C) Retirement and other deferred compensation				
1 MARY HEAFY PRESIDENT & CEO	(i) 188,882.	0.	0.	0.	0.	27,238.	216,120.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.	0.
2 LYNNE SUGAR CFO	(i) 150,229.	0.	0.	0.	0.	26,023.	176,252.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.	0.
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**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 NO RETIREMENT, EQUITY-BASED COMPENSATION**

CEO MARY HEAFY CONTRIBUTED \$17,937 TO A NON-QUALIFIED NON-GOVERNMENTAL 457 DEFERRED

COMPENSATION PLAN. THE ORGANIZATION DID NOT CONTRIBUTE TO THIS PLAN.



**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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 Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

THE ARC OF OPPORTUNITY IN NORTH CENTRAL  
MASSACHUSETTS, INC.

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 4C - 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 FY22, 46 PEOPLE RECEIVED 15,390 DAYS OF ADULT FOSTER CARE LEVEL I (MEDICAID) SERVICES; 40 PEOPLE RECEIVED 15,525 DAYS OF ADULT FOSTER CARE LEVEL II (MEDICAID) SERVICES; AND 2 INDIVIDUALS RECEIVED 492 DAYS OF SERVICE VIA THE MONEY FOLLOWS THE PERSON PROGRAM. IN ADDITION, 8 OF THOSE INDIVIDUALS ALSO RECEIVED 663 HOURS OF SUPPLEMENTAL SERVICES VIA FUNDING THRU THE NORTH CENTRAL AREA OFFICE OF THE DEPARTMENT OF DEVELOPMENTAL SERVICES AND 4 INDIVIDUALS RECEIVED 223 HOURS OF SUPPLEMENTAL SERVICES VIA FUNDING THRU THE WORCESTER AREA OFFICE OF DDS. DDS ALSO PROVIDED FUNDING FOR 1,642 DAYS OF SERVICE TO 5 ADDITIONAL INDIVIDUALS THIS YEAR AND FINANCIAL ASSISTANCE TO 12 OF THESE INDIVIDUALS.

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

THE DAY HABILITATION PROGRAM PROVIDED 63,609 HOURS OF SERVICE TO 66 INDIVIDUALS IN FY22. 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.

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

THREE INDIVIDUALS ALSO RECEIVED 529 HOURS OF SUPPLEMENTAL STAFFING SUPPORTS.

THE INDIVIDUAL IN HOME SUPPORTS PROGRAMS (5) PROVIDED 18,608 HOURS OF SERVICE TO 65 INDIVIDUALS DURING FY22. THE PROGRAMS 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 FY22, 29 OF THESE INDIVIDUALS ALSO RECEIVED REPRESENTATIVE PAYEE SERVICES AND 14 RECEIVED FINANCIAL ASSISTANCE.

THE COMMUNITY BASED DAY SUPPORTS PROGRAM PROVIDED 37,480 HOURS OF SERVICE TO 50 INDIVIDUALS IN FY22. 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.

THE GROUP EMPLOYMENT PROGRAM PROVIDED 15,255 HOURS OF SUPPORT TO 25 INDIVIDUALS DURING FY22. 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.



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

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. ANOTHER ASPECT OF THIS PROGRAM WAS HEALTHY RELATIONSHIPS TRAINING PROVIDED TO 20 INDIVIDUALS. ALL SUPPORTS PROVIDED BY THIS PROGRAM ARE DESIGNED TO KEEP FAMILIES TOGETHER IN THE COMMUNITY.

THE COMPETITIVE EMPLOYMENT PROGRAMS (3) 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. THE COMMUNITY INTEGRATED EMPLOYMENT SERVICES PROGRAM EVALUATES 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 FY22, 6 INDIVIDUALS RECEIVED EVALUATION SERVICES, 10 JOB PLACEMENT SERVICES, 3 EMPLOYMENT BASED SKILLS TRAINING, 3 INITIAL JOB SUPPORTS AND 29 RECEIVED 1,909 HOURS OF ONGOING SUPPORT.

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 FY22, 16 INDIVIDUALS

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

AND THEIR FAMILIES RECEIVED 406 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 FY22, 5 INDIVIDUALS WERE TRANSPORTED.

THE AUTISM SUPPORT SERVICES PROGRAM HAS TWO COMPONENTS. ONE COMPONENT ASSISTS INDIVIDUALS WITH TRANSITIONING INTO COLLEGE AND PROVIDES AND/OR IDENTIFIES THE SUPPORTS NEEDED TO ACHIEVE THEIR COLLEGE EDUCATION GOALS. THE OTHER COMPONENT PROVIDES INDIVIDUALS WITH LIFE SKILLS COACHING IN AREAS SUCH AS SOCIAL SKILLS, EMPLOYMENT, EDUCATION AND RELATIONSHIPS. IN FY22, 37 HOURS OF SERVICES WERE PROVIDED TO 5 INDIVIDUALS.

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

PAID OFFICERS (CEO, CPO 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."

**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



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MASSACHUSETTS, INC.

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

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**

THE CEO'S COMPENSATION IS DETERMINED BY A SUB-COMMITTEE OF THE BOARD OF DIRECTORS. THIS COMMITTEE CONSIDERS COMPARABLE DATA FROM SEVERAL SOURCES INCLUDING THE BUREAU OF LABOR STATISTICS AND A NON-PROFIT SALARY SURVEY LAST UPDATED IN 2016. SALARY DATA IS AGED AS RECOMMENDED IN THE SURVEY. THE COMMITTEE GATHERS INPUT FROM ALL BOARD MEMBERS, AS WELL AS PERFORMANCE DATA AND DETERMINES THE CEO'S COMPENSATION. NO CHANGES ARE MADE TO THE CEO'S SALARY WITHOUT WRITTEN COMMUNICATION FROM THE BOARD CHAIR. THE COMMITTEE MAINTAINS DOCUMENTATION OF THEIR DELIBERATION.

ALL OTHER COMPENSATION INCLUDING OTHER OFFICERS OF THE CORPORATION AND KEY EMPLOYEES, IS DETERMINED BY THE CEO USING DATA FROM THE SOURCES MENTIONED ABOVE AND IS BASED IN PART ON AVAILABLE RESOURCES. SUGGESTED SALARY INCREASES ARE PRESENTED

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

AS A PART OF THE PROPOSED BUDGET EACH YEAR WHICH IS REVIEWED BY BOTH THE FINANCE  
COMMITTEE AND THE BOARD OF DIRECTORS AS DOCUMENTED IN THE MINUTES OF THOSE MEETINGS.

IN ADDITION, PERIODICLY THE ORGANIZATION ENGAGES OUR ATTORNEYS TO PERFORM A SALARY  
EQUITY ASSESSMENT.

**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.