

Form 8879-EO	IRS e-file Signature Authorization for an Exempt Organization	OMB No. 1545-1878
For calendar year 2013, or fiscal year beginning <u>7/01</u> , 2013, and ending <u>6/30</u> 20 <u>14</u>		2013
Department of the Treasury Internal Revenue Service ▶ Do not send to the IRS. Keep for your records. ▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo .		
Name of exempt organization	Opportunity Village Association for Retarded Citizens	Employer identification number 88-6003567
Name and title of officer	Edward Guthrie Executive Director	

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>27,210,961</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Houldsworth, Russo & Company, P.C. to enter my PIN 12345 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ 09/15/14

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

88231512345
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Katie Hampton Date ▶ 09/15/14

**ERO Must Retain This Form—See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2013)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 07/01/13, and ending 06/30/14

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Terminated
 - Amended return
 - Application pending

C Name of organization **Opportunity Village Association for Retarded Citizens**

Doing Business As _____

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
6050 S. Buffalo Drive

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89113

D Employer identification number
88-6003567

E Telephone number
702-880-4006

G Gross receipts \$ **29,099,803**

F Name and address of principal officer:
Edward Guthrie
6050 S. Buffalo Drive
Las Vegas NV 89113

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

H(b) Are all subordinates included? Yes No

If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.opportunityvillage.org**

H(c) Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **1954** **M** State of legal domicile: **NV**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	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	30
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	30
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	697
	6 Total number of volunteers (estimate if necessary)	6	1046
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,481,427	4,656,740
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,241,872	21,478,875
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	62,727	-3,550
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	24,014,094	27,210,961
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	18,614,001	18,613,108
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,569,616	9,207,735
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,183,617	27,820,843	
19 Revenue less expenses. Subtract line 18 from line 12	-3,169,523	-609,882	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	35,597,538	37,592,844
	22 Net assets or fund balances. Subtract line 21 from line 20	2,619,277	5,039,594
		32,978,261	32,553,250

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: **Edward Guthrie** Date: _____

Type or print name and title: **Executive Director**

Paid Preparer Use Only

Print/Type preparer's name: **Katie Hampton** Preparer's signature: **Katie Hampton** Date: **10/23/14** Check if self-employed PTIN: **P00292787**

Firm's name: **Houldsworth, Russo & Company, P.C.** Firm's EIN: **88-0374623**

Firm's address: **8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839** Phone no.: **702-269-9992**

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2013)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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 \$ **16,062,752** including grants of\$) (Revenue \$ **12,782,803**)

The Employment Resource Centers give people with the most severe disabilities the chance to have the same sense of pride and purpose that come from earning a paycheck that the rest of us take for granted. The participants in the program learn the work related attitudes and behaviors that are needed to be successful in any job by working on various packaging and assembly tasks, making promotional buttons, assembling direct mail pieces, cooking thousands of cookies every week as well as providing document imaging and document destruction services. Most of the individuals served by this program receive a special minimum wage based on their productivity.

4b (Code:) (Expenses \$ **7,131,828** including grants of\$) (Revenue \$ **8,515,073**)

The Service Contracts provide community-based employment and training opportunities for individuals with intellectual and other disabilities. Opportunity Village operates a number of "small businesses" where over 70% of the workers are people with severe disabilities. They clean over 4.5 million square feet of government and commercial office space. They serve over 350,000 meals every year to the airmen at Nellis AFB. They operate the postal service center for Nellis AFB and handle all secure and non-secure mail. They provide restroom attendant services for McCarran International Airport (The Gateway to Las Vegas). Most of the individuals served by this program make wages at or above the Federal minimum wage and are eligible for health insurance and other benefits.

4c (Code:) (Expenses \$ **1,158,926** including grants of\$) (Revenue \$ **1,259,895**)

The Thrift Store provides training and employment opportunities for individuals with intellectual disabilities in retail operations and retail processing. The participants in the program are responsible for sorting, stocking, customer service and cashiering duties within the retail operation. The Thrift Store location brings many improvements but it also features everything customers have come to love at the previous store locations. It features a section called the "Treasure TroVe", showcasing the very best merchandise from partners such as World Market Center and the National Hardware Show.

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses ► **24,353,506**

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	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
	1a 80		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 697		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: <input type="checkbox"/> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	30		
1b	Enter the number of voting members included in line 1a, above, who are independent		
	30		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed None
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Robert Kneesel 6050 S. Buffalo Drive NV 89113 702-880-4006 Las Vegas

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Anne Hanson	2.00									
Member	0.00	X					0	0	0	
(2) Barbara Cegavske	2.00									
Member	0.00	X					0	0	0	
(3) Bob Fowler	2.00									
Member	0.00	X					0	0	0	
(4) Mark Dunn	4.00									
Treasurer	0.00	X		X			0	0	0	
(5) Carl Rowe	4.00									
Past Chair	0.00	X		X			0	0	0	
(6) Michael Bolognini	2.00									
Member	0.00	X					0	0	0	
(7) Ronnie Sloan	2.00									
Member	0.00	X					0	0	0	
(8) Dan Book	2.00									
Member	0.00	X					0	0	0	
(9) Jason Frierson	2.00									
Member	0.00	X					0	0	0	
(10) Lee Haney	2.00									
Member	0.00	X					0	0	0	
(11) Narine Yenovkian	2.00									
Member	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Greg McCurdy Member	2.00 0.00	X						0	0	0
(13) Hugh Sinnock Member	2.00 0.00	X						0	0	0
(14) Jeremy Aguero 1st Vice Chair	4.00 0.00	X		X				0	0	0
(15) Bobby Bigelow Member	2.00 0.00	X						0	0	0
(16) John Cannito Member	2.00 0.00	X						0	0	0
(17) Kevin Bethel Member	2.00 0.00	X						0	0	0
(18) Kimberly Maxson-Rushton Member	2.00 0.00	X						0	0	0
(19) Lauri Collins Secretary	4.00 0.00	X		X				0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A								554,428		34,594
d Total (add lines 1b and 1c)								554,428		34,594

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

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Staffmark St. Louis MO 63195	PO Box 952386 Staffing	474,465
Brady Industries, Inc Las Vegas NV 89118	7055 Lindell Road Supplies	406,936
DOMA Technologies Virginia Beach VA 23452	2875 Sabre Street Suite 500 Scanning	283,100
Omninet Craig, LLC Beverly Hills CA 90212	9420 Wilshire Blvd Lessor	216,406
KIM-BIG JV, LP New Hyde Park NY 11042	3333 New Hyde Park Rd. 100 Lessor	174,250

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 **5**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Lucy Stewart Member	2.00 0.00	X						0	0	0
(13) Mark Anderson Member	2.00 0.00	X						0	0	0
(14) Eve Breier Member	2.00 0.00	X						0	0	0
(15) John V. White Member	2.00 0.00	X						0	0	0
(16) Patty Aguilar Member	2.00 0.00	X						0	0	0
(17) Sarah Guindy Member	2.00 0.00	X						0	0	0
(18) Stephen Hagstette 2nd Vice Chair	4.00 0.00	X		X				0	0	0
(19) Terri Peck Chairperson	4.00 0.00	X		X				0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Terry Cottle	2.00									
Member	0.00	X					0	0	0	
(13) Carlos Silva	2.00									
Member	0.00	X					0	0	0	
(14) Vincent Eckelkamp	2.00									
Member	0.00	X					0	0	0	
(15) Edward Guthrie	30.00									
Executive Director	10.00			X			273,991	0	6,900	
(16) Mark Whitley	30.00									
Former CFO	10.00			X			179,316	0	20,348	
(17) Lisa Manning	30.00									
CFO	10.00			X			0	0	0	
(18) Leonard Wilson	40.00									
HR Director	0.00					X	101,121	0	7,346	
(19)										
1b Sub-total							554,428		34,594	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	1,593,667				
	e Government grants (contributions)	1e	2,142,582				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	920,491				
	g Noncash contributions included in lines 1a-1f: \$		60,490				
	h Total. Add lines 1a-1f		4,656,740				
Program Service Revenue	2a Government program support	Busn. Code	812900	9,564,972	9,564,972		
	b Service contracts		812900	7,692,596	7,692,596		
	c General contract sales		812900	4,221,307	4,221,307		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			21,478,875			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			51,566		51,566	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis & sales exps			1,888,842			
	c Gain or (loss)			-55,116			
	d Net gain or (loss)			-55,116	-55,116		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a		1,076,305				
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory			1,076,305	1,076,305			
Miscellaneous Revenue			Busn. Code				
11a Miscellaneous income			812900	2,591	2,591		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d				2,591			
12 Total revenue. See instructions.				27,210,961	22,502,655	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	732,695		732,695	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	14,467,174	13,310,487	1,156,687	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	454,280	405,003	49,277	
9 Other employee benefits	1,579,402	1,433,745	145,657	
10 Payroll taxes	1,379,557	1,193,476	186,081	
11 Fees for services (non-employees):				
a Management				
b Legal	72,511		72,511	
c Accounting	56,700		56,700	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,317,494	1,151,137	166,357	
12 Advertising and promotion	66,514	66,264	250	
13 Office expenses	1,296,232	1,240,916	55,316	
14 Information technology				
15 Royalties				
16 Occupancy	2,201,118	1,829,657	371,461	
17 Travel	587,471	530,131	57,340	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	53,486	14,151	39,335	
20 Interest	15,293	14,751	542	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,390,777	2,110,559	280,218	
23 Insurance	214,715	192,034	22,681	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Inventory usage	532,953	532,953		
b Recruitment	108,941	89,045	19,896	
c Staff training and devel	64,955	57,581	7,374	
d Provision for bad debts	53,612	53,612		
e All other expenses	174,963	128,004	46,959	
25 Total functional expenses. Add lines 1 through 24e	27,820,843	24,353,506	3,467,337	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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
Assets	1 Cash—non-interest bearing	609,628	1	714,475
	2 Savings and temporary cash investments		2	15,309
	3 Pledges and grants receivable, net		3	2,117,527
	4 Accounts receivable, net	2,116,608	4	2,556,887
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	294,451	8	220,742
	9 Prepaid expenses and deferred charges	1,660,745	9	1,513,996
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 44,995,443		
	b Less: accumulated depreciation	10b 16,330,662	29,307,541	10c 28,664,781
	11 Investments—publicly traded securities	1,310,958	11	1,495,140
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	297,607	15	293,987
16 Total assets. Add lines 1 through 15 (must equal line 34)	35,597,538	16	37,592,844	
Liabilities	17 Accounts payable and accrued expenses	1,861,930	17	1,765,510
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	334,385	23	367,617
	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	422,962	25	2,906,467
	26 Total liabilities. Add lines 17 through 25	2,619,277	26	5,039,594
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	32,978,261	27	30,435,723
	28 Temporarily restricted net assets		28	2,117,527
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	32,978,261	33	32,553,250	
34 Total liabilities and net assets/fund balances	35,597,538	34	37,592,844	

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	27,210,961
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,820,843
3	Revenue less expenses. Subtract line 2 from line 1	3	-609,882
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	32,978,261
5	Net unrealized gains (losses) on investments	5	184,871
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	32,553,250

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization **Opportunity Village Association for Retarded Citizens**

Employer identification number
88-6003567

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see Instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	28,009,356	1,213,169	3,750,373	1,481,427	4,656,740	39,111,065
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	28,009,356	1,213,169	3,750,373	1,481,427	4,656,740	39,111,065
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						39,111,065

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	28,009,356	1,213,169	3,750,373	1,481,427	4,656,740	39,111,065
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		39,485	69,081	79,927	51,566	240,059
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	77,395	30,529	195,097	19,338	2,591	324,950
11 Total support. Add lines 7 through 10						39,676,074

12 Gross receipts from related activities, etc. (see instructions) **12** 22,557,771

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	98.58%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	98.56%

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage for 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part II, Line 10 - Other Income Detail

Miscellaneous income \$ 324,950

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2013

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization Opportunity Village Association for Retarded Citizens	Employer identification number 88-6003567
--	---

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Opportunity Village Association for Retarded Citizens

Employer identification number

88-6003567

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds and control.

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a-2 regarding collections of art and historical treasures.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII Yes No

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ %
 - b** Permanent endowment ▶ %
 - c** Temporarily restricted endowment ▶ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------------|-------|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		450,000		450,000
b Buildings		34,919,503	10,222,832	24,696,671
c Leasehold improvements				
d Equipment		8,279,440	5,238,127	3,041,313
e Other		1,346,500	869,703	476,797
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				28,664,781

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) Due to the Foundation	2,549,819	
(3) Deferred compensation	356,648	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,906,467	

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	27,533,475
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a	184,871	
	b Donated services and use of facilities	2b	153,210	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	338,081	
3	Subtract line 2e from line 1		3	27,195,394
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b	15,567	
	c Add lines 4a and 4b	4c	15,567	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	27,210,961

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	27,958,486
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	153,210	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	153,210	
3	Subtract line 2e from line 1		3	27,805,276
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b	15,567	
	c Add lines 4a and 4b	4c	15,567	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	27,820,843

Part XIII Supplemental Information

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

Part X - FIN 48 Footnote

Opportunity Village is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code. In the preparation of tax returns, tax positions are taken based on interpretation of federal, state and local income tax laws. In accordance with the accounting standards, management periodically reviews and evaluates the status of uncertain tax positions and makes estimates of amounts, including interest and penalties, ultimately due or owed. No amounts have been identified, or recorded as uncertain tax positions. Federal, state, and local tax returns generally remain open for examination by the various taxing authorities for a period of three to six years.

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Part XIII Supplemental Information (continued)

Charity Vehicle Auction fees \$ 15,567

Part XII, Line 4b - Expense Amounts Included on Return - Other

Charity Vehicle Auction fees \$ 15,567

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

**Opportunity Village Association for
Retarded Citizens**

Employer identification number
88-6003567

OMB No. 1545-0047

2013

Open to Public
Inspection

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., 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 in line 1a?

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

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

4 During the year, did any person listed in 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.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.

5 For persons listed in 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" to line 5a or 5b, describe in Part III.

6 For persons listed in 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" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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 in 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 are not listed on Form 990, Part VII.

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retiree and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Edward Guthrie Executive Director	(i) 244,202 (ii) 29,789 (iii) 0	0	0	0	6,900	280,891	0
2	Mark Whitley Former CFO	(i) 172,628 (ii) 6,688 (iii) 0	0	14,000	0	6,348	199,664	0
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Part III Supplemental Information

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

Part I, Line 4 - Severance, Nonqualified, and Equity-Based Payments

Severance Nonqualified Equity-based

Edward Guthrie 0 14,000 0

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

**Open To Public
Inspection**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

**Opportunity Village Association for
Retarded Citizens**

Employer identification number

88-6003567

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	67	60,490	Resale value
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Thrift store)	X	2500	1,076,305	Fair market value
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29 0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	
33		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

Opportunity Village ARC receives donated vehicles. All donated vehicles are processed through the thrift store call center. The thrift store dispatch will record the name of the person donating the car, information about the car, and will arrange for The Charities' Vehicle Auction (TCVA) to pick up the donated car. TCVA remits the amounts collected on donated cars to Opportunity Village ARC when the car sells, less a commission and any expenses incurred in picking up the car. Dispatch also receives a detailed sale sheet when the car sells and is responsible for issuing 1098Cs for all sales over \$500. Every dispatch employee is trained on preparing 1098Cs.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

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

Name of the organization

**Opportunity Village Association for
Retarded Citizens**

Employer identification number

88-6003567**Form 990 - Organization's Mission**

Opportunity Village was founded in 1954 by seven dedicated, committed and loving families who were determined to give their children with disabilities the best lives possible. And now, almost 60 years later, Opportunity Village is one of the most recognized and respected Community Rehabilitation Programs in the United States. Since these humble origins, Opportunity Village has grown to become Nevada's favorite - the largest private, not-for-profit community habilitation program, nearly 3,000 people annually through vocational training, community employment, day services, advocacy and arts and social recreation. Here, people with disabilities are able to find new friends, realize future career paths, seek independence and community integration and unleash creative passions - all they want is a chance at a life we all take for granted.

Opportunity Village is Nevada's largest employer of people with disabilities - people who were previously considered unemployable. We call them OVIPs - Opportunity Village's Very Important People. Many of them work at Opportunity Village's Employment Resource Centers and in jobs throughout the community, collectively earning wages amounting to more than \$5.9 million in FY2014. They're hard-working and diligent, proudly paying taxes and happily leading more fulfilling lives. Primarily a self-funded organization, Opportunity Village generates the majority of its operational funding through its employment contracts and fundraising efforts such as the Magical Forest and the Las Vegas Great Santa Run, saving Nevada taxpayers \$33.7 million annually.

Name of the organization

Employer identification number

Opportunity Village Association for

88-6003567

Opportunity Village provided assessment, training and employment services to 1,975 youth and adults with intellectual and other disabilities last year (FY2014). We serve people with all levels of disability and everyone who attends Opportunity Village receives a paycheck or training stipend. At Opportunity Village, we believe in informed choice. We do not believe that "one size fits all". People with disabilities should be offered a range of opportunities. That's why we offer a variety of options from which people with disabilities and their families can choose, consistent with their strengths, interests and needs.

The Job Discovery Program is a school-to-work transition program that offers students with intellectual disabilities who are seniors and are ready to graduate the opportunity to experience a minimum of five different jobs for nine weeks each. They get the chance to experience firsthand the same types of jobs most high school students engage in and they get to "try on" a career. Opportunity Village's Cleaning Crew cleans over 8 million square feet of government and commercial office space and parking lots, and we employ people with disabilities to do the cleaning. Opportunity Village provides restroom porters at McCarran International Airport "C" Gates, parking lot porters at McCarran Airport Terminal 1 and Terminal 3, International Gaming Technologies (IGT). The Cleaning Crew provides custodial services to more than 35 locations throughout the Las Vegas valley. Our contracts include Red Rock National Conservation Area, Federal Courthouses, the Clark County Government Center, City of North Las Vegas City Hall, McCarran Rental Car Center, Fox 5, Coca-Cola and MJ Christensen Diamonds.

Name of the organization

Opportunity Village Association for

Employer identification number

88-6003567

People with disabilities in Opportunity Village's PaperPros Document Management Division shred and recycle over 16 tons of confidential documents every day at our facility or through our mobile operation. They also scan/image more than 1.6 million documents per month helping many local businesses transition into a paperless environment.

Our OVIPs deliver the mail at Nellis Air Force Base. We delivered over 81,548 official and private mail and 49,712 packages between 7/13-6/14. Our people with disabilities have the security clearances to handle all the confidential correspondence delivered to senior military personnel.

Through our food service contract at Nellis, our OVIPs serve almost 355,000 meals every year to the brave men and women who protect our country.

Our Thrift Store provides retail training for 27 OVIPs. Training includes processing, merchandising, sorting, pricing, cashiering and recycling. Learning these skills will provide them with the knowledge and skill to help them find work in a retail store.

The Fine and Performing Arts program at Opportunity Village allows the OVIP's creative talents to soar. A visit to the program is truly inspirational; featuring a highly talented group of people with disabilities overcoming their daily challenges in a variety of ways through the arts. The program was also designed to promote self-expression, social interaction, and the development of peer relationships. The Fine Art Program is a progressive visual arts studio that supports and gives artists

Name of the organization

Employer identification number

Opportunity Village Association for

88-6003567

with intellectual and related disabilities the opportunity to find and express their creative passions. Here they develop a studio practice as working artists, building a body of work for exhibition and sale. Artists in the program create one-of-a-kind art pieces: drawings, paintings, embroidery, hand painted ceramics, silk scarves and ties. We sold over \$88,947 worth of art created by these talented individuals last year.

The Performing Arts Program offers classes in music, dance, and theatre where individuals have a place to shine on the stage and share their passion for the arts. Classes are taught in individual and group settings with additional opportunities for individuals to perform throughout the year at Opportunity Village and community special events. Performers from the program have the opportunity to act in professional theatre productions with the Las Vegas Shakespeare Company, most recently in Charlotte's Web at the Henderson Pavilion and reoccurring performances in the community with our OV Elvi Dance Troupe and Roaring Thunder percussion ensemble.

Opportunity Village's Cookie Crafters bake over 660,000 cookies per year in our state-of-the-art production kitchen. These delicious cookies are served in employee dining rooms at the Venetian, the Mirage and other hotel casinos along the Strip. The Opportunity Village LunchBunch also prepares and delivers boxed lunches to local businesses for meetings, outings and social gatherings and has expanded catering to include large vendors that re-sell to various companies throughout the greater Las Vegas area.

Additionally, we have an e-commerce website component in which individuals can order cookies packed in designer cookie tins adorned with our artists' artwork. Individuals and businesses can also order PopShoppe Gourmet

Name of the organization

Employer identification number

Opportunity Village Association for

88-6003567

Chocolate Covered Popcorn and Lunch Bunch boxed lunches using the website's e-commerce functionality.

We provide custom in-room coffee and condiment packets for all the properties operated by Caesar's Entertainment and in-room amenities for other hotel/casinos. Opportunity Village's Assembly Authority workers package and assemble a wide variety of items ranging from custom disposable cutlery packets to promotional packaging and from medical supplies to noise dampening material.

Opportunity Village is a great example of our "public-private" partnership model. The Kitty Rodman Events and Multipurpose Center for Art & Life Skill Enrichment, was built as part of a \$44+ million capital campaign. A little over \$5 million was public money but almost \$39 million was from private contributions.

Opportunity Village's combined numbers with ARC & Foundation annual operating budgets is also an example of our "public-private" partnership. Approximately 25% of our revenue is from government fee for service revenue (e.g. Medicaid, RSA Section 110 funds, etc.) and 2% from the Clark County School District (Job Discovery Program). About 42% of our budget is contract revenue from baking cookies, delivering mail, cleaning facilities, etc. and the other 31% is fundraising income from the people of southern Nevada. (The revenue excludes any in kind donations.) Opportunity Village also uses Medicaid Home & Community-Based Services (HCBS) waiver to provide services to some of the most severely disabled adults in Nevada.

Name of the organization

Employer identification number

Opportunity Village Association for

88-6003567

Opportunity Village paid almost \$4.1 million in wages to people with intellectual disabilities in FY2014 and we estimate that people with severe disabilities placed in competitive employment after receiving services at Opportunity Village earned another \$2.0 million last year. Opportunity Village found community employment for 103 people with severe disabilities in FY2014. Our research shows a reduction of \$5,000/year in welfare, Medicaid, food stamps and other benefits for every person that we place in community employment. People with disabilities gain independence and self-esteem from working, and they reduce their dependence on other benefits, which saves taxpayers. They themselves become taxpayers, and do so proudly. These individuals receive tangible and intangible benefits from working.

People with intellectual disabilities want to be able to live, work and play in their community. We need to assure that they have good quality services to enable them to succeed.

Form 990, Part I, Line 6

Volunteers provided accounting services and services to assist in the office.

Form 990, Part VI - Additional Information

Officers of the organization are all members of the Southern Nevada business community. As such, they have business relationships with each other in the ordinary course of business.

Form 990, Part VI, Line 2 - Related Party Information Among Officers
see above

Name of the organization

Opportunity Village Association for

Employer identification number

88-6003567

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

The organization has members.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

The following types of general membership with Opportunity Village shall be made available; Voting (one vote per person); Sustaining/family (one vote); Life (one vote); Corporate (one vote). Staff shall be ex-officio members. Any action of the Board may be reviewed by the general membership on request of any member at a regular general membership meeting or at a special meeting called for that purpose.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

A draft of the Form 990 and supporting schedules is reviewed by the Audit Committee prior to filing. Questions, comments, and suggested changes made by the Audit Committee are reviewed by the Chief Financial Officer and Controller, and adjustments are made where necessary. After corrections a final draft is provided to all Board Members prior to filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Annual disclosure statements are required by each board member. Periodic reviews of related transactions are performed to review compensation, proper recording, and whether agreements and transactions further the Organization's charitable purposes. Investigations are performed if the Board/committee has reasonable belief of failure of proper disclosure with appropriate disciplinary and corrective action implemented as necessary.

Name of the organization

Employer identification number

Opportunity Village Association for

88-6003567

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Organization utilizes an outside professional company to provide salary/compensation information. If bonuses are to be provided, they are established based on individual performance evaluations. All bonuses must be approved by the Executive Director and the Board.

Form 990, Part VI, Line 15b - Compensation Process for Officers

The Organization utilizes an outside professional company to provide salary/compensation information. If bonuses are to be provided, they are established based on individual performance evaluations. All bonuses must be approved by the Executive Director and the Board.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents are made available to the public by request. The financial statements and 990 are provided to the public through the Organization's website.

Form 990, Part VIII - Additional Information

Opportunity Village receives donated items throughout the year at its thrift store location. During the year ended June 30, 2013, gross thrift store sales were \$1,076,305, which approximates the fair market value of the in-kind goods received.

Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Charity Vehicle Auction fees	\$	-15,567
Charity Vehicle Auction fees	\$	15,567

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Opportunity Village Association for
Retarded Citizens

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number
88-6003567

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(1)	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	Opportunity Village Foundation 6050 S. Buffalo Drive Las Vegas NV 89113 88-0272831	Charitable	NV	501c3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

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

Schedule R (Form 990) 2013

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b	Gift, grant, or capital contribution to related organization(s)		X
c	Gift, grant, or capital contribution from related organization(s)	X	
d	Loans or loan guarantees to or for related organization(s)		X
e	Loans or loan guarantees by related organization(s)	X	
f	Dividends from related organization(s)		X
g	Sale of assets to related organization(s)		X
h	Purchase of assets from related organization(s)		X
i	Exchange of assets with related organization(s)	X	
j	Lease of facilities, equipment, or other assets to related organization(s)		X
k	Lease of facilities, equipment, or other assets from related organization(s)	X	
l	Performance of services or membership or fundraising solicitations for related organization(s)		X
m	Performance of services or membership or fundraising solicitations by related organization(s)		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o	Sharing of paid employees with related organization(s)	X	
p	Reimbursement paid to related organization(s) for expenses		X
q	Reimbursement paid by related organization(s) for expenses		X
r	Other transfer of cash or property to related organization(s)		X
s	Other transfer of cash or property from related organization(s)		X
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(1)	(a) Name of related organization	(b) Transaction type (r-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Opportunity Village Foundation	c	434,203	Fair market value
(2)	Opportunity Village Foundation	e	2,549,819	Fair market value
(3)	Opportunity Village Foundation	k	83,664	Fair market value
(4)	Opportunity Village Foundation	o	407,284	Cost
(5)	Opportunity Village Foundation	n	63,837	Fair market value
(6)	Opportunity Village Foundation	i	1,159,464	Cost

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII Supplemental Information

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

Schedule R - Additional Information

Opportunity Village Foundation performs all fundraising activities for Opportunity Village ARC. As this is an in-kind service, there are no expenses listed in Schedule R or in Part IX.

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172
2013
 Attachment Sequence No. **179**

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

Name(s) shown on return **Opportunity Village Association for Retarded Citizens** Identifying number **88-6003567**

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	▶ 13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,390,777

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

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

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

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,390,777
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Fixed Assets	1/01/06	14,396,117			14,396,117	7 MO S/L	14,396,117	0
2	2009 net additions	7/01/08	713,006			713,006	7 MO S/L	713,006	0
3	2010 net additions	7/01/09	27,333,773			27,333,773	0 -- Memo	134,850	947,509
4	2011 net additions	6/30/11	-981,389			-981,389	0 -- Memo	0	0
5	2012 net additions	6/30/12	1,200,439			1,200,439	0 -- Memo	30,780	0
6	2013 net additions	6/30/13	890,229			890,229	0 -- Memo	400,899	0
7	2014 net additions	6/30/14	1,443,268			1,443,268	0 -- Memo	0	1,443,268
	Total Other Depreciation		<u>44,995,443</u>			<u>44,995,443</u>		<u>15,675,652</u>	<u>2,390,777</u>
	Total ACRS and Other Depreciation		<u>44,995,443</u>			<u>44,995,443</u>		<u>15,675,652</u>	<u>2,390,777</u>
	Grand Totals		44,995,443			44,995,443		15,675,652	2,390,777
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>44,995,443</u>			<u>44,995,443</u>		<u>15,675,652</u>	<u>2,390,777</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Fixed Assets	1/01/06	0			0	0 HY	0	0
2	2009 net additions	7/01/08	0			0	0 HY	0	0
3	2010 net additions	7/01/09	0			0	0 HY	0	0
4	2011 net additions	6/30/11	-981,389			-981,389	0 -- Memo	0	0
5	2012 net additions	6/30/12	0			0	0 HY	0	0
6	2013 net additions	6/30/13	0			0	0 HY	0	0
7	2014 net additions	6/30/14	0			0	0 HY	0	0
	Total Other Depreciation		<u>-981,389</u>			<u>-981,389</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>-981,389</u>			<u>-981,389</u>		<u>0</u>	<u>0</u>
	Grand Totals		-981,389			-981,389		0	0
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>-981,389</u>			<u>-981,389</u>		<u>0</u>	<u>0</u>

8470 Opportunity Village Association for
88-6003567
FYE: 6/30/2014

10/23/2014 3:59 PM

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Future Depreciation Report **FYE: 6/30/15****Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Other Depreciation:					
1	Fixed Assets	1/01/06	14,396,117	0	0
2	2009 net additions	7/01/08	713,006	0	0
3	2010 net additions	7/01/09	27,333,773	0	0
4	2011 net additions	6/30/11	-981,389	0	0
5	2012 net additions	6/30/12	1,200,439	0	0
6	2013 net additions	6/30/13	890,229	0	0
7	2014 net additions	6/30/14	1,443,268	0	0
	Total Other Depreciation		<u>44,995,443</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>44,995,443</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>44,995,443</u>	<u>0</u>	<u>0</u>

Form 990	Two Year Comparison Report	2012 & 2013
For calendar year 2013, or tax year beginning 07/01/13 , ending 06/30/14		

Name **Opportunity Village Association for Retarded Citizens** Taxpayer Identification Number **88-6003567**

		2012	2013	Differences
Revenue	1. Contributions, gifts, grants	1,431,393	2,514,158	1,082,765
	2. Membership dues and assessments			
	3. Government contributions and grants	50,034	2,142,582	2,092,548
	4. Program service revenue	21,241,872	21,478,875	237,003
	5. Investment income	79,927	51,566	-28,361
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-17,200	-55,116	-37,916
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	1,208,730	1,076,305	-132,425
	11. Other revenue	19,338	2,591	-16,747
	12. Total revenue. Add lines 1 through 11	24,014,094	27,210,961	3,196,867
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	556,186	732,695	176,509
	16. Salaries, other compensation, and employee benefits	17,489,179	17,880,413	391,234
	17. Professional fundraising fees			
	18. Other professional fees	1,469,995	1,446,705	-23,290
	19. Occupancy, rent, utilities, and maintenance	1,263,730	2,201,118	937,388
	20. Depreciation and Depletion	2,280,654	2,390,777	110,123
	21. Other expenses	3,555,237	3,169,135	-386,102
	22. Total expenses. Add lines 13 through 21	26,614,981	27,820,843	1,205,862
	23. Excess or (Deficit). Subtract line 22 from line 12	-2,600,887	-609,882	1,991,005
Other Information	24. Total exempt revenue	24,014,094	27,210,961	3,196,867
	25. Total unrelated revenue			
	26. Total excludable revenue	24,014,094	27,210,961	3,196,867
	27. Total assets	35,597,539	37,592,844	1,995,305
	28. Total liabilities	2,619,278	5,039,594	2,420,316
	29. Retained earnings	32,978,261	32,553,250	-425,011
	30. Number of voting members of governing body	32	30	
	31. Number of independent voting members of governing body	32	30	
	32. Number of employees	708	697	
	33. Number of volunteers	1242	1046	

Form 990T	Two Year Comparison Report	2012 & 2013
For calendar year 2013, or tax year beginning 07/01/13 , ending 06/30/14		

Name **Opportunity Village Association for Retarded Citizens** Taxpayer Identification Number **88-6003567**

		2012	2013	Differences
Revenue	1. Gross profit/loss on business activities	1.		
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	11. Total trade or business income. Combine lines 1 through 10	11.		
Expenses	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13.		
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17.		
	18. Charitable contributions	18.		
	19. Depreciation and Depletion	19.		
	20. Contributions to deferred compensation plans	20.		
	21. Employee benefit programs	21.		
	22. Other deductions	22.		
	23. Total deductions. Add lines 12 through 22	23.		
	24. Taxable income before NOL. Subtract line 23 from 11	24.		
	25. Net operating loss deduction	25.		
	26. Specific deduction	26.	1,000	1,000
	27. Unrelated business taxable income.	27.	-1,000	-1,000
	Tax & Credits	28. Income tax (corporate or trust)	28.	
29. Proxy tax		29.		
30. Alternative minimum tax		30.		
31. Total taxes		31.		
32. Other credits		32.		
33. General business credit		33.		
34. Credit for prior year minimum tax		34.		
35. Total credits		35.		
36. Net tax after credits		36.		
37. Recapture taxes		37.		
38. Total Taxes		38.		
Due/Refund	39. Prior year overpayment and estimated tax payments	39.		
	40. Payment made with extension	40.		
	41. Backup withholding and foreign withholding	41.		
	42. Other payments	42.		
	43. Total payments	43.		
	44. Balance due/(Overpayment)	44.		
	45. Overpayment applied to next year	45.		
	46. Penalties	46.		
	47. Total due/(Refund)	47.		

Form **990**

Tax Return History

2013

Name **Opportunity Village Association for Retarded Citizens**

Employer Identification Number
88-6003567

	2009	2010	2011	2012	2013	2014
Contributions, gifts, grants				1,481,427	4,656,740	
Membership dues						
Program service revenue				21,241,872	21,478,875	
Capital gain or loss				-17,200	-55,116	
Investment income				79,927	51,566	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue				1,228,068	1,078,896	
Total revenue				24,014,094	27,210,961	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				556,186	732,695	
Other compensation				18,057,815	17,880,413	
Professional fees					1,446,705	
Occupancy costs				1,263,730	2,201,118	
Depreciation and depletion				2,280,654	2,390,777	
Other expenses				5,025,232	3,169,135	
Total expenses				27,183,617	27,820,843	
Excess or (Deficit)				-3,169,523	-609,882	
Total exempt revenue				24,014,094	27,210,961	
Total unrelated revenue						
Total excludable revenue				24,014,094	27,210,961	
Total Assets				35,597,539	37,592,844	
Total Liabilities				2,619,278	5,039,594	
Net Fund Balances				32,978,261	32,553,250	

Form **990T** Tax Return History **2013**

Name **Opportunity Village Association for Retarded Citizens** Employer Identification Number **88-6003567**

	2009	2010	2011	2012	2013	2014
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.						
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

Form **990T**

Tax Return History

2013

Name **Opportunity Village Association for Retarded Citizens**

Employer Identification Number
88-6003567

	2009	2010	2011	2012	2013	2014
Other deductions						
Net operating loss deduction						
Specific deduction				1,000	1,000	
Income after expense and deductions				-1,000	-1,000	
Income tax (corporate or trust)						
Other taxes						
Total taxes						
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due/Overpayment						

* Income shown net of expenses

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$ 51,566		14			
Total	\$ <u>51,566</u>					

Federal Statements

Form 990. Part IX. Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Subcontracts and consulting	\$ 1,301,927	\$ 1,151,137	\$ 150,790	\$
Charity Vehicle Auction fee	15,567		15,567	
Total	\$ 1,317,494	\$ 1,151,137	\$ 166,357	\$ 0

Form 990. Part IX. Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Uniforms	\$ 53,402	\$ 51,858	\$ 1,544	\$
Customer relations	49,678	33,289	16,389	
Dues	45,338	16,312	29,026	
Freight	26,545	26,545		
Total	\$ 174,963	\$ 128,004	\$ 46,959	\$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
Cash proceeds from vehicle donations Under \$5,000	\$ 60,490
Opportunity Village Foundation Cash Contribution Clark County	50,001
Cash Contribution Lied Foundation	1,593,667
Cash Contribution Caesars Foundation	2,142,582
Cash Contribution Windsong Trust	100,000
Cash Contribution	250,000
Total	460,000
	<u>\$ 4,656,740</u>

Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts**

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
Hilton	\$ 50,000	\$
Caesars	250,000	
Windsong	460,000	
Lied	100,000	
Total	<u>\$ 860,000</u>	<u>\$ 0</u>

Federal Statements

Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
Total	\$ 51,566
	<u>\$ 51,566</u>

Schedule A, Part II, Line 12

<u>Description</u>	<u>Amount</u>
Service contracts	\$ 7,692,596
Government program support	9,564,972
General contract sales	4,221,307
Miscellaneous income	2,591
General contract sales	1,076,305
Thrift store sales	
Total	<u>\$ 22,557,771</u>