Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

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) 6050 S BUFFALO DRIVE | Room/suite

City or town, state or country, and ZIP + 4
LAS VEGAS, NV 89113

D Employer identification number 88-6003567

E Telephone number (702) 880-4006

G Gross receipts $ 26,938,917

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 affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ WWW OPPORTUNITYVILLAGE ORG

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
OPPORTUNITY VILLAGE ARC IS THE LARGEST COMMUNITY REHABILITATION PROGRAM IN NEVADA AND WAS STARTED IN 1954 BY A SMALL GROUP OF PARENTS OF CHILDREN WITH INTELLECTUAL DISABILITIES PROUDLY, OV NOW SERVES THOUSANDS OF PEOPLE WITH DISABILITIES - MILD, MODERATE, SEVERE AND PROFOUND - EVERY YEAR OPPORTUNITY VILLAGE PROVIDED ASSESSMENT, TRAINING AND EMPLOYMENT SERVICES TO 1,408 YOUTH AND ADULTS WITH INTELLECTUAL AND OTHER DISABILITIES LAST YEAR (FY-2011) WE SERVE PEOPLE WITH ALL LEVELS OF DISABILITY AND EVERYONE WHO ATTENDS OPPORTUNITY VILLAGE RECEIVES A PAYCHECK EVERY TWO WEEKS APPROXIMATELY 390 OF THE MOST SEVERELY DISABLED PEOPLE WE SERVED IN FY-2011 WERE IN THERAPEUTIC DAY TRAINING (NON-WORK) PROGRAMS WHILE OVER 1,000 PEOPLE WITH SEVERE DISABILITIES WERE IN VOCATIONAL ASSESSMENT, VOCATIONAL TRAINING OR EMPLOYMENT PROGRAMS OF THOSE 1,000 PEOPLE OVER 60% WERE IN COMMUNITY EMPLOYMENT OR TRAINING PROGRAMS THAT LED TO COMMUNITY EMPLOYMENT AT OPPORTUNITY VILLAGE, WE BELIEVE IN INFORMED CHOI

2 Check this box ▶☐ 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	35
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	628
6	Total number of volunteers (estimate if necessary)	6	1,231
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	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	28,009,356	1,213,169
	9	Program service revenue (Part VIII, line 2g)	18,422,003	19,453,311
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-915	1,119,768
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	876,574	889,880
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,307,018	22,676,128
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)	15,565,647	16,484,490
	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–24f)	6,267,861	6,584,473
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	21,833,508	23,068,963
	19	Revenue less expenses Subtract line 18 from line 12	25,473,510	-392,835

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	37,060,164	36,900,168
	21	Total liabilities (Part X, line 26)	1,655,007	2,042,693
	22	Net assets or fund balances Subtract line 21 from line 20	35,405,157	34,857,475

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

****** | 2011-10-31
Signature of officer | Date

EDWARD GUTHRIE EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
DIANNA RUSSO	DIANNA RUSSO	2012-03-05		

Firm's name ▶ HOULDSWORTH RUSSO & COMPANY PC | Firm's EIN ▶

Firm's address ▶ 8675 S EASTERN AVE STE A LAS VEGAS, NV 891232839 | Phone no ▶

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . ☑

1 Briefly describe the organization's mission

OPPORTUNITY VILLAGE ARC IS THE LARGEST COMMUNITY REHABILITATION PROGRAM IN NEVADA AND WAS STARTED IN 1954 BY A SMALL GROUP OF PARENTS OF CHILDREN WITH INTELLECTUAL DISABILITIES PROUDLY, OV NOW SERVES THOUSANDS OF PEOPLE WITH DISABILITIES - MILD, MODERATE, SEVERE AND PROFOUND - EVERY YEAR OPPORTUNITY VILLAGE PROVIDED ASSESSMENT, TRAINING AND EMPLOYMENT SERVICES TO 1,408 YOUTH AND ADULTS WITH INTELLECTUAL AND OTHER DISABILITIES LAST YEAR (FY-2011) WE SERVE PEOPLE WITH ALL LEVELS OF DISABILITY AND EVERYONE WHO ATTENDS OPPORTUNITY VILLAGE RECEIVES A PAYCHECK EVERY TWO WEEKS APPROXIMATELY 390 OF THE MOST SEVERELY DISABLED PEOPLE WE SERVED IN FY-2011 WERE IN THERAPEUTIC DAY TRAINING (NON-WORK) PROGRAMS WHILE OVER 1,000 PEOPLE WITH SEVERE DISABILITIES WERE IN VOCATIONAL ASSESSMENT, VOCATIONAL TRAINING OR EMPLOYMENT PROGRAMS OF THOSE 1,000 PEOPLE OVER 60% WERE IN COMMUNITY EMPLOYMENT OR TRAINING PROGRAMS THAT LED TO COMMUNITY EMPLOYMENT AT OPPORTUNITY VILLAGE, WE BELIEVE IN INFORMED CHOI

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 $ 10,704,066 including grants of $) (Revenue $ 10,749,612)

THE EMPLOYMENT TRAINING CENTERS PROVIDE TRAINING AND EMPLOYMENT FOR PEOPLE WITH INTELLECTUAL DISABILITIES IN GROUP SETTINGS THE PARTICIPANTS IN THE PROGRAM ARE RESPONSIBLE FOR VARIOUS PACKAGING AND ASSEMBLY TASKS, BUTTON MAKING, MASS MAILING AND PRINTING AND DOCUMENT IMAGING AND DESTRUCTION

4b (Code) (Expenses $ 8,870,827 including grants of $) (Revenue $ 9,476,610)

SERVICE CONTRACTS PROVIDES COMMUNITY BASED OPPORTUNITIES FOR EMPLOYMENT TRAINING AND SUPPORTED EMPLOYMENT FOR INDIVIDUALS WITH INTELLECTUAL DISABILITIES THE PARTICIPANTS IN THE PROGRAM ARE RESPONSIBLE FOR PROVIDING A BROAD RANGE OF SERVICES INCLUDING CUSTODIAL, CULINARY, GROUNDS MAINTENANCE, MAILROOM AND ADMINISTRATIVE SERVICES

4c (Code) (Expenses $ 684,831 including grants of $) (Revenue $ 859,351)

THE RETAIL 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 (NOTE RETAIL STORE REVENUES DO NOT INCLUDE MISCELLANEOUS INCOME EARNED DURING THE PERIOD THIS REVENUE IS CAPTURED ON PAGE 9 LINE 11A OF THE IRS FORM 990 UNDER MISCELLANEOUS INCOME)

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶$ 20,259,724

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*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
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*	3		No
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*	4		No
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*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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*	6		No
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*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, 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*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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.*	11b		No
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.*	11c		No
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.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
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.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
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, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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)*	17		No
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*	18		No
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*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
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–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**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*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
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*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
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*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	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* ☐ **Yes** ☑ **No**			
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*	36	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . .

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	53			
b	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?			1c	Yes	
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	628			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
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)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ 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?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
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?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
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?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
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?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	Yes	
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?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
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		No
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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question 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	1a 35			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 35			
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?		2		No
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?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
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		9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
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?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

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
LAS VEGAS, NV 89113
(702) 880-4006

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

Check if Schedule O contains a response to any question 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, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								556,569		18,782

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*	3		No
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	Yes	
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		No

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

(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 in compensation from the organization ▶

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations . . . 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	1,213,169				
	g Noncash contributions included in lines 1a-1f $	155,523				
	h **Total.** Add lines 1a-1f . . . . ▶		1,213,169			
Program Service Revenue		Business Code				
	2a SERVICE CONTRACTS	812900	9,002,593	9,002,593		
	b EMPLOYMENT TRAINING CENTER	812900	7,677,238	7,677,238		
	c GENERAL CONTRACT SALES	812900	2,773,480	2,773,480		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		19,453,311			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		39,485			39,485
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	3,435,259 / 1,907,813				
	b Less cost or other basis and sales expenses	3,359,796 / 902,993				
	c Gain or (loss)	75,463 / 1,004,820				
	d Net gain or (loss) . . . . ▶		1,080,283	1,080,283		
	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	859,351				
	b Less cost of goods sold . . b					
	c Net income or (loss) from sales of inventory . . ▶		859,351	859,351		
	Miscellaneous Revenue	Business Code				
	11a MISCELLANEOUS INCOME	812900	30,529	30,529		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶		30,529			
	12 **Total revenue.** See Instructions . . . ▶		22,676,128	21,423,474		39,485

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) but are not required to complete columns (B), (C), and (D).

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	496,951		496,951	
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	12,533,390	11,557,219	976,171	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	652,677	573,197	79,480	
9 Other employee benefits	1,432,371	1,316,694	115,677	
10 Payroll taxes	1,369,101	1,217,762	151,339	
a Fees for services (non-employees) Management				
b Legal	25,731	14,810	10,921	
c Accounting	49,859		49,859	
d Lobbying				
e Professional fundraising services *See Part IV, line 17* . .				
f Investment management fees				
g Other	491,227	413,839	77,388	
12 Advertising and promotion	86,142	85,736	406	
13 Office expenses	892,673	768,719	123,954	
14 Information technology				
15 Royalties . .				
16 Occupancy	871,785	652,222	219,563	
17 Travel	564,001	512,755	51,246	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	35,674	9,747	25,927	
20 Interest	10,714	9,664	1,050	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,289,871	1,971,129	318,742	
23 Insurance	157,427	143,165	14,262	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a INVENTORY USAGE	522,027	522,027		
b REPAIRS AND MAINTENANCE	347,927	303,667	44,260	
c UNIFORMS	56,863	54,314	2,549	
d RECRUITMENT	46,478	41,966	4,512	
e FREIGHT	35,736	35,736		
f All other expenses	100,338	55,356	44,982	
25 Total functional expenses. Add lines 1 through 24f	23,068,963	20,259,724	2,809,239	0
26 Joint costs. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		470,122	1	703,838
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,082,710	4	2,066,855
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	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) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		211,216	8	179,895
	9	Prepaid expenses and deferred charges		113,235	9	107,368
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 41,450,373			
	b	Less accumulated depreciation	10b 9,867,293	33,540,313	10c	31,583,080
	11	Investments—publicly traded securities		290,188	11	1,981,247
	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		352,380	15	277,885
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		37,060,164	16	36,900,168
Liabilities	17	Accounts payable and accrued expenses		1,159,558	17	1,348,105
	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	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		205,261	23	146,022
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		290,188	25	548,566
	26	**Total liabilities.** Add lines 17 through 25		1,655,007	26	2,042,693
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		35,405,157	27	34,857,475
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		35,405,157	33	34,857,475
	34	Total liabilities and net assets/fund balances		37,060,164	34	36,900,168

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	22,676,128
2	Total expenses (must equal Part IX, column (A), line 25)	2	23,068,963
3	Revenue less expenses Subtract line 2 from line 1	3	-392,835
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,405,157
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-154,847
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	34,857,475

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . ☐

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

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

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)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

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?

		Yes	No
(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 the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**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 support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,747,142	1,512,593	1,568,994	28,009,356	1,213,169	40,051,254
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	7,747,142	1,512,593	1,568,994	28,009,356	1,213,169	40,051,254
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						40,051,254

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	7,747,142	1,512,593	1,568,994	28,009,356	1,213,169	40,051,254
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					39,485	39,485
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)		1,964	14,187	77,395	30,529	124,075
11 **Total support** (Add lines 7 through 10)						40,214,814

12 Gross receipts from related activities, etc (See instructions) | 12 | 20,343,191

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) | 14 | 99 590 %

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 | 15 | 99 790 %

16a **33 1/3% support test—2010.** 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—2009.** If the organization did not check the 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—2010.** 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—2009.** 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2010.** 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—2009.** 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.** Supplemental Information. Complete this part to 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).

Facts And Circumstances Test

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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, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☑ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☑ No

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

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

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

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

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☑ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

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

3 Using the organization's 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 XIV

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 XIV 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 XIV

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	Investment earnings or 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 year end balance held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

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)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

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

Part VI **Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(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				
c Leasehold improvements		32,361,536	6,318,581	26,042,955
d Equipment		8,638,837	3,548,712	5,090,125
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				31,583,080

Part VII Investments—Other Securities. 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		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DEFERRED COMPENSATION	348,309
DUE TO THE FOUNDATION	200,257
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	548,566

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	22,676,128
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	23,068,963
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-392,835
4	Net unrealized gains (losses) on investments	4	-154,847
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-154,847
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-547,682

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	22,715,751
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-154,847		
b	Donated services and use of facilities	2b	95,938		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	98,532		
e	Add lines **2a** through **2d**			2e	39,623
3	Subtract line **2e** from line **1**			3	22,676,128
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 XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	22,676,128

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	23,263,433
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	95,938		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	98,532		
e	Add lines **2a** through **2d**			2e	194,470
3	Subtract line **2e** from line **1**			3	23,068,963
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 XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	23,068,963

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	OPPORTUNITY VILLAGE ADOPTED THE PROVISION OF FASB ASC 740 -10-25 (FORMERLYFASB INTERPRETATION NUMBER 48 ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES"FIN 48") ON JANUARY 1, 2009 UNDER ASC 740-10-25, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH TAX TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THE POSITION WILL BE SUSTAINED THEIMPLEMENTATION OF ASC 740-10-25 HAD NO IMPACT ON OPPORTUNITY VILLAGE'S FINANCIAL STATEMENTS OPPORTUNITY VILLAGE DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS NO INTEREST OR PENALTIES WERE ACCRUED AS OF JANUARY 1, 2009, AS A RESULT OF THE ADOPTION OF ASC 740-10-25 FOR THE YEAR ENDED JUNE 30, 2011, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL STATEMENTS OPPORTUNITY VILLAGE FILES INFORMATIONAL AND INCOME TAX RETURNS IN THE U S FEDERAL JURISDICTION WITH FEW EXCEPTIONS, OPPORTUNITY VILLAGE IS NO LONGER SUBJECT TO U S FEDERAL, STATE, AND LOCAL EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2006
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	REALIZED AND UNREALIZED LOSSES ON INVESTMENTS AND ASSETS 98,532 REALIZED AND UNREALIZED LOSSES ON INVESTMENTS AND ASSETS -98,532
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	REALIZED AND UNREALIZED LOSSES ON INVESTMENTS AND ASSETS 98,532
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 2D	REALIZED AND UNREALIZED LOSSES ON INVESTMENTS AND ASSETS 98,532

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Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS

Employer identification number
88-6003567

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☑ 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 from the organization or a related organization?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only 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?	**5a**		No
b	Any related organization?	**5b**		No
	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?	**6a**		No
b	Any related organization?	**6b**		No
	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	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1) EDWARD GUTHRIE	(i) (ii)	237,862	36,805			7,626	282,293	240,911
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
SEVERANCE, NONQUALIFIED, AND EQUITY-BASED PAYMENTS	SCHEDULE J, PAGE 1, PART I, LINE 4	EDWARD GUTHRIE 0 14,000 0 MARK WHITLEY 0 13,578 0

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization	Employer identification number
OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS	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 oncash contribution amounts
1 Art—Works of art . . .				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		155,523	RESALE VALUE
6 Cars and other vehicles .				
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 ▶ (____________)				
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 |

		Yes	No
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?	30a		No
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?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a	Yes	
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS	SCHEDULE M, PAGE 1, PART I, LINE 32B	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

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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 to provide any additional information.** **▶ Attach to Form 990 or 990-EZ.**	OMB No 1545-0047 **2010** **Open to Public Inspection**

Name of the organization	**Employer identification number**
OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS	88-6003567

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	OPPORTUNITY VILLAGE ARC IS THE LARGEST COMMUNITY REHABILITATION PROGRAM IN NEVADA AND WAS STARTED IN 1954 BY A SMALL GROUP OF PARENTS OF CHILDREN WITH INTELLECTUAL DISABILITIES PR OUDLY, OV NOW SERVES THOUSANDS OF PEOPLE WITH DISABILITIES - MILD, MODERATE, SEVERE AND PR OFOUND - EVERY YEAR OPPORTUNITY VILLAGE PROVIDED ASSESSMENT, TRAINING AND EMPLOYMENT SERV ICES TO 1,408 YOUTH AND ADULTS WITH INTELLECTUAL AND OTHER DISABILITIES LAST YEAR (FY-2011) WE SERVE PEOPLE WITH ALL LEVELS OF DISABILITY AND EVERYONE WHO ATTENDS OPPORTUNITY VILL AGE RECEIVES A PAYCHECK EVERY TWO WEEKS APPROXIMATELY 390 OF THE MOST SEVERELY DISABLED P EOPLE WE SERVED IN FY-2011 WERE IN THERAPEUTIC DAY TRAINING (NON-WORK) PROGRAMS WHILE OVER 1,000 PEOPLE WITH SEVERE DISABILITIES WERE IN VOCATIONAL ASSESSMENT, VOCATIONAL TRAINING OR EMPLOYMENT PROGRAMS OF THOSE 1,000 PEOPLE OVER 60% WERE IN COMMUNITY EMPLOYMENT OR TRA INING PROGRAMS THAT LED TO COMMUNITY EMPLOYMENT AT OPPORTUNITY VILLAGE, WE BELIEVE IN INF ORMED 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 P EOPLE WITH DISABILITIES AND THEIR FAMILIES CAN CHOOSE, CONSISTENT WITH THEIR STRENGTHS, IN TERESTS AND NEEDS -THE JOB DISCOVERY PROGRAM IS A SCHOOL-TO-WORK TRANSITION PROGRAM THAT OFFERS STUDENTS WITH INTELLECTUAL DISABILITIES WHO ARE IN THEIR SENIOR YEAR OF HIGH SCHOOL , THE OPPORTUNITY TO EXPERIENCE FIVE DIFFERENT JOBS FOR NINE WEEKS EACH THEY GET THE CHAN CE TO EXPERIENCE FIRSTHAND THE SAME TYPES OF JOBS MOST HIGH SCHOOL STUDENTS ENGAGE IN AND THEY GET TO "TRY ON" A CAREER -OPPORTUNITY VILLAGE ALSO CLEANS OVER 2 MILLION SQUARE FEET OF GOVERNMENT AND COMMERCIAL OFFICE SPACE AND WE EMPLOY PEOPLE WITH DISABILITIES TO DO TH E CLEANING OUR CREW THAT CLEANS ALL 350,000 SQUARE FEET OF THE CLARK COUNTY GOVERNMENT CE NTER WAS HONORED RECENTLY BY THE COUNTY COMMISSIONERS OV PROVIDES CUSTODIAL SERVICES AT M CCARRAN INTERNATIONAL AIRPORT'S "C" GATES -WE ARE THE 2ND LARGEST DOCUMENT DESTRUCTION CO MPANY IN NEVADA PEOPLE WITH DISABILITIES AT OPPORTUNITY VILLAGE SHRED OVER 20,000 POUNDS OF CONFIDENTIAL DOCUMENTS EVERY DAY AT OUR FACILITY OR THROUGH OUR MOBILE OPERATION WE AL SO PROVIDE DOCUMENT IMAGING SERVICES IN WHICH OUR WORKERS SCAN APPROXIMATELY 800,000 DOCUM ENTS MONTHLY - THROUGH OUR FOOD SERVICE CONTRACT AT NELLIS AFB, OUR CITIZENS WITH INTELLE CTUAL DISABILITIES SERVE OVER 350,000 MEALS EVERY YEAR TO THE BRAVE MEN AND WOMEN WHO PROT ECT OUR COUNTRY -THE ART HUNG ON OUR WALLS WAS CREATED BY PEOPLE WITH INTELLECTUAL DISABI LITIES WE SOLD OVER 40,000 OF THEIR ART - SOME FOR AS MUCH AS 2,500 EACH - WITH 50% GOING DIRECTLY TO THE ARTIST AND THE OTHER 50% GOING TO SUPPLY PURCHASES AND OTHER PROGRAM COST S -WORKERS IN OUR STATE-OF-THE-ART KITCHEN AT OPPORTUNITY VILLAGE BAKE OVER 15,000 COOKIE S PER WEEK FOR THE EMPLOYEE DINING ROOMS AT THE VENETIAN, THE MIRAGE AND OTHER HOTEL CASIN OS WE ALSO PREPARE AND DELIVER BOXED LUNCHES TO LOCAL BUSINESSES FOR MEETINGS, OUTINGS AN D SOCIAL GATHERINGS ADDITIONALLY, WE HAVE AN E-COMMERCE WEBSITE COMPONENT IN WHICH INDIVI DUALS CAN ORDER COOKIES PACKED IN DESIGNER COOKIE TINS ADORNED WITH OUR ARTISTS' ARTWORK A ND BUSINESSES CAN PLACE BULK ORDERS -WE PACKAGE CUSTOM IN-ROOM COFFEE AND CONDIMENT PACKE TSFOR ALL THE PROPERTIES OPERATED BY CAESAR'S ENTERTAINMENT AND ROOM AMENITIES FOR OTHER H OTEL/CASINOS OPPORTUNITY VILLAGE IS A GREAT EXAMPLE OF A "PUBLIC-PRIVATE" PARTNERSHIP TH E KITTY RODMAN EVENT CENTER, 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 OPP ORTUNITY VILLAGE'S ANNUAL OPERATING BUDGET IS ALSO AN EXAMPLE OF OUR "PUBLIC-PRIVATE" PART NERSHIP MODEL APPROXIMATELY 25% OF OUR REVENUE IS FROM GOVERNMENT FEES AND GRANTS (E G M EDICAID, RSA SECTION 110 FUNDS, ETC) APPROXIMATELY 45% OF OUR BUDGET IS CONTRACT REVENUE FROM BAKING COOKIES, DELIVERING MAIL, CLEANING FACILITIES, ETC AND THE OTHER 30% IS FUND RAISING INCOME FROM THE PEOPLE OF SOUTHERN NEVADA OPPORTUNITY VILLAGE ALSO USES MEDICAID HOME & COMMUNITY-BASED (HCBS) WAIVER TO PROVIDE SERVICES TO SOME OF THE MOST SEVERELY DISA BLED ADULTS IN NEVADA OPPORTUNITY VILLAGE PAID ALMOST 3 9 MILLION IN WAGES TO PEOPLE WITH INTELLECTUAL DISABILITIES IN FY-2011 AND WE ESTIMATE THAT PEOPLE WITH SEVERE DISABILITIES PLACED IN COMPETITIVE EMPLOYMENT AFTER RECEIVING SERVICES AT OPPORTUNITY VILLAGE EARNED A NOTHER 2 3 MILLION LAST YEAR OPPORTUNITY VILLAGE FOUND COMMUNITY EMPLOYMENT FOR 111 PEOPL E WITH SEVERE DISABILITIES IN FY-2011 OUR RESEARCH SHOWS A REDUCTION OF 5,000/YEAR IN WEL FARE, 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 BEC OME TAXPAYERS, AND DO SO PROUDLY THESE INDIVIDUAL

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	S RECEIVE TANGIBLE AND INTANGIBLE BENEFITS FROM WORKING PEOPLE WITH INTELLECTUAL DISABILI TIES WANT TO ABLE TO LIVE, WORK AND PLAY IN THEIR COMMUNITY WE NEED TO ASSURE THAT THEY H AVE GOOD QUALITY SERVICES TO ENABLE THEM TO SUCCEED

Identifier	Return Reference	Explanation
EXPLANATION ON VOLUNTEERS AND TYPES OF SERVICES OR BENEFITS	FORM 990, PAGE 1, PART I, LINE 6	VOLUNTEERS PROVIDED ACCOUNTING SERVICES AND SERVICES TO ASSIST IN THE OFFICE

Identifier	Return Reference	Explanation
SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS	FORM 990, PAGE 6, PART VI, LINE 4	BYLAWS WERE REVISED IN JANUARY 2011

Identifier	Return Reference	Explanation
CLASSES OF MEMBERS OR STOCKHOLDERS	FORM 990, PAGE 6, PART VI, LINE 6	THE ORGANIZATION HAS MEMBERS

Identifier	Return Reference	Explanation
ELECTION OF MEMBERS AND THEIR RIGHTS	FORM 990, PAGE 6, PART VI, LINE 7A	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 T HE GENERAL MEMBERSHIP ON REQUEST OF ANY MEMBER AT A REGULAR GENERAL MEMBERSHIP MEETING OR AT A SPECIAL MEETING CALLED FOR THAT PURPOSE

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	A DRAFT OF THE FORM 990 AND SUPPORTING SCHEDULES IS REVIEWED BY THE AUDIT COMMITTEE QUESTIONS, COMMENTS, AND SUGGESTED CHANGES MADE BY THE AUDIT COMMITTEE ARE REVIEWED BY THE CFO AND CONTROLLER, AND ADJUSTMENTS ARE MADE WHERE NECESSARY AFTER CORRECTIONS A FINAL DRAFT IS PROVIDED TO ALL BOARD MEMBERS PRIOR TO FILING

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	ANNUAL DISCLOSURE STATEMENTS ARE REQUIRED BY EACH BOARD MEMBER PERIODIC REVIEWS OF RELATE D TRANSACTIONS ARE PERFORMED TO REVIEW COMPENSATION, PROPER RECORDING, AND WHETHER AGREEME NTS AND TRANSACTIONS FURTHER THE ORGANIZATION'S CHARITABLE PURPOSES INVESTIGATIONS ARE PE RFORMED IF THE BOARD/COMMITTEE HAS REASONABLE BELIEF OF FAILURE OF PROPER DISCLOSURE WITH APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION IMPLEMENTED AS IS NECESSARY

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	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

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	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

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	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

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS

Employer identification number
88-6003567

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

(a) Name, address, and EIN 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

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.)

(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 organization Yes	No
(1) OPPORTUNITY VILLAGE FOUNDATION 6050 S BUFFALO DRIVE LAS VEGAS, NV 89113 88-0272831	CHARITABLE	NV	501C3	7	N/A		No

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) Disproprtionate 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	

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

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

Note. Complete line 1 if any entity is listed in Parts II, III or IV

			Yes	No
1	During the tax year, did the orgranization 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 **(iv)** rent from a controlled entity	**1a**		No
b	Gift, grant, or capital contribution to other organization(s)	**1b**		No
c	Gift, grant, or capital contribution from other organization(s)	**1c**	Yes	
d	Loans or loan guarantees to or for other organization(s)	**1d**		No
e	Loans or loan guarantees by other organization(s)	**1e**	Yes	
f	Sale of assets to other organization(s)	**1f**		No
g	Purchase of assets from other organization(s)	**1g**		No
h	Exchange of assets	**1h**	Yes	
i	Lease of facilities, equipment, or other assets to other organization(s)	**1i**		No
j	Lease of facilities, equipment, or other assets from other organization(s)	**1j**	Yes	
k	Performance of services or membership or fundraising solicitations for other organization(s)	**1k**		No
l	Performance of services or membership or fundraising solicitations by other organization(s)	**1l**		No
m	Sharing of facilities, equipment, mailing lists, or other assets	**1m**	Yes	
n	Sharing of paid employees	**1n**	Yes	
o	Reimbursement paid to other organization for expenses	**1o**		No
p	Reimbursement paid by other organization for expenses	**1p**		No
q	Other transfer of cash or property to other organization(s)	**1q**		No
r	Other transfer of cash or property from other organization(s)	**1r**		No

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

(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) OPPORTUNITY VILLAGE FOUNDATION	C	959,182	FAIR MARKET VALUE
(2) OPPORTUNITY VILLAGE FOUNDATION	E	200,257	FAIR MARKET VALUE
(3) OPPORTUNITY VILLAGE FOUNDATION	J	95,938	FAIR MARKET VALUE
(4) OPPORTUNITY VILLAGE FOUNDATION	H	39,869	FAIR MARKET VALUE
(5) OPPORTUNITY VILLAGE FOUNDATION	N	382,516	FAIR MARKET VALUE
(6) OPPORTUNITY VILLAGE FOUNDATION	M	58,202	FAIR MARKET VALUE

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) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 88-6003567
Name: OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)	(d) Method of determining amount involved
(1)	OPPORTUNITY VILLAGE FOUNDATION	C	959,182	FAIR MARKET VALUE
(2)	OPPORTUNITY VILLAGE FOUNDATION	E	200,257	FAIR MARKET VALUE
(3)	OPPORTUNITY VILLAGE FOUNDATION	J	95,938	FAIR MARKET VALUE
(4)	OPPORTUNITY VILLAGE FOUNDATION	H	39,869	FAIR MARKET VALUE
(5)	OPPORTUNITY VILLAGE FOUNDATION	N	382,516	FAIR MARKET VALUE
(6)	OPPORTUNITY VILLAGE FOUNDATION	M	58,202	FAIR MARKET VALUE

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2010

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS	INDIRECT DEPRECIATION	88-6003567

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 the instructions for a higher limit for certain businesses	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 2009 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 2011 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	2,289,871

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 2010	17	
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	2,289,871
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			

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? Yes No | **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 . **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions)					

43 Amortization of costs that began before your 2010 tax year **43**

44 Total. Add amounts in column (f) See the instructions for where to report . . **44**

BYLAWS OF
OPPORTUNITY VILLAGE ARC

BYLAWS OF OPPORTUNITY VILLAGE ARC

ARTICLE I
INTRODUCTION

Section 1

The name of the Corporation is Opportunity Village ARC ("Opportunity Village").

Section 2

As provided in its Articles of Incorporation, Opportunity Village is organized exclusively for charitable and educational purposes as defined and limited by Section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") (or the corresponding provision of any future United States Internal Revenue Law) and Chapters 81 and 82 of the Nevada Revised.

Section 3

The principal and registered office shall be located at 6300 West Oakey Blvd., Las Vegas, Nevada or as the Board of Directors ("Board") of the Opportunity Village ARC Board ("Opportunity Village ARC Board") may designate.

Section 4

All contracts and agreements authorized by Opportunity Village as well as all authorized checks, drafts, notes, bonds bills of exchange, and orders for the payment of money shall, unless otherwise directed by the Board or required by law, be signed by the Board Chairman, the Board Treasurer or the Executive Director.

Section 5

Opportunity Village shall operate on a fiscal year from July 1 through June 30.

Section 6

Robert's Rules of Order (current edition) shall govern the conduct of business in all cases in which they are applicable.

ARTICLE II
GENERAL MEMBERSHIP

Section 1

The following types of general membership within Opportunity Village shall be made available: Voting (one vote per person); Sustaining/Family (one vote); Life (one vote); Corporate (one vote). Staff of Opportunity Village shall be ex-officio members.

Section 2

Any action of the Board is subject to review by the general membership on request of any member at a regular general membership meeting or at a special meeting called for that purpose.

Section 3

Meetings of the general membership are held as determined by the Board, but not less than once a year. Members will be notified in advance of all meetings.

Section 4

Special meetings of the general membership may be called by the Chairman of the Board or on written application by at least ten percent (10%) of the general members to the Board Secretary. Upon receipt of a written application, the Board Secretary shall mail notices to all members not less than one week prior to the meeting, stating the purpose of the meeting. No other business may be transacted at a special meeting.

Section 5

Dues for each category of general membership are to be established by the Board.

Section 6

The Board may award memberships to donors, clients and others, and waive the dues. Members whose dues have not been waived and who are in arrears for sixty (60) days are automatically dropped from membership.

ARTICLE III
BOARD OF DIRECTORS

Section 1

The Board shall consist of the elected officers, the immediate past Chairman, and up to thirty (30) additional directors, no less than two-thirds (2/3) of whom must be elected by the general membership.

Section 2

The Board shall hold at least six regular meetings annually on a schedule determined by the Board.

Section 3

Special meetings of the Board may be called by the Chairman at any time, with not less than twenty-four (24) hours notice.

Section 4

One-third (1/3) of the Board shall constitute a quorum provided either the Chairman, immediate past Chair or a Vice-Chairman is present.

Section 5

The Board is responsible for conducting the business of Opportunity Village and exercising all powers inherent to Opportunity Village, including all powers that Opportunity Village maintains with respect to its subsidiaries, and excluding those powers herein expressly reserved to the general membership. The Board, however, should not interfere nor attempt to involve themselves with staff functions. Board suggestions and/or complaints should be brought to the attention of the Executive Director.

Section 6

A Board of Director member may be expelled for action prejudicial to the interest of Opportunity Village or citizens with intellectual disabilities. A Board member with a complaint against another member of the Board of Directors may submit said complaint with substantiating evidence in writing to the Chairman and the accused. The Chairman shall set a date for a hearing before the Board and notify the accused of said date and the opportunity to be heard. Upon a three-fourths (3/4) vote of the Board present at the hearing which a quorum is present, the accused may be expelled. The accused Board member has the right to appeal the decision to the general membership, which may overrule the Board decision by two-thirds (2/3) majority vote at a regular or special meeting at which ten percent (10%) of the general members are present.

Section 7

Opportunity Village ARC Board shall establish a special status of Board membership entitled "Emeritus Member." Former or current members of the Board of Opportunity Village ARC who have performed meritorious service for Opportunity Village are eligible for Emeritus Member status. Emeritus Members are to be nominated by the Chairman of the Nominating Committee. Once nominated, the Nominating Committee must review the proposed Emeritus Member's application and make a recommendation to the Board. Emeritus Members of the Board will receive copies of all agendas of regular Board meetings and may attend any meeting in a non-voting capacity. Emeritus Members serve a five (5) year term, which is renewable. The number of Emeritus Members shall be limited to ten (10).

Section 8

Opportunity Village ARC shall establish an Advisory Board consisting of people who strongly support Opportunity Village and have specialty background knowledge in an area valuable to Opportunity Village or the people served by Opportunity Village. Individuals who cannot attend regular Board meetings or meet other requirements of being a Board member are eligible to be members of the Advisory Board. Additional considerations include people with either a regional or national recognition in their field of expertise. Members of the Advisory Board are to be nominated by the Chairman of the Nominating Committee, with a recommendation to the Board. Members may receive agendas of all regular Board meetings and may attend any Board meeting in a non-voting capacity. Advisory Board members serve a five (5) year term, which is renewable. The number of Advisory Board members shall be limited to ten (10).

ARTICLE IV
OFFICERS

Section 1

The officers of the Board shall be elected by and from the general membership. There shall be a Chairman, First Vice Chairman, Second Vice Chairman, Secretary and Treasurer. The duties of each officer are defined in subsequent sections. (The terms "chairman" and "vice chairman", as used herein, are synonymous with chairperson and are not intended to denote gender.)

Section 2

The Chairman shall: Preside at meetings of the general membership, serve as Chairman of the Opportunity Village ARC Board of Directors and the Executive Committee. The Chairman shall supervise directly or indirectly the work of all committees; appoint committee chairmen except the Nominating Committee, and assign responsibilities to them consistent with these Bylaws; serve as an ex-officio member of all committees except the Nominating Committee; represent Opportunity Village in an official capacity and have the regular powers of supervision and management pertaining to the office of Chairman or as assigned by the Board.

Section 3

The First Vice Chairman shall succeed to the chairmanship in case of a vacancy; perform the duties of the Chairman in his or her absence and undertake such other obligations as the Chairman may assign.

Section 4

The Second Vice Chairman shall assume such responsibilities as the Chairman in the absence of the First Vice Chairman or his/her inability to perform the assigned duties.

Section 5

The Secretary shall handle such correspondence as the Chairman may delegate. The Secretary shall make or cause to be made a record of the proceedings of all meetings of the general membership and Board. Minutes of Board meetings are to be reproduced and distributed to each Board member no later than one week prior to the next meeting date and minutes of general membership meetings shall be available at the office of the Executive Director.

Section 6

The Treasurer shall monitor the financial activities of Opportunity Village ARC and may be one of the signators for checks issued by Opportunity Village.

ARTICLE V
EXECUTIVE COMMITTEE

Section 1

The Executive Committee shall consist of the officers of the Opportunity Village ARC Board and the immediate past Chairman, the officers and past Chairman of the Opportunity Village Foundation, and up to six (6) additional committee members as appointed by the ARC and Foundation Board and Chairs.

Section 2

The Executive Committee is empowered to act on emergency matters involving legal issues pertaining to Opportunity Village ARC. It is also responsible for the review of staff compensation packages. Furthermore, the Executive Committee may take actions between regular Board meetings so as to ensure the ongoing operation of Opportunity Village.

Section 3

A meeting quorum consists of no fewer than three (3) officers from the Opportunity Village ARC Board and the Foundation. All Executive Committee actions shall be reported to the Board at the next regularly scheduled meeting and thereafter ratified by a majority of the Opportunity Village ARC Board.

ARTICLE VI
TERMS OF OFFICE

Section 1

The Board's year shall be a calendar year beginning January 1 and ending December 31. Board members shall serve for a term of two (2) years beginning January 1 following their election or until their successors are elected and installed. If nominated and elected during the course of the year, Board members shall serve for the balance of the term of the Board member replaced or as designated by the Board.

Section 2

Officers of the Board of Directors shall serve for one (1) year, beginning January 1 following their election or until their successors are elected and installed. All officers shall have previously served a minimum of one term as a director within three (3) years immediately preceding the election. No elected officer may serve for more than two (2) consecutive terms in the office to which elected. Appointment to fill the unexpired term of an office which has become vacant shall not be considered a term.

Section 3

In case of a vacancy in the office of Chairman, the First Vice Chairman shall succeed. Officer vacancies or shall be filled by the Chairman by appointment, subject to ratification by the Board of Directors.

Section 4

Any officer position may be declared open by the Board when an officer has demonstrated an inability to continue to serve, where the Board determines a conflict of interest exists, or when an officer resigns during his/her term.

ARTICLE VII
EXECUTIVE DIRECTOR

Section 1

An Executive Director shall be employed by the Opportunity Village ARC Board of Directors to serve as its principal administrator. Additional professional staff shall also be employed as required.

Section 2

The Executive Director shall fulfill the administrative duties described in the position's job description. The Executive Director's performance shall be evaluated annually by the Executive Committee.

Section 3

The Executive Director is responsible for the professional leadership of Opportunity Village ARC, by and with the advice and consent of the Board within the provisions of the Constitution and Bylaws of Opportunity Village ARC, and within the policies, guidelines and instructions previously established by the Board.

ARTICLE VIII
BOARD COMMITTEES

Section 1

The Chairman may, with the consent of the Executive Committee, establish or terminate such standing and ad hoc committees as the Chairman may deem advisable in order to conduct of affairs of the Association.

Section 2

Unless otherwise specified herein, the Chairman shall appoint all chairpersons and members of committees. The chairperson of each committee shall determine the date and place for committee meetings.

Section 3

In the event a new committee is created or changes are necessary, the Chairman shall be responsible for determining the responsibilities, scope and authority of each committee. Furthermore, committees shall only consult with and advise the Chairman to the extent authorized.

Section 4

Terms of all committee members shall expire concurrently with the annual installation of officers and directors.

ARTICLE IX
NOMINATING COMMITTEE

Section 1

There shall be a Nominating Committee of five (5) members of the Opportunity Village ARC Board appointed by the Chairman.

Section 2

All members of the Nominating Committee shall be identified by August 31 of each year.

Section 3

The Nominating Committee shall elect its own chairman.

Section 4

The Nominating Committee shall prepare a slate of candidates for all officer and Board member positions to be vacated in accordance with these Bylaws and shall secure the consent of its nominees to serve if elected. It shall report its nominations at the Board meeting preceding the annual general membership meeting. The general membership shall be notified by mail of the nominated slate. Further nominations shall be invited from the floor at the time of election, provided such nominees consent to the nomination. The election shall be held at the annual general membership meeting.

ARTICLE X
AUDIT COMMITTEE

Section 1

The Audit Committee shall consist of at least three (3) members of the Opportunity Village ARC Board to be appointed by the Chairman.

Section 2

The annual audit of the books of Opportunity Village shall be completed and presented to the Audit Committee for review and thereafter to the Board at a time not later than the November meeting.

ARTICLE XI
FINANCE COMMITTEE

Section 1

The membership of the Finance and Investment Committee shall consist of at least three (3) members of the Opportunity Village ARC Board appointed by the Chairman. The Treasurer of the Board shall act as the Chairman of the committee.

ARTICLE XII
FISCAL MATTERS

Section 1

All monies received by the Opportunity Village ARC from whatever source shall be deposited to the credit of Opportunity Village ARC in a bank approved by the Board.

Section 2

All checks written against the Opportunity Village ARC account, except payroll checks, shall be signed by two of the following: Any officer of the Board of Directors, the Executive Director, or the Chief Financial Officer. Any check over $5,000 must have at least one signature from an officer and the other signature may be either the Executive Director or the Chief Financial Officer.

All checks must receive prior approval of the Executive Director or in his/her absence, the Chief Financial Officer.

Payroll checks may be signed by the Executive Director or in his/her absence, the Chief Financial Officer.

All persons authorized to sign checks shall be bonded.

Section 3

The books and accounts of Opportunity Village ARC shall be audited annually by a fiscally qualified person or company selected by the Board; however, such person may not be a member of the Board nor may the company used to perform the audit be owned or controlled by a member of the Board. The audit report shall be completed and presented to the Board not later than the November meeting. Should for any reason this deadline become impossible to meet, the Board will be notified by the Executive Director and a new deadline approved.

Section 4

All contracts entered into by and on behalf of Opportunity Village ARC are subject to all applicable state and federal laws. A Board member may not vote upon or advocate the passage or failure of, or otherwise participate in the consideration of a matter in which he has pecuniary interest or a commitment in a private capacity to the interests of others. Such matters must be disclosed with sufficient information by the Board member at or before the time the matter is considered. "Commitment in a private capacity to the interest of others" means a commitment as defined under NRS 281.501(8).

Section 5

By May 15 of each year, the Opportunity Village ARC staff will present to the appropriate committee a proposed budget for the upcoming year. The committee will present its recommended budget to the full Board no later than the regularly scheduled June Board meeting.

ARTICLE XIII
COMMON SUPERVISION AND CONTROL BETWEEN OPPORTUNITY VILLAGE AND SUBSIDIARY CORPORATIONS

Section 1

In conjunction with all Federal and State laws, Opportunity Village ARC may establish subsidiary corporations.

ARTICLE XIV
AMENDMENTS

Section 1

Every two (2) years the Board shall select members to serve on the Bylaws Review Committee. The Chairman shall serve as Chairperson of the Review Committee.

Section 2

Any proposed amendment to these Bylaws shall be submitted for approval and adoption at any regular Board meeting. A two-thirds (2/3) vote of the total Board is necessary for approval.

Revised and Amended:	November 16, 1977
	November 19, 1980
	March 17, 1982
	November 17, 1986
	September 25, 1991
	September 9, 1992
	November 17, 1993
	April 12, 1999
	February 14, 2002
	October 12, 2006
	January 13, 2011

CLAC; 510379.1

Additional Data

Software ID:
Software Version:
EIN: 88-6003567
Name: OPPORTUNITY VILLAGE ASSOCIATION FOR RETARDED CITIZENS

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
ANNE HANSON MEMBER	2 00	X						0	0	0
BARBARA CEGAVSKE MEMBER	2 00	X						0	0	0
BOB FOWLER MEMBER	2 00	X						0	0	0
BRADFORD BRENNAN MEMBER	2 00	X						0	0	0
CORIE CRAIG PAST CHAIR	4 00	X						0	0	0
CURT THEW MEMBER	2 00	X						0	0	0
DAN BOOK MEMBER	2 00	X						0	0	0
DETRICK SANFORD MEMBER	2 00	X						0	0	0
DONNA JENKIN MEMBER	2 00	X						0	0	0
NAMI LEE MEMBER	2 00	X						0	0	0
HUGH SINNOCK MEMBER	2 00	X						0	0	0
JOEL JARVIS MEMBER	2 00	X						0	0	0
JOHN CANNITO MEMBER	2 00	X						0	0	0
KEVIN BETHEL MEMBER	3 00	X						0	0	0
KIMBERLY MAXSON-RUSHTON MEMBER	4 00	X						0	0	0
KITTY RODMAN MEMBER	2 00	X						0	0	0
LAURI COLLINS MEMBER	2 00	X						0	0	0
MARK ANDERSON MEMBER	2 00	X						0	0	0
MIKE SCHNEIDER MEMBER	2 00	X						0	0	0
PAT CHRISTENSON MEMBER	2 00	X						0	0	0
PATTY AGUILAR MEMBER	2 00	X						0	0	0
SARAH GUINDY MEMBER	3 00	X						0	0	0
SEAN ONO MEMBER	3 00	X						0	0	0
STEPHEN HAGSTETTE MEMBER	2 00	X						0	0	0
STEVE LINDER MEMBER	2 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
TERRY COTTLE MEMBER	2 00	X						0	0	0
GREG THOMAS MEMBER	2 00	X						0	0	0
CARLOS SILVA MEMBER	2 00	X						0	0	0
VINCENT ECKELKAMP MEMBER	3 00	X						0	0	0
EDWARD GUTHRIE EXECUTIVE DI	40 00			X				274,667	0	7,626
MARK WHITLEY CFO	40 00			X				144,179	0	3,721
ROBERT KNEESEL CONTROLLER	40 00			X				33,644	0	2,820
BOB BROWN CHAIRPERSON	4 00			X				0	0	0
CARL ROWE VICE CHAIR 1	4 00			X				0	0	0
ED JANOV TREASURER	4 00			X				0	0	0
JEREMY AGUERO SECRETARY	4 00			X				0	0	0
LUCY STEWART 2ND VICE CHA	2 00			X				0	0	0
TERRI PECK 2ND VICE CHA	4 00			X				0	0	0
LEONARD WILSON HR DIRECTOR	40 00					X		104,079	0	4,615