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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2013
Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

| | | |
|---|--|--|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization ALBANY CNTY ASSOCIATION FOR RETARDED CHILDREN Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 1150 NORTH THIRD City or town, state or province, country, and ZIP or foreign postal code LARAMIE, WY 82070 | D Employer identification number 83-0208994 E Telephone number (307) 742-6641 G Gross receipts \$ 9,180,338 |
| F Name and address of principal officer SHIRLEY PRATT 1150 NORTH THIRD STREET LARAMIE, WY 82070 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶ |
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | |
| J Website: ▶ WWW.ARKREGIONALSERVICES.COM | | |
| K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation 1963 M State of legal domicile WY |

Part I Summary

| | | | | |
|------------|--|------------|---------------------------|--------------|
| 1 | Briefly describe the organization's mission or most significant activities ARK REGIONAL SERVICES FACILITATES OPPORTUNITIES FOR PEOPLE TO LIVE ENRICHED, FULL AND INDIVIDUALIZED LIVES, TO LEARN WHAT IS NECESSARY AND MEANINGFUL TO REALIZE PERSONAL SUCCESS, TO WORK TOWARD INDIVIDUAL ACCOMPLISHMENT, EMPLOYMENT SATISFACTION AND COMMUNITY CONTRIBUTION, AND TO PLAY | | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | | | |
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | | 7 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | | 7 |
| 5 | Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | | 461 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | | 10 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | | 661,789 |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | | |
| 8 | Contributions and grants (Part VIII, line 1h) | 8 | Prior Year | Current Year |
| 9 | Program service revenue (Part VIII, line 2g) | 9 | 800,018 | 858,481 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 10 | 8,286,915 | 8,013,819 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 11 | 2,291 | 219,483 |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 12 | -8,774 | -25,549 |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 13 | 9,080,450 | 9,066,234 |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 14 | | 0 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 15 | 5,600,077 | 5,775,296 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 16a | | 0 |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 0 | b | | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 17 | 3,500,294 | 3,230,619 |
| 18 | Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 18 | 9,100,371 | 9,005,915 |
| 19 | Revenue less expenses Subtract line 18 from line 12 | 19 | -19,921 | 60,319 |
| 20 | Total assets (Part X, line 16) | 20 | Beginning of Current Year | End of Year |
| 21 | Total liabilities (Part X, line 26) | 21 | 5,798,666 | 5,361,143 |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 22 | 1,499,698 | 1,593,426 |
| | | | 4,298,968 | 3,767,717 |

Part II Signature Block

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

| | | |
|---|--|--------------------|
| Sign Here | ***** Signature of officer SHIRLEY PRATT CHIEF EXECUTIVE OFFICER Type or print name and title | 2014-12-10 Date |
| Paid Preparer Use Only | Prnt/Type preparer's name ROLF E PETERSON Preparer's signature Date 2015-01-06 Check <input type="checkbox"/> if self-employed PTIN P00297941 Firm's name ▶ MADER TSCHACHER PETERSON & CO LLC Firm's EIN ▶ 83-0244838 Firm's address ▶ 505 SOUTH 3RD AVE 100 LARAMIE, WY 82070 Phone no (307) 755-1040 | |
| May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

ARK REGIONAL SERVICES FACILITATES OPPORTUNITIES FOR PEOPLE TO LIVE ENRICHED, FULL AND INDIVIDUALIZED LIVES, TO LEARN WHAT IS NECESSARY AND MEANINGFUL TO REALIZE PERSONAL SUCCESS, TO WORK TOWARD INDIVIDUAL ACCOMPLISHMENT, EMPLOYMENT SATISFACTION AND COMMUNITY CONTRIBUTION, AND TO PLAY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 5,057,126 including grants of \$) (Revenue \$ 4,968,568)

COMMUNITY LIVING - ARK REGIONAL SERVICES PROVIDES 24/7 SUPPORT TO 97 PEOPLE WITH INTELLECTUAL DISABILITIES IN A RESIDENTIAL SETTING THESE SERVICES ARE PROVIDED IN A VARIETY OF LOCATIONS AND ARE BASED ON THE NEEDS OF THE INDIVIDUAL SUPPORTS INCLUDE ACTIVITIES OF DAILY LIVING SUCH AS COOKING, CLEANING, PERSONAL HYGIENE, TOILETING, TRANSPORTATION AND COMMUNITY ACCESS

4b (Code) (Expenses \$ 1,289,243 including grants of \$) (Revenue \$ 1,282,211)

HABILITATION SERVICES - ARK REGIONAL SERVICES PROVIDES SERVICES THROUGHOUT THE WORK DAY FOR 92 PEOPLE WITH INTELLECTUAL DISABILITIES WE OFFER EDUCATION, INSTRUCTION AND SUPPORT WITH ACTIVITIES SUCH AS COMMUNITY ACCESS, HEALTH AND SAFETY, VOCATIONAL SKILLS, SOCIAL SKILLS AND OPPORTUNITIES FOR PARTICIPATION IN CREATIVE ARTS AND RECREATIONAL HORSEBACK RIDING PROGRAMS

4c (Code) (Expenses \$ 908,832 including grants of \$) (Revenue \$ 881,520)

HUMAN SERVICES - ARK REGIONAL SERVICES' HUMAN SERVICES PROGRAM INCLUDES OUR CASE MANAGEMENT AND SKILLED NURSING SERVICES SIX CASE MANAGERS ASSIST 104 INDIVIDUALS WITH INTELLECTUAL DISABILITIES ACCESS WYOMING HOME AND COMMUNITY BASED WAIVER SERVICES, AS WELL AS NON WAIVER COMMUNITY SERVICES ARK EMPLOYS 2 REGISTERED NURSES TO PROVIDE SKILLED NURSING SERVICES TO 95 INDIVIDUALS THESE SERVICES INCLUDE MEDICATION ADMINISTRATION, MEDICATION MANAGEMENT AND COMMUNICATION BETWEEN INDIVIDUALS, PHYSICIANS, AND FAMILIES

(Code) (Expenses \$ 947,575 including grants of \$) (Revenue \$ 881,520)

OTHER SERVICES INCLUDE THERAPY, VOCATIONAL SERVICES, WYDSA, AND CARBON COUNTY

4d Other program services (Describe in Schedule O)

(Expenses \$ 947,575 including grants of \$) (Revenue \$ 881,520)

4e Total program service expenses 8,202,776

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)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/> | Yes | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/> | Yes | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | 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? <i>If "Yes," complete Schedule C, Part II</i> | | 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? <i>If "Yes," complete Schedule C, Part III</i> | | No |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/> | | 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? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/> | | No |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/> | | No |
| 9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/> | | No |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/> | | 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, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/> | 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? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/> | | 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? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/> | | 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? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/> | | No |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/> | 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)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/> | | No |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/> | Yes | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/> | | No |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | No |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | No |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | No |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | No |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | 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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> <input checked="" type="checkbox"/> | | 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? <i>If "Yes," complete Schedule G, Part II</i> <input checked="" type="checkbox"/> | Yes | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> <input checked="" type="checkbox"/> | | No |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | No |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |

Part IV Checklist of Required Schedules (continued)

| | | | |
|------------|--|------------|-----|
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | No |
| 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i> | 25b | No |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> | 26 | No |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 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? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | No |
| b | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 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? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | No |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | No |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 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? <i>If "Yes," complete Schedule R, Part I</i> | 33 | No |
| 34 | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | No |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | No |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | No |
| 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? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | No |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | 38 | Yes |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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 or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (7), 1b (7), 2 (Yes), 3 (No), 4 (No), 5 (No), 6 (No), 7a (No), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (No), 10b, 11a (Yes), 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 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
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---------------------------------------|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) KEITH DOWNEY CHAIRMAN | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (2) PAM DOVEY BOARD MEMBER | 1 00 | X | | | | | | 0 | 0 | 0 |
| (3) SAMUEL DUNNUCK TREASURER | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (4) JOE SHUMWAY BOARD MEMBER | 1 00 | X | | | | | | 0 | 0 | 0 |
| (5) KEITH MARCOTT SECRETARY | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (6) EMORY SPIEGELBERG VICE CHAIRMA | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (7) SHIRLEY PRATT CEO | 40 00 | | | X | | | | 105,851 | 0 | 27,601 |
| | | | | | | | | | | |
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 1b Sub-Total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | 105,851 | | 27,601 | |

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

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | | No |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | 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 Report compensation for the calendar year ending with or within the organization's tax year

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |

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

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | |
|---|---|---|--|------------------------------------|----------------------------|--|---------|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512-514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns 1a | | | | | |
| | b | Membership dues 1b | | | | | |
| | c | Fundraising events 1c | 110,155 | | | | |
| | d | Related organizations 1d | | | | | |
| | e | Government grants (contributions) 1e | 74,942 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above 1f | 673,384 | | | | |
| | g | Noncash contributions included in lines 1a-1f \$ | | | | | |
| | h | Total. Add lines 1a-1f | | 858,481 | | | |
| Program Service Revenue | 2a | FEES FOR SERVICES | Business Code 624100 | 6,887,777 | 6,887,777 | | |
| | b | RESIDENTIAL BOARD | 624310 | 558,634 | 558,634 | | |
| | c | SALES FEES | 624100 | 444,321 | | 444,321 | |
| | d | CLIENT SERVICES | 561000 | 43,527 | 43,527 | | |
| | e | FOUNDATION FEES | 624100 | 37,400 | 37,400 | | |
| | f | All other program service revenue | | 42,160 | 42,160 | | |
| | g | Total. Add lines 2a-2f | | 8,013,819 | | | |
| | Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 2,015 | | 2,015 |
| 4 | | Income from investment of tax-exempt bond proceeds | | | | | |
| 5 | | Royalties | | | | | |
| 6a | | Gross rents | (i) Real | (ii) Personal | | | |
| | | b Less rental expenses | | | | | |
| | | c Rental income or (loss) | | | | | |
| | | d Net rental income or (loss) | | | | | |
| 7a | | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | | b Less cost or other basis and sales expenses | | 285,132 | | | |
| | | c Gain or (loss) | | 67,664 | | | |
| | | d Net gain or (loss) | | 217,468 | | 217,468 | |
| 8a | | Gross income from fundraising events (not including \$ 110,155 of contributions reported on line 1c) See Part IV, line 18 | a | 5,729 | | | |
| | | b Less direct expenses b | | 46,440 | | | |
| | | c Net income or (loss) from fundraising events | | -40,711 | | | -40,711 |
| 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 | | | | | |
| | b Less cost of goods sold b | | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11a | OTHER INCOME | 624100 | 15,162 | 15,162 | | | |
| b | | | | | | | |
| c | | | | | | | |
| d | All other revenue | | | | | | |
| e | Total. Add lines 11a-11d | | 15,162 | | | | |
| 12 | Total revenue. See Instructions | | 9,066,234 | 7,584,660 | 661,789 | -38,696 | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21. | | | | |
| 2 | Grants and other assistance to individuals in the United States. See Part IV, line 22. | | | | |
| 3 | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16. | | | | |
| 4 | Benefits paid to or for members. | | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees. | | | | |
| 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. | 4,252,778 | 4,252,778 | | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). | | | | |
| 9 | Other employee benefits. | 1,522,518 | 1,522,518 | | |
| 10 | Payroll taxes. | | | | |
| 11 | Fees for services (non-employees) | | | | |
| a | Management. | | | | |
| b | Legal. | | | | |
| c | Accounting. | | | | |
| d | Lobbying. | | | | |
| e | Professional fundraising services. See Part IV, line 17. | | | | |
| f | Investment management fees. | | | | |
| g | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). | | | | |
| 12 | Advertising and promotion. | | | | |
| 13 | Office expenses. | | | | |
| 14 | Information technology. | | | | |
| 15 | Royalties. | | | | |
| 16 | Occupancy. | 294,516 | 294,516 | | |
| 17 | Travel. | 36,669 | 36,669 | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 | Conferences, conventions, and meetings. | 56,694 | 56,694 | | |
| 20 | Interest. | | | | |
| 21 | Payments to affiliates. | | | | |
| 22 | Depreciation, depletion, and amortization. | 192,059 | 192,059 | | |
| 23 | Insurance. | 49,906 | 49,906 | | |
| 24 | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a | ADMINISTRATIVE COSTS | 803,139 | | 803,139 | |
| b | OVERHEAD | 649,118 | 649,118 | | |
| c | CLIENT TRANSPORTATION | 300,222 | 300,222 | | |
| d | SUPPLIES | 291,688 | 291,688 | | |
| e | All other expenses | 556,608 | 556,608 | | |
| 25 | Total functional expenses. Add lines 1 through 24e. | 9,005,915 | 8,202,776 | 803,139 | 0 |
| 26 | Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). | | | | |

Part X Balance Sheet

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

| | | (A) | | (B) |
|---|---|----------------------|-----------|----------------------|
| | | Beginning of year | | End of year |
| Assets | 1 Cash—non-interest-bearing | 516,802 | 1 | 576,562 |
| | 2 Savings and temporary cash investments | 480,068 | 2 | 355,543 |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 764,232 | 4 | 662,615 |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | 123,818 | 8 | 45,111 |
| | 9 Prepaid expenses and deferred charges | 30,548 | 9 | 46,140 |
| | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 8,188,101 | | |
| | b Less accumulated depreciation | 10b 4,539,479 | 3,883,198 | 10c 3,648,622 |
| | 11 Investments—publicly traded securities | | 11 | |
| | 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 | | 15 | 26,550 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 5,798,666 | 16 | 5,361,143 | |
| Liabilities | 17 Accounts payable and accrued expenses | 603,616 | 17 | 739,691 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | 513,492 | 24 | 493,765 |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | 382,590 | 25 | 359,970 |
| | 26 Total liabilities. Add lines 17 through 25 | 1,499,698 | 26 | 1,593,426 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 4,298,968 | 27 | 3,767,717 |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 4,298,968 | 33 | 3,767,717 | |
| 34 Total liabilities and net assets/fund balances | 5,798,666 | 34 | 5,361,143 | |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|---|-----------|-----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 9,066,234 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 9,005,915 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 60,319 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 4,298,968 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | -591,570 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 3,767,717 |

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990EZ)

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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
ALBANY CNTY ASSOCIATION FOR
RETARDED CHILDREN

Employer identification number
83-0208994

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 - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of monetary support |
|------------------------------------|----------|--|--|----|---|----|--|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 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 | | | | | | |
| 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 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 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) | | | | | | |
| 11 Total support (Add lines 7 through 10) | | | | | | |
| 12 Gross receipts from related activities, etc (see instructions) | | | | | 12 | |
| 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 <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | |
| 15 Public support percentage for 2012 Schedule A, Part II, line 14 | 15 | |
| 16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 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 <input type="checkbox"/> | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | 183,237 | 680,454 | 812,414 | 800,018 | 858,481 | 3,334,604 |
| 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 | 7,524,293 | 8,152,088 | 7,792,993 | 7,917,251 | 7,584,660 | 38,971,285 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | 10,057 | | | | 10,057 |
| 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 | 7,707,530 | 8,842,599 | 8,605,407 | 8,717,269 | 8,443,141 | 42,315,946 |
| 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) | | | | | | 42,315,946 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| 9 Amounts from line 6 | 7,707,530 | 8,842,599 | 8,605,407 | 8,717,269 | 8,443,141 | 42,315,946 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 13,762 | 5,026 | 2,625 | 2,291 | 2,015 | 25,719 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 13,762 | 5,026 | 2,625 | 2,291 | 2,015 | 25,719 |
| 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.) | 7,721,292 | 8,847,625 | 8,608,032 | 8,719,560 | 8,445,156 | 42,341,665 |
| 14 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 <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|----------|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 99.940 % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | 99.860 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---------|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | 0 % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17 | 18 | 1.000 % |

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions. Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization ALBANY CNTY ASSOCIATION FOR RETARDED CHILDREN

Employer identification number 83-0208994

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

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

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a, 1b, 2, and 3.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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

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

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

| | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

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

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 327,344 | | 327,344 |
| b Buildings | | 5,431,425 | | 5,431,425 |
| c Leasehold improvements | | | | |
| d Equipment | | 2,429,332 | 4,539,479 | -2,110,147 |
| e Other | | | | |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 3,648,622 |

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|--|----------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) | |

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

| 1 | (a) Description of liability | (b) Book value |
|--|---------------------------------|----------------|
| | Federal income taxes | |
| | UNAMORTIZED DISCOUNT ON LT DEBT | 256,235 |
| | HEALTH INSURANCE CLAIMS PAYABLE | 103,735 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25) | | 359,970 |

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|----------|---|-----------|-----------|-----------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 8,521,104 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | |
| a | Net unrealized gains on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII) | 2d | -545,130 | |
| e | Add lines 2a through 2d | | 2e | -545,130 |
| 3 | Subtract line 2e from line 1 | | 3 | 9,066,234 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | | 5 | 9,066,234 |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|----------|--|-----------|-----------|-----------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 9,052,355 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII) | 2d | 46,440 | |
| e | Add lines 2a through 2d | | 2e | 46,440 |
| 3 | Subtract line 2e from line 1 | | 3 | 9,005,915 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 : | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18) | | 5 | 9,005,915 |

Part XIII Supplemental Information

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

| Return Reference | Explanation |
|---------------------------------------|---|
| SCHEDULE D, PAGE 4, PART XI, LINE 2D | UBIT EXPENSES -374,105 UBIT GAIN -217,465 FUNDRAISING EXPENSES 46,440 |
| SCHEDULE D, PAGE 4, PART XII, LINE 2D | FUNDRAISING 46,440 |
| | |
| | |
| | |

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

Open to Public Inspection

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

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

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

Department of the Treasury Internal Revenue Service

Name of the organization ALBANY CNTY ASSOCIATION FOR RETARDED CHILDREN

Employer identification number 83-0208994

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|---|--|-------------------|--------------|------------------|-------------------------------|
| | | <u>BUDDY WALK</u> | | | (add col (a) through col (c)) |
| | | (event type) | (event type) | (total number) | |
| Revenue | 1 Gross receipts | 115,884 | | | 115,884 |
| | 2 Less Contributions | 110,155 | | | 110,155 |
| | 3 Gross income (line 1 minus line 2) | 5,729 | | | 5,729 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 46,440 | | | 46,440 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | (46,440) |
| 11 Net income summary Subtract line 10 from line 3, column (d) ▶ | | | | -40,711 | |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|--|---|---|---|------------------|--|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | | |
| 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | | |
| 8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶ | | | | | |

9 Enter the state(s) in which the organization operates gaming activities _____

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

b If "No," explain _____

.....

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

b If "Yes," explain _____

.....

Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

| | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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

Name of the organization
ALBANY CNTY ASSOCIATION FOR
RETARDED CHILDREN

Employer identification number

83-0208994

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|-------------------------------------|---|
| FORM 990 - ORGANIZATION'S MISSION | |
| FORM 990, PAGE 2, PART III, LINE 4D | OTHER SERVICES INCLUDE THERAPY, VOCATIONAL SERVICES, WYDSA, AND CARBON COUNTY |
| FORM 990, PAGE 6, PART VI, LINE 2 | SHIRLEY PRATT TIM PRATT PRES/CEO EMPLOYEE MARRIED |
| FORM 990, PAGE 6, PART VI, LINE 11B | TAX RETURN IS AVAILABLE FOR DISUCSSION AT THE DECEMBER BOARD MEETING |
| FORM 990, PAGE 6, PART VI, LINE 12C | THE ARK BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY EACH YEAR AT THIS TIME , CONFLICTS ARE DISCLOSED BIDS ARE OBTAINED PRIOR TO CONTRACTING SERVICES TO AVOID CONFLI CT WITH BOARD MEMBERS NEW VENDORS ARE APPROVED PRIOR TO COMPLETING WORK WITH ARK |
| FORM 990, PAGE 6, PART VI, LINE 15A | COMPENSATION FOR PRESIDENT/CEO IS SET AND APPROVED BY THE BOARD OF DIRECTORS A PAY PLAN F OR ALL OTHER EMPLOYEES IS APPROVED FOR OTHER MANAGEMENT AND KEY EMPLOYEES, AND SALARIES/CO MPENSATION CANNOT GO ABOVE AMOUNT SET FOR THE RANGE OF THAT POSITION THE HUMAN RESOURCES COORDINATOR MONITORS ALL PAY INCREASES TO ENSURE SALARIES REMAIN WITHIN THE APPROVED RANGE |
| FORM 990, PAGE 6, PART VI, LINE 15B | YES - SEE ABOVE EXPLANATION |
| FORM 990, PAGE 6, PART VI, LINE 19 | BOARD MEETINGS, DURING WHICH THE GOVERNING DOCUMENTS ARE DISCUSSED, ARE OPEN TO THE PUBLIC TAX RETURNS ARE AVAILABLE VIA GUIDESTAR WEBSITE AND UPON REQUEST FINANCIAL STATEMENTS A RE ALSO AVAILABLE UPON REQUEST |
| FORM 990, PART XI, LINE 9 | UBIT EXPENSES -374,105 UBIT GAIN -217,465 FUNDRAISING EXPENSES 46,440 FUNDRAISING -46,440 |

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

Depreciation and Amortization
(Including Information on Listed Property)

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

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

Name(s) shown on return
 ALBANY CNTY ASSOCIATION FOR
 RETARDED CHILDREN

Business or activity to which this form relates
 INDIRECT DEPRECIATION

Identifying number
 83-0208994

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|---|--|---|-----------|
| 1 | Maximum amount (see instructions) | 1 | 500,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 2,000,000 |
| 4 | Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |

| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|----|---|------------------------------|------------------|
| 7 | Listed property Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562 | 10 | |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 | 13 | |

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

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

| | | | |
|----|---|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 196,552 |

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

Section A

| | | | |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013 | 17 | 29,195 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

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

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27 5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |

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

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

Part IV Summary (see instructions.)

| | | | |
|----|---|----|---------|
| 21 | Listed property Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 225,747 |
| 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
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.

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
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?
(a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6
Yes No Yes No Yes No Yes No Yes No Yes No

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)

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 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 2013 tax year (see instructions)
43 Amortization of costs that began before your 2013 tax year 43
44 Total. Add amounts in column (f) See the instructions for where to report 44

Form **8824**

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

OMB No 1545-1190

2013

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

Attachment
Sequence No **109**

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return
ALBANY CNTY ASSOCIATION FOR
RETARDED CHILDREN

Identifying number

83-0208994

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up TRADE 3 VEHICLES FOR 2006 DAKOTA

2 Description of like-kind property received 2006 DODGE DAKOTA

3 Date like-kind property given up was originally acquired (month, day, year) **3**

4 Date you actually transferred your property to other party (month, day, year) **4** 09-20-2013

5 Date like-kind property you received was identified by written notice to another party (month, day, year)
See instructions for 45-day written identification requirement **5**

6 Date you actually received the like-kind property from other party (month, day, year) See instructions **6**

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions If "Yes," complete Part II If "No," go to Part III Yes No

Part II Related Party Exchange Information

8 Name of related party Relationship to you Related party's identifying number

Address (no , street, and apt , room, or suite no , city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box

- a The disposition was after the death of either of the related parties
- b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange
- c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes If this box is checked, attach an explanation (see instructions)

Name(s) shown on tax return Do not enter name and social security number if shown on other side

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

| | | | | |
|---|---|-----------|--|--------|
| 12 | Fair market value (FMV) of other property given up | 12 | | |
| 13 | Adjusted basis of other property given up | 13 | | |
| 14 | Gain or (loss) recognized on other property given up Subtract line 13 from line 12 Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | |
| Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. | | | | |
| 15 | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | |
| 16 | FMV of like-kind property you received | 16 | | |
| 17 | Add lines 15 and 16 | 17 | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | 9,590 |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | -9,590 |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | |
| 21 | Ordinary income under recapture rules Enter here and on Form 4797, line 16 (see instructions) | 21 | | -9,590 |
| 22 | Subtract line 21 from line 20 If zero or less, enter -0- If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | 9,590 |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | |
| 24 | Deferred gain or (loss) Subtract line 23 from line 19 If a related party exchange, see instructions | 24 | | -9,590 |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | 9,590 |

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

| | | | | |
|-----------|--|-----------|--|--|
| 26 | Enter the number from the upper right corner of your certificate of divestiture (Do not attach a copy of your certificate Keep the certificate with your records) | | | |
| 27 | Description of divested property ► | | | |
| 28 | Description of replacement property ► | | | |
| 29 | Date divested property was sold (month, day, year) | 29 | | |
| 30 | Sales price of divested property (see instructions) | 30 | | |
| 31 | Basis of divested property | 31 | | |
| 32 | Realized gain. Subtract line 31 from line 30 | 32 | | |
| 33 | Cost of replacement property purchased within 60 days after date of sale | 33 | | |
| 34 | Subtract line 33 from line 30 If zero or less, enter -0- | 34 | | |
| 35 | Ordinary income under recapture rules Enter here and on Form 4797, line 10 (see instructions) | 35 | | |
| 36 | Subtract line 35 from line 34 If zero or less, enter -0- If more than zero, enter here and on Schedule D or Form 4797 (see instructions) | 36 | | |
| 37 | Deferred gain. Subtract the sum of lines 35 and 36 from line 32 | 37 | | |
| 38 | Basis of replacement property. Subtract line 37 from line 33 | 38 | | |

Form **8824**

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

OMB No 1545-1190

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.**

Attachment
Sequence No **109**

Name(s) shown on tax return
ALBANY CNTY ASSOCIATION FOR
RETARDED CHILDREN

Identifying number

83-0208994

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up 2007 CHEVY C3500 VAN - WHITE

2 Description of like-kind property received 2013 NISSAN SENTRA

3 Date like-kind property given up was originally acquired (month, day, year) **3** 03-14-2008

4 Date you actually transferred your property to other party (month, day, year) **4** 03-05-2014

5 Date like-kind property you received was identified by written notice to another party (month, day, year)
See instructions for 45-day written identification requirement **5**

6 Date you actually received the like-kind property from other party (month, day, year) See instructions **6**

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions If "Yes," complete Part II If "No," go to Part III Yes No

Part II Related Party Exchange Information

| | | |
|--------------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
| | | |

Address (no , street, and apt , room, or suite no , city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box

- a** The disposition was after the death of either of the related parties
- b** The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange
- c** You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes If this box is checked, attach an explanation (see instructions)

Name(s) shown on tax return Do not enter name and social security number if shown on other side

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

| | | | | |
|---|---|-----------|--|--------|
| 12 | Fair market value (FMV) of other property given up | 12 | | |
| 13 | Adjusted basis of other property given up | 13 | | |
| 14 | Gain or (loss) recognized on other property given up Subtract line 13 from line 12 Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | |
| Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. | | | | |
| 15 | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | |
| 16 | FMV of like-kind property you received | 16 | | |
| 17 | Add lines 15 and 16 | 17 | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | 3,739 |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | -3,739 |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | |
| 21 | Ordinary income under recapture rules Enter here and on Form 4797, line 16 (see instructions) | 21 | | -3,739 |
| 22 | Subtract line 21 from line 20 If zero or less, enter -0- If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | 3,739 |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | |
| 24 | Deferred gain or (loss) Subtract line 23 from line 19 If a related party exchange, see instructions | 24 | | -3,739 |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | 3,739 |

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

| | | | | |
|-----------|--|-----------|--|--|
| 26 | Enter the number from the upper right corner of your certificate of divestiture (Do not attach a copy of your certificate Keep the certificate with your records) | | | |
| 27 | Description of divested property ► | | | |
| 28 | Description of replacement property ► | | | |
| 29 | Date divested property was sold (month, day, year) | 29 | | |
| 30 | Sales price of divested property (see instructions) | 30 | | |
| 31 | Basis of divested property | 31 | | |
| 32 | Realized gain. Subtract line 31 from line 30 | 32 | | |
| 33 | Cost of replacement property purchased within 60 days after date of sale | 33 | | |
| 34 | Subtract line 33 from line 30 If zero or less, enter -0- | 34 | | |
| 35 | Ordinary income under recapture rules Enter here and on Form 4797, line 10 (see instructions) | 35 | | |
| 36 | Subtract line 35 from line 34 If zero or less, enter -0- If more than zero, enter here and on Schedule D or Form 4797 (see instructions) | 36 | | |
| 37 | Deferred gain. Subtract the sum of lines 35 and 36 from line 32 | 37 | | |
| 38 | Basis of replacement property. Subtract line 37 from line 33 | 38 | | |