



CliftonLarsonAllen

CliftonLarsonAllen LLP  
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Champaign, IL 61820  
217-351-7400 | fax 217-355-9549  
CLAAconnect.com

THE ARC OF IROQUOIS COUNTY  
700 EAST ELM  
WATSEKA, IL 60970

DEAR BOARD:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2016 EXEMPT ORGANIZATION RETURNS, AS FOLLOWS...

2016 FORM 990

2016 ILLINOIS FORM AG990-IL

EACH ORIGINAL RETURN SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. CAREFULLY REVIEW ALL FILING INSTRUCTIONS. WHEN MAILING IS NECESSARY, WE RECOMMEND THAT YOU USE CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF TIMELY FILING.

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BE SURE TO REVIEW THE RETURNS PRIOR TO SIGNING AS YOU HAVE FINAL RESPONSIBILITY OF ALL INFORMATION INCLUDED IN THE RETURNS. IF THERE IS ANYTHING ON THE RETURN YOU DO NOT UNDERSTAND, ASK US TO EXPLAIN. WE WANT YOU TO BE SATISFIED WITH THE ACCURACY OF YOUR RETURN BEFORE FILING. COPIES OF EACH RETURN SHOULD BE RETAINED FOR YOUR FILES.

FEDERAL INCOME TAX LAW STATES THAT IT IS THE TAXPAYER'S RESPONSIBILITY TO MAINTAIN TAX-RELATED DOCUMENTS, INCLUDING COPIES OF PREVIOUSLY FILED TAX RETURNS, FOR A SUFFICIENT PERIOD OF TIME. GENERALLY, THE INTERNAL REVENUE CODE STATUTE OF LIMITATIONS PERIOD, IN WHICH ITEMS ON A TAX RETURN CAN BE QUESTIONED, IS THREE YEARS FROM THE DATE OF THE RETURN IS FILED. MANY STATES HAVE A FOUR YEAR STATUTE OF LIMITATIONS.

WE GENERALLY RECOMMEND THAT YOU KEEP SUPPORTING DOCUMENTATION FOR A MINIMUM OF SIX YEARS AND A COPY OF THE ACTUAL TAX RETURN INDEFINITELY. WE BELIEVE KEEPING THESE SUPPORTING

DOCUMENTS FOR A SIX-YEAR PERIOD WILL PROTECT YOU FROM MOST CIRCUMSTANCES, INCLUDING LONGER STATUTE OF LIMITATION PERIODS THAT SOME STATE OR OTHER REGULATORY AGENCIES MAY IMPOSE. AT THE SAME TIME, WE BELIEVE THIS POLICY WILL SAVE YOU FROM PAYING UNNECESSARY STORAGE COSTS.

AS A TAX RETURN PREPARER, WE ARE REQUIRED TO GIVE YOU A COPY OF YOUR TAX RETURN WHEN IT IS COMPLETED AND MAINTAIN A COPY IN OUR FILES FOR A MINIMUM OF THREE YEARS. WE HAVE AND WILL CONTINUE TO COMPLY WITH THIS FEDERALLY MANDATED REQUIREMENT. IF YOU HAVE ANY SPECIFIC QUESTIONS, PLEASE FEEL FREE TO CONTACT US.

IF WE HAVE PROVIDED YOU TAX ADVICE IN CONNECTION WITH THE PREPARATION OF YOUR U.S. FEDERAL TAX RETURN AND ASSOCIATED TAX PLANNING SERVICES, THIS ADVICE IS NOT INTENDED OR WRITTEN TO BE USED BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THE TAXPAYER BY THE INTERNAL REVENUE SERVICE, AND IT CANNOT BE USED BY ANY TAXPAYER FOR SUCH PURPOSE.

WE VALUE OUR RELATIONSHIP WITH YOU AND THANK YOU FOR YOUR TRUST AND CONFIDENCE IN ALLOWING US TO SERVE YOU. IF YOU HAVE ANY QUESTIONS REGARDING THE RETURNS OR ANY OTHER SERVICES THAT WE CAN ASSIST YOU WITH, PLEASE DO NOT HESITATE TO CONTACT US.

REGARDS,

CLIFTONLARSONALLEN LLP

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

.....JUNE 30, 2017.....

<b>Prepared for</b>	THE ARC OF IROQUOIS COUNTY 700 EAST ELM WATSEKA, IL 60970
<b>Prepared by</b>	CLIFTONLARSONALLEN LLP 2 EAST MAIN STREET, SUITE 120 DANVILLE, IL 61832
<b>Amount due or refund</b>	NOT APPLICABLE
<b>Make check payable to</b>	NOT APPLICABLE
<b>Mail tax return and check (if applicable) to</b>	NOT APPLICABLE
<b>Return must be mailed on or before</b>	NOT APPLICABLE
<b>Special Instructions</b>	THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-EO TO US BY NOVEMBER 15, 2017.

# IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2016, or fiscal year beginning JUL 1, 2016, and ending JUN 30, 2017

# 2016

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

Name of exempt organization

Employer identification number

**THE ARC OF IROQUOIS COUNTY**

**37-0709324**

Name and title of officer

**CHRISTINE MCTAGGART  
EXECUTIVE DIRECTOR**

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

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

1a	Form 990 check here	▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>6,378,449.</u>
2a	Form 990-EZ check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 01190  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_

### Part III Certification and Authentication

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

**37366261820**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 10/04/17

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

**Return of Organization Exempt From Income Tax**

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

**2016**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the **2016** calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

<b>B</b> Check if applicable:	<b>C</b> Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	<b>D</b> Employer identification number <b>37-0709324</b>
<input type="checkbox"/> Address change	Doing business as	<b>E</b> Telephone number <b>(815) 432-5288</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>700 EAST ELM</b>	
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code <b>WATSEKA, IL 60970</b>	<b>G</b> Gross receipts \$ <b>6,378,449.</b>
<input type="checkbox"/> Final return/terminated	<b>F</b> Name and address of principal officer: <b>CHRISTINE MCTAGGART</b> <b>SAME AS C ABOVE</b>	<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<input type="checkbox"/> Application pending	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <b>WWW.THEARCIRO.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1953</b> <b>M</b> State of legal domicile: <b>IL</b>

<b>Part I Summary</b>																										
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE ARC PROVIDES CARE AND TRAINING FOR PERSONS WITH DEVELOPMENTAL DISABILITIES. IT INSPIRES</b>																									
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																									
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b> <b>12</b>																								
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b> <b>12</b>																								
	<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a) .....	<b>5</b> <b>304</b>																								
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b> <b>0</b>																								
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b> <b>0.</b>																								
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b> <b>0.</b>																								
<b>Revenue</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">602,555.</td> <td style="text-align: right;">577,174.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">5,949,618.</td> <td style="text-align: right;">5,754,275.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">3,541.</td> <td style="text-align: right;">47,000.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">6,555,714.</td> <td style="text-align: right;">6,378,449.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	602,555.	577,174.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	5,949,618.	5,754,275.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	3,541.	47,000.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0.	0.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	6,555,714.	6,378,449.						
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**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.

<b>Sign Here</b>	Signature of officer <b>CHRISTINE MCTAGGART, EXECUTIVE DIRECTOR</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PHIL MUEHL</b>	Preparer's signature Date <b>10/04/17</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00622760</b>
	Firm's address ▶ <b>2 EAST MAIN STREET, SUITE 120 DANVILLE, IL 61832</b>	Firm's EIN ▶ <b>41-0746749</b>
		Phone no. (217) <b>442-1643</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: CARE/TRAINING FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 4,073,455. including grants of \$ ) (Revenue \$ 4,368,005.) COMMUNITY INTEGRATED OR SUPPORTED LIVING ARRANGEMENTS PROVIDE RESIDENTIAL CARE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES.

4b (Code: ) (Expenses \$ 1,286,742. including grants of \$ ) (Revenue \$ 968,545.) DEVELOPMENTAL TRAINING PROVIDES VOCATIONAL AND ADULT ON-GOING EDUCATIONAL TRAINING AND DAILY LIVING SKILLS FOR PERSONS WITH DEVELOPMENTAL DISABILITIES.

4c (Code: ) (Expenses \$ 413,800. including grants of \$ ) (Revenue \$ 261,046.) SUPPORTED EMPLOYMENT PROGRAM SUPPORTS ON-GOING TRAINING FOR JOBS WITHIN THE COMMUNITY.

4d Other program services (Describe in Schedule O.) (Expenses \$ 219,412. including grants of \$ ) (Revenue \$ 156,679.)

4e Total program service expenses 5,993,409.

**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"/>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<input checked="" type="checkbox"/>	
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> .....		<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<input checked="" type="checkbox"/>
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> .....		<input checked="" type="checkbox"/>
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"/>
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"/>
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"/>
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"/>
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"/>	
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"/>	
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"/>	
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"/>
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"/>
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"/>	
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"/>
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"/>	
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"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		<input checked="" type="checkbox"/>
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> .....		<input checked="" type="checkbox"/>
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> .....		<input checked="" type="checkbox"/>
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> .....		<input checked="" type="checkbox"/>
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</i> .....		<input checked="" type="checkbox"/>
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"/>
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"/>

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

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
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 "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
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>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
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>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	



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

Main table with columns for question number, description, sub-questions (1a-14b), and Yes/No columns. Includes questions about Form 1096, Form W-2G, Form W-3, and various tax compliance items.

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

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

Section A. Governing Body and Management

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed IL
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: CHRISTINE MCTAGGART - (815) 432-5288 700 EAST ELM STREET, WATSEKA, IL 60970

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) KEVIN LILLIG DIRECTOR	0.50	X					0.	0.	0.	
(2) AARON BRUNIGA PAST PRESIDENT	0.50	X		X			0.	0.	0.	
(3) STEPHANIE JANSSEN DIRECTOR	0.50	X					0.	0.	0.	
(4) KOLENE LUCHT VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(5) MARY CAHOE DIRECTOR	0.50	X					0.	0.	0.	
(6) WALTER HASSELBRING III PRESIDENT	0.50	X		X			0.	0.	0.	
(7) JO NEWMAN SECRETARY	0.50	X		X			0.	0.	0.	
(8) TODD SHIVELY TREASURER	0.50	X		X			0.	0.	0.	
(9) ALEX O'BRIEN DIRECTOR	0.50	X					0.	0.	0.	
(10) SANDRA NORDMEYER DIRECTOR	0.50	X					0.	0.	0.	
(11) JILL ANDERSON DIRECTOR	0.50	X					0.	0.	0.	
(12) BRAD SHERIDAN DIRECTOR	0.50	X					0.	0.	0.	
(13) CHRISTINE MCTAGGART EXECUTIVE DIRECTOR	40.00			X			82,834.	0.	11,150.	

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes sub-totals for lines 1b, 1c, and 1d.

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 0

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Row 1 contains 'NONE' in column A.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

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

			(A)	(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	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	477,885.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	99,289.			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f		577,174.			
Program Service Revenue	2 a	<b>FEES FROM GOVERNMENT A</b>	Business Code	5,701,358.	5,701,358.		
	b	<b>CLIENT/FAMILY PAYMENTS</b>	624100	22,778.	22,778.		
	c	<b>FEES - GOODS &amp; SERVICE</b>	624200	22,472.	22,472.		
	d	<b>MISCELLANEOUS</b>	624310	7,667.	7,667.		
	e						
	f	All other program service revenue					
	g	<b>Total.</b> Add lines 2a-2f		5,754,275.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		47,000.		47,000.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a			(i) Real	(ii) Personal		
		Gross rents					
		Less: rental expenses					
		Net rental income or (loss)					
	7 a			(i) Securities	(ii) Other		
		Gross amount from sales of assets other than inventory					
		Less: cost or other basis and sales expenses					
		Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a			
		Less: direct expenses		b			
		Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See Part IV, line 19		a			
Less: direct expenses		b					
Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances		a				
	Less: cost of goods sold		b				
	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11 a							
	All other revenue						
e	<b>Total.</b> Add lines 11a-11d						
12	<b>Total revenue.</b> See instructions.		6,378,449.	5,754,275.	0.	47,000.	

**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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	82,834.		82,834.	
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 .....	4,263,634.	4,006,879.	256,755.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....	1,104,904.	1,010,829.	94,075.	
10 Payroll taxes .....	311,669.	289,127.	22,542.	
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 Sch O.)	72,775.	28,421.	44,354.	
12 Advertising and promotion .....				
13 Office expenses .....				
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	122,868.	114,198.	8,670.	
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	162,324.	162,324.		
23 Insurance .....				
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 LOCAL TRANSPORTATION	146,083.	145,790.	293.	
b WORKERS COMPENSATION IN	113,778.	113,778.		
c MISCELLANEOUS	99,325.	41,484.	57,841.	
d SUPPLIES	80,652.	62,400.	18,252.	
e All other expenses	18,179.	18,179.		
25 Total functional expenses. Add lines 1 through 24e	6,579,025.	5,993,409.	585,616.	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  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing .....	1,455.	1	1,455.
	2	Savings and temporary cash investments .....	1,385,384.	2	1,113,527.
	3	Pledges and grants receivable, net .....	107,721.	3	145,738.
	4	Accounts receivable, net .....	90,571.	4	95,598.
	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 instr). Complete Part II of Sch L .....		6	
	7	Notes and loans receivable, net .....		7	
	8	Inventories for sale or use .....		8	
	9	Prepaid expenses and deferred charges .....	32,679.	9	56,364.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 4,178,881.		
	b	Less: accumulated depreciation .....	10b 2,567,885.	10c	1,610,996.
	11	Investments - publicly traded securities .....		11	
	12	Investments - other securities. See Part IV, line 11 .....	579,444.	12	597,151.
	13	Investments - program-related. See Part IV, line 11 .....		13	
	14	Intangible assets .....		14	
	15	Other assets. See Part IV, line 11 .....		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	3,895,092.	16	3,620,829.	
Liabilities	17	Accounts payable and accrued expenses .....	473,423.	17	412,908.
	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 .....		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	6,918.	25	9,063.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	480,341.	26	421,971.
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets .....	2,797,902.	27	2,597,326.
	28	Temporarily restricted net assets .....	4,381.	28	4,381.
	29	Permanently restricted net assets .....	612,468.	29	597,151.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds .....		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32	Retained earnings, endowment, accumulated income, or other funds .....		32	
	33	<b>Total net assets or fund balances</b> .....	3,414,751.	33	3,198,858.
	34	<b>Total liabilities and net assets/fund balances</b> .....	3,895,092.	34	3,620,829.

**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	6,378,449.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,579,025.
3	Revenue less expenses. Subtract line 2 from line 1	3	-200,576.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,414,751.
5	Net unrealized gains (losses) on investments	5	-15,317.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,198,858.

**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?		X
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			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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			
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		



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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2016**

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.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4,607,592.	5,171,991.	5,258,759.	5,384,635.	5,202,545.	25,625,522.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....	428,358.	449,110.	457,289.	460,265.	477,885.	2,272,907.
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 <b>Total.</b> Add lines 1 through 3 .....	5,035,950.	5,621,101.	5,716,048.	5,844,900.	5,680,430.	27,898,429.
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 <b>Public support.</b> Subtract line 5 from line 4.						27,898,429.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 .....	5,035,950.	5,621,101.	5,716,048.	5,844,900.	5,680,430.	27,898,429.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...	9,536.	13,962.	2,231.	3,541.	47,000.	76,270.
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 VI.) .....	83,797.	59,002.	51,059.	38,581.	30,139.	262,578.
11 <b>Total support.</b> Add lines 7 through 10						28,237,277.
12 Gross receipts from related activities, etc. (see instructions) .....					12	3,132,309.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....	<input type="checkbox"/>					

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

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) .....	14	98.80 %
15 Public support percentage from 2015 Schedule A, Part II, line 14 .....	15	98.56 %
16a <b>33 1/3% support test - 2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
b <b>33 1/3% support test - 2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 10 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** 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 Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year(see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 <b>Total annual distributions.</b> Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

**Part VI**

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

Lined area for supplemental information.



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DONOVAN TRUST 201 NORTH BROADWAY ST GREENSBURG, IN 47240	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	IROQUOIS FEDERAL FOUNDATION 201 EAST CHERRY ST WATSEKA, IL 60970	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	UNITED WAY OF KANKAKEE P.O. BOX 1286 KANKAKEE, IL 60901	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BOARD FOR THE DEVELOPMENTALLY DISABLED 906 SOUTH FIFTH STREET WATSEKA, IL 60970	\$ 477,885.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
---	---

**Part II Noncash Property** (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization  <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number  <b>37-0709324</b>
---	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization THE ARC OF IROQUOIS COUNTY Employer identification number 37-0709324

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor informed status.

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

Form with multiple sections for conservation easements, including purpose(s), number of easements, acreage, and monitoring details.

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

Form with questions about reporting collections of art, historical treasures, or other similar assets.

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	612,468.	612,468.	612,468.	612,468.	612,468.
b Contributions					
c Net investment earnings, gains, and losses	-15,317.	3,541.	2,231.	13,962.	9,536.
d Grants or scholarships		3,541.	2,231.	13,962.	9,536.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	597,151.	612,468.	612,468.	612,468.	612,468.

- 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  100.00 %
  - c Temporarily restricted endowment  %
- The percentages on 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  | X   |    |
| (ii) related organizations   |     | X  |
| b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		412,163.		412,163.
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		3,766,718.	2,567,885.	1,198,833.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,610,996.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) U.S. AGENCY SECURITIES	9,877.	END-OF-YEAR MARKET VALUE
(B) MONEY MARKET	12,686.	END-OF-YEAR MARKET VALUE
(C) CERTIFICATES OF DEPOSIT	197,000.	END-OF-YEAR MARKET VALUE
(D) MUTUAL FUNDS	375,400.	END-OF-YEAR MARKET VALUE
(E) CORPORATE BONDS	2,188.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	<b>597,151.</b>	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITY FOR CUSTODIAL FUND	9,063.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>9,063.</b>

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" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	6,363,132.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-15,317.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	-15,317.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	6,378,449.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	<b>5</b>	6,378,449.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	6,579,025.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	0.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	6,579,025.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	<b>5</b>	6,579,025.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE ENDOWMENT FUNDS WERE PROVIDED BY VARIOUS ESTATES. THE INCOME FROM THE ENDOWMENT FUND IS INTENDED TO BE USED FOR NORMAL OPERATING ACTIVITIES OF THE ORGANIZATION.



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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND EMPOWERS INDIVIDUALS TO PURSUE OPPORTUNITIES TO LIVE THEIR LIVES TO  
THE FULLEST.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

INDIVIDUAL AND FAMILY SUPPORT UNIT

EXPENSES \$ 204,656. INCLUDING GRANTS OF \$ 0. REVENUE \$ 156,094.

RESPIRE

EXPENSES \$ 14,756. INCLUDING GRANTS OF \$ 0. REVENUE \$ 585.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERSHIP OF THIS CORPORATION IS OPEN TO PARENTS AND GUARDIANS OF  
PEOPLE WITH DEVELOPMENTAL DISABILITIES AND ANY OTHER INTERESTED PARTIES.

THE MEMBERSHIP VOTES TO ELECT MEMBERS TO THE BOARD AT LEAST ANNUALLY OR AS  
VACANCIES OCCUR.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S FINANCE COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS  
FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY REGULARLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS SETS PAY FOR EXECUTIVE DIRECTOR AND EMPLOYEES.

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

Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
---	---

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:

KEVIN LILLIG - 113 W JEFFERSON STREET, WATSEKA, IL 60970

AARON BRUNIGA - 2533 E 1900 NORTH RD, SHELDON, IL 60966

STEPHANIE JANSSEN - 1711 N. BLUE BELL BEND, WATSEKA, IL 60970

KOLENE LUCHT - 319 S HISLOP DRIVE, CISSNA PARK, IL 60924

MARY CAHOE - 323 E. FAIRMAN AVENUE, WATSEKA, IL 60970

WALTER HASSELBRING III - 1897 N 2270 EAST RD, WATSEKA, IL 60970-8757

JO NEWMAN - 3166 E 1300 NORTH RD, SHELDON, IL 60966

TODD SHIVELY - 723 E 700 NORTH RD, BUCKLEY, IL 60918

ALEX O'BRIEN - 201 WILSON DRIVE, WATSEKA, IL 60970

SANDRA NORDMEYER - 13 BRITTANY LANE, BOURBONNAIS, IL 60914

JILL ANDERSON - 2402 BOURDEAU DRIVE, URBANA, IL 61801

BRAD SHERIDAN - 635 N 2250 E RD, MILFORD, IL 60953

FORM 990, PART XII, LINE 2C:

THERE HAS BEEN NO CHANGE IN THE INDEPENDENT AUDITOR SELECTION, NOR OVERSIGHT BY THE AUDIT COMMITTEE SINCE LAST YEAR.

# TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING

..... JUNE 30, 2017 .....

<b>Prepared for</b>	THE ARC OF IROQUOIS COUNTY 700 EAST ELM WATSEKA, IL 60970
<b>Prepared by</b>	CLIFTONLARSONALLEN LLP 2 EAST MAIN STREET, SUITE 120 DANVILLE, IL 61832
<b>Amount due or refund</b>	BALANCE DUE OF \$15.00
<b>Make check payable to</b>	ILLINOIS CHARITY BUREAU FUND
<b>Mail tax return and check (if applicable) to</b>	OFFICE OF THE ATTORNEY GENERAL CHARITABLE TRUST BUREAU 100 WEST RANDOLPH ST., 11TH FLOOR CHICAGO, IL 60601-3175
<b>Return must be mailed on or before</b>	JANUARY 2, 2018
<b>Special Instructions</b>	THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S).

**ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT**

PMT #	_____
AMT	_____
INIT	_____

**Attorney General LISA MADIGAN State of Illinois**  
**Charitable Trust Bureau, 100 West Randolph**  
**11th Floor, Chicago, Illinois 60601**

**CO # 01-002, 297**

**Report for the Fiscal Period:**

**Beginning 07/01/2016**

**& Ending 06/30/2017**

MO DAY YR

**Check all items attached:**

- Copy of IRS Return
- Audited Financial Statements
- Copy of Form IFC
- \$15.00 Annual Report Filing Fee
- \$100.00 Late Report Filing Fee

**Make Checks Payable to the Illinois Charity Bureau Fund**

MO DAY YR

Federal ID # **37-0709324**

Are contributions to the organization tax deductible?  Yes  No

Date Organization was created: **09/21/1953**

LEGAL NAME <b>THE ARC OF IROQUOIS COUNTY</b>	Year-end amounts	
MAIL ADDRESS <b>700 EAST ELM</b>	A) ASSETS	A) \$ <b>3,620,829.</b>
CITY, STATE <b>WATSEKA, IL</b>	B) LIABILITIES	B) \$ <b>421,971.</b>
ZIP CODE <b>60970</b>	C) NET ASSETS	C) \$ <b>3,198,858.</b>
<b>I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:</b>	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	<b>91.771%</b>	D) \$ <b>5,853,564.</b>
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	<b>7.492%</b>	E) \$ <b>477,885.</b>
F) OTHER REVENUES	<b>0.737%</b>	F) \$ <b>47,000.</b>
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	<b>100 %</b>	G) \$ <b>6,378,449.</b>
<b>II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:</b>		
H) OPERATING CHARITABLE PROGRAM EXPENSE	<b>91.099%</b>	H) \$ <b>5,993,409.</b>
I) EDUCATION PROGRAM SERVICE EXPENSE	<b>%</b>	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	<b>91.099%</b>	J) \$ <b>5,993,409.</b>
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	<b>%</b>	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	<b>91.099%</b>	L) \$ <b>5,993,409.</b>
M) MANAGEMENT AND GENERAL EXPENSE	<b>8.901%</b>	M) \$ <b>585,616.</b>
N) FUNDRAISING EXPENSE	<b>%</b>	N) \$
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	<b>100 %</b>	O) \$ <b>6,579,025.</b>
<b>III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES:</b> (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
<b>PROFESSIONAL FUNDRAISERS:</b>		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	<b>100 %</b>	P) \$ <b>0.</b>
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	<b>%</b>	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	<b>%</b>	R) \$
<b>PROFESSIONAL FUNDRAISING CONSULTANTS:</b>		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ <b>0.</b>
<b>IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:</b>		
T) NAME, TITLE: <b>CHRISTINE MCTAGGART, EXECUTIVE DIRECTOR</b>		T) \$ <b>82,834.</b>
U) NAME, TITLE: <b>KIMBERLY MABBITT, SUPPORTED EMPLOYMENT DIRECTOR</b>		U) \$ <b>61,159.</b>
V) NAME, TITLE: <b>DALE EMERSON, FINANCE DIRECTOR</b>		V) \$ <b>59,454.</b>
<b>V. CHARITABLE PROGRAM DESCRIPTION:</b> CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES		List on back side of instructions CODE
W) DESCRIPTION: <b>COMMUNITY INTEGRATED LIVING ARRANGEMENT</b>		W) # <b>121</b>
X) DESCRIPTION: <b>SUPPORTED EMPLOYMENT PROGRAM</b>		X) # <b>121</b>
Y) DESCRIPTION: <b>DEVELOPMENTAL TRAINING</b>		Y) # <b>121</b>

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:		YES	NO
1.	WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? .....		X
2.	HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? .....		X
3.	DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? .....		X
4.	HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? .....		X
5.	IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? .....		X
6.	DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC) .....		X
7a.	DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? .....		X
7b.	IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____		
8.	DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? .....		X
9.	HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? .....		X
10.	WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? .....		X
11.	LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS:		
	<u>IROQUOIS FEDERAL SAVINGS &amp; LOAN, 201 E. CHERRY, WATSEKA, IL 60970</u>		
	<u>FIRST TRUST &amp; SAVINGS BANK, 120 E. WALNUT, WATSEKA, IL 60970</u>		
	<u>MAINSOURCE BANK, 216 S. FOURTH, WATSEKA, IL 60970</u>		
12.	NAME AND TELEPHONE NUMBER OF CONTACT PERSON: <u>CHRISTINE MCTAGGART - (815) 432-5288</u>		

**ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS**

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

**BE SURE TO INCLUDE ALL FEES DUE:**

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

**CHRISTINE MCTAGGART**

PRESIDENT or TRUSTEE (PRINT NAME) SIGNATURE DATE

TREASURER or TRUSTEE (PRINT NAME) SIGNATURE DATE

**PHIL MUEHL**

PREPARER (PRINT NAME) SIGNATURE DATE

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2017

<b>Prepared for</b>	THE ARC OF IROQUOIS COUNTY 700 EAST ELM WATSEKA, IL 60970
<b>Prepared by</b>	CLIFTONLARSONALLEN LLP 2 EAST MAIN STREET, SUITE 120 DANVILLE, IL 61832
<b>Amount due or refund</b>	NOT APPLICABLE
<b>Make check payable to</b>	NOT APPLICABLE
<b>Mail tax return and check (if applicable) to</b>	NOT APPLICABLE
<b>Return must be mailed on or before</b>	NOT APPLICABLE
<b>Special Instructions</b>	THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-EO TO US BY NOVEMBER 15, 2017.

# IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2016, or fiscal year beginning JUL 1, 2016, and ending JUN 30, 2017

# 2016

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

Name of exempt organization

Employer identification number

**THE ARC OF IROQUOIS COUNTY**

**37-0709324**

Name and title of officer

**CHRISTINE MCTAGGART  
EXECUTIVE DIRECTOR**

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

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

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>6,378,449.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 01190  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Part III Certification and Authentication

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

**37366261820**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 10/04/17

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

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2016**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>THE ARC OF IROQUOIS COUNTY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>700 EAST ELM</b> City or town, state or province, country, and ZIP or foreign postal code <b>WATSEKA, IL 60970</b> <b>F</b> Name and address of principal officer: <b>CHRISTINE MCTAGGART</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>37-0709324</b> <b>E</b> Telephone number <b>(815) 432-5288</b> <b>G</b> Gross receipts \$ <b>6,378,449.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.THEARCIRO.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
<b>L</b> Year of formation: <b>1953</b> <b>M</b> State of legal domicile: <b>IL</b>		

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE ARC PROVIDES CARE AND TRAINING FOR PERSONS WITH DEVELOPMENTAL DISABILITIES. IT INSPIRES</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	<b>12</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>12</b>	
	<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a) .....	<b>5</b>	<b>304</b>	
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>0</b>	
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>0.</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>	<b>0.</b>	
	Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b> <b>602,555.</b>	<b>Current Year</b> <b>577,174.</b>
<b>9</b> Program service revenue (Part VIII, line 2g) .....		<b>5,949,618.</b>	<b>5,754,275.</b>	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....		<b>3,541.</b>	<b>47,000.</b>	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....		<b>0.</b>	<b>0.</b>	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....		<b>6,555,714.</b>	<b>6,378,449.</b>	
Expenses		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	<b>0.</b>	<b>0.</b>
		<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	<b>0.</b>	<b>0.</b>
		<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	<b>5,763,787.</b>	<b>5,763,041.</b>
		<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	<b>0.</b>	<b>0.</b>
		<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	<b>809,547.</b>	<b>815,984.</b>		
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	<b>6,573,334.</b>	<b>6,579,025.</b>		
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	<b>-17,620.</b>	<b>-200,576.</b>		
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b> <b>3,895,092.</b>	<b>End of Year</b> <b>3,620,829.</b>	
	<b>21</b> Total liabilities (Part X, line 26) .....	<b>480,341.</b>	<b>421,971.</b>	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	<b>3,414,751.</b>	<b>3,198,858.</b>	

**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.

<b>Sign Here</b>	Signature of officer <b>CHRISTINE MCTAGGART, EXECUTIVE DIRECTOR</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PHIL MUEHL</b>	Preparer's signature Date <b>10/04/17</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00622760</b>
	Firm's address ▶ <b>2 EAST MAIN STREET, SUITE 120 DANVILLE, IL 61832</b>	Firm's EIN ▶ <b>41-0746749</b> Phone no. (217) <b>442-1643</b>

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: CARE/TRAINING FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

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 [X] No

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

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

4a (Code: ) (Expenses \$ 4,073,455. including grants of \$ ) (Revenue \$ 4,368,005.) COMMUNITY INTEGRATED OR SUPPORTED LIVING ARRANGEMENTS PROVIDE RESIDENTIAL CARE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES.

4b (Code: ) (Expenses \$ 1,286,742. including grants of \$ ) (Revenue \$ 968,545.) DEVELOPMENTAL TRAINING PROVIDES VOCATIONAL AND ADULT ON-GOING EDUCATIONAL TRAINING AND DAILY LIVING SKILLS FOR PERSONS WITH DEVELOPMENTAL DISABILITIES.

4c (Code: ) (Expenses \$ 413,800. including grants of \$ ) (Revenue \$ 261,046.) SUPPORTED EMPLOYMENT PROGRAM SUPPORTS ON-GOING TRAINING FOR JOBS WITHIN THE COMMUNITY.

4d Other program services (Describe in Schedule O.) (Expenses \$ 219,412. including grants of \$ ) (Revenue \$ 156,679.)

4e Total program service expenses 5,993,409.

**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> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
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> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
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> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
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> .....	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
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> .....	X	
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> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
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> .....		X

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

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
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 "Yes," complete Schedule L, Part II</i> .....		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
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> .....		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
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> .....		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
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> .....		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
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> .....		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
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> .....		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....		
	<b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes entries for 1a (4), 1b (0), 2a (304), 3a (X), 4a (X), 5a (X), 6a (X), 7a (X), 7b (X), 7c (X), 7d, 7e (X), 7f (X), 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a (X), 14b.

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

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

Section A. Governing Body and Management

Table with columns for line number, description, and Yes/No checkboxes. Includes questions 1a-12, 2, 3, 4, 5, 6, 7a-7b, 8a-8b, and 9.

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

Table with columns for line number, description, and Yes/No checkboxes. Includes questions 10a-16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed IL
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
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, address, and telephone number of the person who possesses the organization's books and records: CHRISTINE MCTAGGART - (815) 432-5288 700 EAST ELM STREET, WATSEKA, IL 60970

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) KEVIN LILLIG DIRECTOR	0.50	X					0.	0.	0.	
(2) AARON BRUNIGA PAST PRESIDENT	0.50	X		X			0.	0.	0.	
(3) STEPHANIE JANSSEN DIRECTOR	0.50	X					0.	0.	0.	
(4) KOLENE LUCHT VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(5) MARY CAHOE DIRECTOR	0.50	X					0.	0.	0.	
(6) WALTER HASSELBRING III PRESIDENT	0.50	X		X			0.	0.	0.	
(7) JO NEWMAN SECRETARY	0.50	X		X			0.	0.	0.	
(8) TODD SHIVELY TREASURER	0.50	X		X			0.	0.	0.	
(9) ALEX O'BRIEN DIRECTOR	0.50	X					0.	0.	0.	
(10) SANDRA NORDMEYER DIRECTOR	0.50	X					0.	0.	0.	
(11) JILL ANDERSON DIRECTOR	0.50	X					0.	0.	0.	
(12) BRAD SHERIDAN DIRECTOR	0.50	X					0.	0.	0.	
(13) CHRISTINE MCTAGGART EXECUTIVE DIRECTOR	40.00			X			82,834.	0.	11,150.	

**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 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			
<b>1b Sub-total</b> .....							82,834.	0.	11,150.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							82,834.	0.	11,150.	

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 **0**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)	477,885.				
	f	All other contributions, gifts, grants, and similar amounts not included above	99,289.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f	577,174.				
	<b>Program Service Revenue</b>	2 a	<b>FEES FROM GOVERNMENT A</b>	624310	5,701,358.	5,701,358.	
		b	<b>CLIENT/FAMILY PAYMENTS</b>	624100	22,778.	22,778.	
c		<b>FEES - GOODS &amp; SERVICE</b>	624200	22,472.	22,472.		
d		<b>MISCELLANEOUS</b>	624310	7,667.	7,667.		
e							
f		All other program service revenue					
g		<b>Total.</b> Add lines 2a-2f		5,754,275.			
<b>Other Revenue</b>		3	Investment income (including dividends, interest, and other similar amounts)		47,000.		47,000.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
			b	Less: rental expenses			
			c	Rental income or (loss)			
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			b	Less: cost or other basis and sales expenses			
			c	Gain or (loss)			
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
			b	Less: direct expenses			
			c	Net income or (loss) from fundraising events			
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
			b	Less: direct expenses			
			c	Net income or (loss) from gaming activities			
	10 a	Gross sales of inventory, less returns and allowances	a				
b			Less: cost of goods sold				
c			Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d	All other revenue						
e	<b>Total.</b> Add lines 11a-11d						
12	<b>Total revenue.</b> See instructions.		6,378,449.	5,754,275.	0.	47,000.	



**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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	82,834.		82,834.	
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 .....	4,263,634.	4,006,879.	256,755.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....	1,104,904.	1,010,829.	94,075.	
10 Payroll taxes .....	311,669.	289,127.	22,542.	
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 Sch O.)	72,775.	28,421.	44,354.	
12 Advertising and promotion .....				
13 Office expenses .....				
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	122,868.	114,198.	8,670.	
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	162,324.	162,324.		
23 Insurance .....				
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 LOCAL TRANSPORTATION	146,083.	145,790.	293.	
b WORKERS COMPENSATION IN	113,778.	113,778.		
c MISCELLANEOUS	99,325.	41,484.	57,841.	
d SUPPLIES	80,652.	62,400.	18,252.	
e All other expenses	18,179.	18,179.		
25 Total functional expenses. Add lines 1 through 24e	6,579,025.	5,993,409.	585,616.	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  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,455.	1	1,455.
	2	Savings and temporary cash investments	1,385,384.	2	1,113,527.
	3	Pledges and grants receivable, net	107,721.	3	145,738.
	4	Accounts receivable, net	90,571.	4	95,598.
	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 instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	32,679.	9	56,364.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,178,881.		
	b	Less: accumulated depreciation	10b 2,567,885.		
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	579,444.	12	597,151.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	3,895,092.	16	3,620,829.	
Liabilities	17	Accounts payable and accrued expenses	473,423.	17	412,908.
	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		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	6,918.	25	9,063.
	26	<b>Total liabilities.</b> Add lines 17 through 25	480,341.	26	421,971.
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	2,797,902.	27	2,597,326.
	28	Temporarily restricted net assets	4,381.	28	4,381.
	29	Permanently restricted net assets	612,468.	29	597,151.
	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	<b>Total net assets or fund balances</b>	3,414,751.	33	3,198,858.	
34	<b>Total liabilities and net assets/fund balances</b>	3,895,092.	34	3,620,829.	

**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	6,378,449.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,579,025.
3	Revenue less expenses. Subtract line 2 from line 1	3	-200,576.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,414,751.
5	Net unrealized gains (losses) on investments	5	-15,317.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,198,858.

**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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2016)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2016**

Open to Public Inspection

Name of the organization **THE ARC OF IROQUOIS COUNTY** Employer identification number **37-0709324**

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4,607,592.	5,171,991.	5,258,759.	5,384,635.	5,202,545.	25,625,522.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....	428,358.	449,110.	457,289.	460,265.	477,885.	2,272,907.
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3 .....	5,035,950.	5,621,101.	5,716,048.	5,844,900.	5,680,430.	27,898,429.
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.						27,898,429.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 .....	5,035,950.	5,621,101.	5,716,048.	5,844,900.	5,680,430.	27,898,429.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...	9,536.	13,962.	2,231.	3,541.	47,000.	76,270.
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 VI.) .....	83,797.	59,002.	51,059.	38,581.	30,139.	262,578.
11 Total support. Add lines 7 through 10						28,237,277.
12 Gross receipts from related activities, etc. (see instructions) .....					12	3,132,309.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....	<input type="checkbox"/>					

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

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) .....	14	98.80 %
15 Public support percentage from 2015 Schedule A, Part II, line 14 .....	15	98.56 %
16a 33 1/3% support test - 2016. 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 checked="" type="checkbox"/>	
b 33 1/3% support test - 2015. 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 - 2016. 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 VI 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 - 2015. 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 VI 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 10 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** 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 Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year(see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

**Part VI**

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

Lined area for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
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**Part I Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DONOVAN TRUST  201 NORTH BROADWAY ST  GREENSBURG, IN 47240	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	IROQUOIS FEDERAL FOUNDATION  201 EAST CHERRY ST  WATSEKA, IL 60970	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	UNITED WAY OF KANKAKEE  P.O. BOX 1286  KANKAKEE, IL 60901	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BOARD FOR THE DEVELOPMENTALLY DISABLED  906 SOUTH FIFTH STREET  WATSEKA, IL 60970	\$ 477,885.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
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**Part II Noncash Property** (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>THE ARC OF IROQUOIS COUNTY</b>	Employer identification number <b>37-0709324</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee


SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (a) Total number of conservation easements, (b) Total acreage restricted by conservation easements, (c) Number of conservation easements on a certified historic structure included in (a), (d) Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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Schedule D (Form 990) 2016



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

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

(check all that apply):

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

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

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

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

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:

Table with 2 columns: Description (1c-1f) and Amount

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

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

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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 100.00 %
c Temporarily restricted endowment %

The percentages on 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:

Table with 3 columns: Description (3a(i), 3a(ii), 3b) and Yes/No

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 1,610,996.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other		
(A) U.S. AGENCY SECURITIES	9,877.	END-OF-YEAR MARKET VALUE
(B) MONEY MARKET	12,686.	END-OF-YEAR MARKET VALUE
(C) CERTIFICATES OF DEPOSIT	197,000.	END-OF-YEAR MARKET VALUE
(D) MUTUAL FUNDS	375,400.	END-OF-YEAR MARKET VALUE
(E) CORPORATE BONDS	2,188.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	<b>597,151.</b>	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITY FOR CUSTODIAL FUND	9,063.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>9,063.</b>

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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements .....		1	6,363,132.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments .....	2a	-15,317.	
b	Donated services and use of facilities .....	2b		
c	Recoveries of prior year grants .....	2c		
d	Other (Describe in Part XIII.) .....	2d		
e	Add lines 2a through 2d .....	2e	-15,317.	
3	Subtract line 2e from line 1 .....	3	6,378,449.	
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	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	5	6,378,449.	

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

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

1	Total expenses and losses per audited financial statements .....		1	6,579,025.
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		
e	Add lines 2a through 2d .....	2e	0.	
3	Subtract line 2e from line 1 .....	3	6,579,025.	
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	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	6,579,025.	

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE ENDOWMENT FUNDS WERE PROVIDED BY VARIOUS ESTATES. THE INCOME FROM THE ENDOWMENT FUND IS INTENDED TO BE USED FOR NORMAL OPERATING ACTIVITIES OF THE ORGANIZATION.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND EMPOWERS INDIVIDUALS TO PURSUE OPPORTUNITIES TO LIVE THEIR LIVES TO  
THE FULLEST.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

INDIVIDUAL AND FAMILY SUPPORT UNIT

EXPENSES \$ 204,656. INCLUDING GRANTS OF \$ 0. REVENUE \$ 156,094.

RESPIRE

EXPENSES \$ 14,756. INCLUDING GRANTS OF \$ 0. REVENUE \$ 585.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERSHIP OF THIS CORPORATION IS OPEN TO PARENTS AND GUARDIANS OF  
PEOPLE WITH DEVELOPMENTAL DISABILITIES AND ANY OTHER INTERESTED PARTIES.

THE MEMBERSHIP VOTES TO ELECT MEMBERS TO THE BOARD AT LEAST ANNUALLY OR AS  
VACANCIES OCCUR.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S FINANCE COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS  
FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY REGULARLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS SETS PAY FOR EXECUTIVE DIRECTOR AND EMPLOYEES.

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Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization

THE ARC OF IROQUOIS COUNTY

Employer identification number

37-0709324

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:

KEVIN LILLIG - 113 W JEFFERSON STREET, WATSEKA, IL 60970

AARON BRUNIGA - 2533 E 1900 NORTH RD, SHELDON, IL 60966

STEPHANIE JANSSEN - 1711 N. BLUE BELL BEND, WATSEKA, IL 60970

KOLENE LUCHT - 319 S HISLOP DRIVE, CISSNA PARK, IL 60924

MARY CAHOE - 323 E. FAIRMAN AVENUE, WATSEKA, IL 60970

WALTER HASSELBRING III - 1897 N 2270 EAST RD, WATSEKA, IL 60970-8757

JO NEWMAN - 3166 E 1300 NORTH RD, SHELDON, IL 60966

TODD SHIVELY - 723 E 700 NORTH RD, BUCKLEY, IL 60918

ALEX O'BRIEN - 201 WILSON DRIVE, WATSEKA, IL 60970

SANDRA NORDMEYER - 13 BRITTANY LANE, BOURBONNAIS, IL 60914

JILL ANDERSON - 2402 BOURDEAU DRIVE, URBANA, IL 61801

BRAD SHERIDAN - 635 N 2250 E RD, MILFORD, IL 60953

FORM 990, PART XII, LINE 2C:

THERE HAS BEEN NO CHANGE IN THE INDEPENDENT AUDITOR SELECTION, NOR OVERSIGHT BY THE AUDIT COMMITTEE SINCE LAST YEAR.

**THE ARC OF IROQUOIS COUNTY**  
Watseka, Illinois

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2017**

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Arc of Iroquois County  
Danville, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Arc of Iroquois County, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Arc of Iroquois County as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited The Arc of Iroquois County's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 28, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

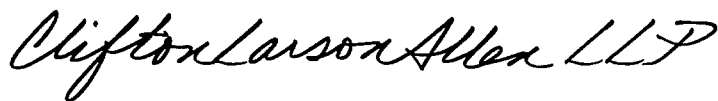
**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information, except for the nonfinancial information presented on pages 21-23 for which no work has been performed, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for the nonfinancial information presented on pages 21-23, is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2017, on our consideration of The Arc of Iroquois County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of the effectiveness of the ARC of Iroquois County's internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Arc of Iroquois County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Danville, Illinois  
October 3, 2017

**THE ARC OF IROQUOIS COUNTY**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2017**

With Comparative Totals for June 30, 2016

	Current Fund	Trust Fund	Capital Fund	Endowment Fund	2017	2016
<b>ASSETS</b>						
Cash	\$ 803,663	\$ 14,339	\$ 296,980	\$ -	\$ 1,114,982	\$ 1,386,839
Investments - perpetual trust	-	-	-	597,151	597,151	579,444
Grants and other receivables	241,336	-	-	-	241,336	198,292
Prepaid expense	56,364	-	-	-	56,364	32,679
Due (to)/from other funds	1,615	(5,276)	3,661	-	-	-
Property and equipment, net	-	-	1,610,996	-	1,610,996	1,697,838
<b>TOTAL ASSETS</b>	<b>\$ 1,102,978</b>	<b>\$ 9,063</b>	<b>\$ 1,911,637</b>	<b>\$ 597,151</b>	<b>\$ 3,620,829</b>	<b>\$ 3,895,092</b>
<b>LIABILITIES</b>						
Accounts payable and other liabilities	\$ 11,613	-	-	-	\$ 11,613	\$ 8,127
Accrued payroll expense	217,336	-	-	-	217,336	310,628
Accrued paid time off	183,959	-	-	-	183,959	154,668
Liability for custodial fund	-	9,063	-	-	9,063	6,918
Total liabilities	412,908	9,063	-	-	421,971	480,341
<b>NET ASSETS</b>						
Unrestricted:						
Current	685,689	-	-	-	685,689	794,275
Designated:						
Property and equipment	-	-	1,911,637	-	1,911,637	2,003,627
Total unrestricted net assets	685,689	-	1,911,637	-	2,597,326	2,797,902
Temporarily restricted	4,381	-	-	-	4,381	4,381
Permanently restricted	-	-	-	597,151	597,151	612,468
Total net assets	690,070	-	1,911,637	597,151	3,198,858	3,414,751
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,102,978</b>	<b>\$ 9,063</b>	<b>\$ 1,911,637</b>	<b>\$ 597,151</b>	<b>\$ 3,620,829</b>	<b>\$ 3,895,092</b>

The accompanying notes are an integral part of the financial statements.

**THE ARC OF IROQUOIS COUNTY  
STATEMENT OF ACTIVITIES**

Year Ended June 30, 2017

With Comparative Totals for Year Ended June 30, 2016

	Unrestricted		Temporarily Restricted Current	Temporarily Restricted Endowment	Total	
	Current	Capital			2017	2016
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>						
Department of Human Services	\$ 5,121,256	-	\$ -	-	\$ 5,121,256	\$ 5,260,345
Department of Human Services/Medicaid	67,166	-	-	-	67,166	82,119
United Way	18,000	-	-	-	18,000	18,000
Board for the Developmentally Disabled	477,885	-	-	-	477,885	460,265
Department of Rehabilitation Services	19,657	-	-	-	19,657	17,358
Contributions	50,989	30,300	-	-	81,289	124,290
Individual fees	22,778	-	-	-	22,778	25,489
Third party payments	493,279	-	-	-	493,279	525,726
Interest on investments	6,909	40,091	-	-	47,000	14,393
Change in perpetual trust	22,472	-	-	(15,317)	(15,317)	(7,762)
Sale of goods and services	7,667	-	-	-	22,472	37,254
Miscellaneous					7,667	1,327
Total revenues, gains, and other support	<u>6,308,058</u>	<u>70,391</u>	<u>-</u>	<u>(15,317)</u>	<u>6,363,132</u>	<u>6,558,804</u>
<b>EXPENSES</b>						
Program services	5,831,086	162,324	-	-	5,993,410	6,017,032
Management and general	585,558	57	-	-	585,615	556,021
Fundraising	-	-	-	-	-	281
Total expenses	<u>6,416,644</u>	<u>162,381</u>	<u>-</u>	<u>-</u>	<u>6,579,025</u>	<u>6,573,334</u>
Excess of revenues, gains, and other support over expenses	<u>(108,586)</u>	<u>(91,990)</u>	<u>-</u>	<u>(15,317)</u>	<u>(215,893)</u>	<u>(14,530)</u>
<b>CHANGE IN NET ASSETS</b>						
	(108,586)	(91,990)	-	(15,317)	(215,893)	(14,530)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>794,275</u>	<u>2,003,627</u>	<u>4,381</u>	<u>612,468</u>	<u>3,414,751</u>	<u>3,429,281</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 685,689</u>	<u>\$ 1,911,637</u>	<u>\$ 4,381</u>	<u>\$ 597,151</u>	<u>\$ 3,198,858</u>	<u>\$ 3,414,751</u>

The accompanying notes are an integral part of the financial statements.

**THE ARC OF IROQUOIS COUNTY**  
**STATEMENT OF FUNCTIONAL EXPENSES - CURRENT UNRESTRICTED FUND**  
Year Ended June 30, 2017  
With Comparative Totals for Year Ended June 30, 2016

	Individual and Family Support Unit <u>16</u>	Develop- mental Training <u>31</u>	Supported Employment Program <u>39</u>	Community Integrated Living Arrangement <u>60</u>	Respite <u>91</u>	Total Program Services	Management and General	Fundraising	<u>2017</u>	<u>2016</u>
Salaries and wages	\$ 123,556	\$ 738,541	\$ 190,315	\$ 2,908,475	\$ 5,994	\$ 3,966,881	\$ 339,589	\$ -	\$ 4,306,470	\$ 4,444,131
Employee health and other benefits	20,604	269,490	75,816	644,847	72	1,010,829	94,075	-	1,104,904	930,344
Payroll taxes	9,126	52,841	13,211	213,505	444	289,127	22,541	-	311,668	345,485
Worker's compensation insurance	3,982	18,603	9,762	80,987	444	113,778	-	-	113,778	134,689
Consultants/contractual	1,726	667	50	25,958	-	28,421	44,354	-	72,775	57,387
Individuals wages and fringe	-	3,860	36,138	-	-	39,998	-	-	39,998	43,827
Consumable supplies	2,028	36,843	2,105	21,172	252	62,400	18,252	-	80,652	94,857
Occupancy	11,836	52,169	9,799	38,766	1,628	114,198	8,670	-	122,868	120,278
Local transportation	14,909	34,846	40,697	51,562	3,776	145,790	293	-	146,083	131,442
Equipment purchased	-	1,803	-	255	-	2,058	-	-	2,058	7,453
Lease/rent	319	9,468	362	5,972	-	16,121	-	-	16,121	13,533
Miscellaneous	2,949	14,350	1,611	22,007	568	41,485	57,784	-	99,269	95,404
<b>TOTAL CURRENT UNRESTRICTED FUND EXPENSES</b>	<b>\$ 191,035</b>	<b>\$ 1,233,501</b>	<b>\$ 379,866</b>	<b>\$ 4,013,506</b>	<b>\$ 13,178</b>	<b>\$ 5,831,086</b>	<b>\$ 585,558</b>	<b>\$ -</b>	<b>\$ 6,416,644</b>	<b>\$ 6,418,830</b>

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY  
 STATEMENT OF FUNCTIONAL EXPENSES - CAPITAL FUND  
 Year Ended June 30, 2017  
 With Comparative Totals for Year Ended June 30, 2016

Individual and Family Support Unit	16	31	39	60	91	57	57	2017	2016
Developmental Training	\$ 53,241	\$ 53,241	\$ 33,934	\$ 59,949	\$ 1,579	\$ 162,324	\$ -	\$ 162,324	\$ 154,504
Supported Employment Program	-	-	-	-	-	-	-	-	-
Community Integrated Living Arrangement	-	-	-	-	-	-	-	-	-
Respite	-	-	-	-	-	-	-	-	-
Total Program Services	-	-	-	-	-	-	-	-	-
Management and General	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL FUND EXPENSES</b>	<b>\$ 13,621</b>	<b>\$ 53,241</b>	<b>\$ 33,934</b>	<b>\$ 59,949</b>	<b>\$ 1,579</b>	<b>\$ 162,324</b>	<b>\$ 57</b>	<b>\$ 162,381</b>	<b>\$ 154,504</b>

The accompanying notes are an integral part of the financial statements.

**THE ARC OF IROQUOIS COUNTY  
STATEMENT OF CASH FLOWS  
Year Ended June 30, 2017  
With Comparative Totals for June 30, 2016**

	<b>2017</b>	<b>2016</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (215,893)	\$ (14,530)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	162,324	154,504
Change in perpetual trust	(17,707)	7,762
Effects of changes in operating assets and liabilities:		
Grants and other receivables	(43,044)	(1,676)
Prepaid expense	(23,685)	9,307
Accounts payable and other liabilities	3,486	(3,467)
Accrued payroll expense	(93,292)	42,344
Accrued paid time off	29,291	65,525
Liability for custodial fund	2,145	(499)
Net cash provided (used) by operating activities	(196,375)	259,270
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(75,482)	(180,153)
Net cash used by investing activities	(75,482)	(180,153)
<b>NET INCREASE (DECREASE) IN CASH</b>	(271,857)	79,117
<b>CASH, BEGINNING OF YEAR</b>	1,386,839	1,307,722
<b>CASH, END OF YEAR</b>	\$ 1,114,982	\$ 1,386,839

The accompanying notes are an integral part of the financial statements.

**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Arc of Iroquois County (the Association) was incorporated September 21, 1953 under the *General Not For Profit Corporation Act* of Illinois. The Association has been ruled exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Association was organized to educate the public as to the meaning and implication of developmental disabilities, as well as organize and maintain a school for the training and education of people with developmental disabilities in Iroquois County. The Association's fiscal year ends on June 30. The Association's primary sources of revenue are state government grants and fees, with 82% of their revenue coming from the Department of Human Services. The Association's primary programs consist of community living arrangements (70%) and developmental training (20%). Significant accounting policies followed by the Association are presented below.

The accompanying financial statements are prepared on the accrual basis of accounting.

**Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

**Fund Accounting and Net Assets**

The accompanying financial statements reflect the fund accounting approach to financial reporting. The accompanying financial statements segregate the Association resources into separate and distinct funds based upon the uses and the disposition of the resources. Generally accepted accounting principles require these funds to be presented into net asset categories that distinguish between the restrictions imposed upon the funds.

Current unrestricted net assets include the current unrestricted and capital funds which include resources which bear no externally imposed restrictions concerning use or purpose. The Board of Directors has discretionary control over the use of these funds in operating the organization in accordance with the limitations of its charter and by-laws. Within unrestricted net assets the Board may designate portions of these resources for specific purposes, projects, or investments. It should be recognized that the Board of Directors has the authority to change or reverse its own action. Accordingly, amounts designated by the board for specific purposes are not included with donor-restricted funds and the term "restricted" is not used in connection with them.

Restricted net assets include the current temporarily restricted fund accounts which include all resources for which donor-imposed time and purpose restrictions have not yet been met and the ultimate purpose of the contribution is not permanently restricted. Such restricted funds do not include grant revenue subject to program restrictions, as these funds are considered unrestricted funds subject to grant requirements.

**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Accounting and Net Assets (Continued)**

The Trust Fund accounts for all assets received by the Association which are held and disbursed only on specified instructions based on the purposes for which they were received.

Permanently restricted net assets include the Endowment Fund, which accounts for the principal amount of a bequest accepted by the Association with the stipulation by the donor that the principal be maintained intact in perpetuity. Income from this fund is not restricted and is, therefore, recorded as current unrestricted fund income.

**Investments – Perpetual Trust**

Contributions received under perpetual trust agreements are recorded at their fair value when received as permanently restricted contributions. The change in fair value is recorded as change in permanently restricted activity. Income received from the trust will be recorded as unrestricted interest on investments.

**Grant Receivables and Other Receivables**

The Association receives support from various agencies in the form of grants and fee for service arrangements. Receivables related to fee for service arrangements are carried at the original invoiced or billed amounts and primarily represent amounts due from the State of Illinois, but also includes amounts due from various other third party payers. Such receivables are written off when determined uncollectible. These receivables are not collateralized or secured but are considered fully collectible.

**Property and Equipment**

All property and equipment additions greater than \$500 are capitalized at cost when acquired by purchase or at its fair market value if donated to the Association, are accumulated in the Capital Fund, and are depreciated over their estimated useful lives using the straight-line method. The following breaks down the categories of property and equipment and the range of their useful lives:

Land improvements	3 – 33 years
Buildings	20 – 34 years
Building improvements	5 – 20 years
Furniture and equipment	3 – 25 years
Vehicles	5 years



**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Impairment of Long-Lived Assets**

The Association reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value less costs to sell.

**Functional Expenses**

The Association allocates its expenses among its various programs on a functional basis. Expenses that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated to each program using a systematic and rational method.

**Revenue Recognition**

Income from funding sources is recognized as grant revenue over the period of the grant and as services is provided over the grant period. Client fees are recognized as revenue when services are provided.

**Advertising**

Advertising costs are expensed as incurred.

**Restricted Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor or by law. Amounts received which are designated for future periods or restricted by the donor for specific purposes would be reported as temporarily restricted or permanently restricted support in those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, The ARC of Iroquois County reports the support as unrestricted.

**NOTE 2 - COMPARATIVE TOTALS**

The financial statements include certain summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended June 30, 2016 from which the summarized information was derived.

**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

**NOTE 3 – INVESTMENTS – PERPETUAL TRUST**

In determining fair value, the Association uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The fair value measurement framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The fair value measurement framework defines levels within the hierarchy based on the reliability of inputs as follows:

- Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and
- Level 3 – Valuations derived from valuation techniques in which one or more significant input or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with other marked participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Association receives periodic cash distributions from the Margaret Buckner Fay Trust/Will, which is included in the Endowment Fund. In accordance with the Trust agreement, the principal is retained by the Trust in perpetuity with the income being distributed quarterly. The Trust value as of June 30, 2017 was \$597,151. The fair value of the trust is estimated using the fair value of the assets held in the trust reported by the trustee as of June 30, 2017. The Association considers the measurement of its perpetual trust to be a Level 3 measurement.

THE ARC OF IROQUOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2017

**NOTE 3 – INVESTMENTS – PERPETUAL TRUSTS (CONTINUED)**

	Quoted Prices in Active Markets for Identical Assets ( <u>Level 1</u> )	<u>Fair Value Measurements Using</u>		<u>Total</u>
		Significant Other Observable Inputs ( <u>Level 2</u> )	Significant Unobservable Inputs ( <u>Level 3</u> )	
Perpetual Trust	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>  597,151</u>	\$ <u>  597,151</u>

	<u>Perpetual Trust</u>
Balance – July 1, 2016	\$ 579,444
Unrealized gain	<u>          17,707</u>
Balance – June 30, 2017	<u>\$ 597,151</u>

**NOTE 4 - GRANTS AND OTHER RECEIVABLES**

Grants and other receivables at June 30, 2017 consist of the following:

	<u>Current Fund</u>
Third parties – CILA	\$ 89,057
DHS – Purchase of service	95,301
DHS – Supported Living Services	50,437
Miscellaneous	<u>          6,541</u>
<b>Total</b>	<u>\$ 241,336</u>

**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 5 - PROPERTY AND EQUIPMENT**

The following details property and equipment as of June 30, 2017:

Land improvements	\$ 334,947
Buildings	1,380,980
Building improvements	1,033,055
Furniture and equipment	893,897
Vehicles	<u>458,786</u>
Total, at cost	4,101,665
Less accumulated depreciation	<u>2,567,885</u>
	1,533,780
Land	<u>77,216</u>
<b>Total</b>	<b><u>\$ 1,610,996</u></b>

**NOTE 6 - CONTINGENCIES AND FINANCIAL DEPENDENCY**

Under the terms of state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to grantor agencies. The Association's management believes the disallowance, if any, would be immaterial.

The Association's operations depend significantly upon reimbursement under these grants and funding arrangements.

**NOTE 7 - EMPLOYEE BENEFIT PLANS**

The Association maintains a flexible benefit plan for its employees. The Association makes no contributions to this plan. Any excess employee contributions at year-end revert to the Plan. The account balance totaled \$5,282 as of June 30, 2017 and is included in the liability for custodial funds.

The Association maintains a 403(b) plan on behalf of its employees. The Association makes no contributions to this plan.

**NOTE 8 - SELF INSURANCE**

Accounting principles generally accepted in the United States of America require disclosure about certain significant estimates.

The Association uses the reimbursement method for unemployment compensation benefits. The Association estimated no significant claims were outstanding at the end of the fiscal year.

**THE ARC OF IROQUOIS COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

**NOTE 9 - LINE OF CREDIT**

The Association has a \$300,000 line of credit available at First Trust and Savings Bank which bears interest on the balances drawn at 5.75%, is secured by real property, and matures February 22, 2018. At June 30, 2017, the Association did not have an outstanding balance.

**NOTE 10 - MISCELLANEOUS EXPENSE**

The breakdown of miscellaneous expense of \$99,269 included in the statement of functional expenses – current unrestricted fund is as follows:

Telephone and computer	\$ 20,988
Staff training	10,919
Meals and staff activities	17,766
Subscriptions	265
Postage and shipping	3,512
Printing	3,866
Membership and dues	15,129
Liability insurance	25,372
Want ads	1,452
<b>Total</b>	<u>\$ 99,269</u>

**NOTE 11 - CONCENTRATIONS OF CREDIT RISK**

The Association maintains its cash accounts primarily with banks located in Watseka, Illinois. As of June 30, 2017, balances in the Association's deposit accounts are insured by the FDIC up to \$250,000 per depositor per bank. As of June 30, 2017, the Association's bank balances were fully insured by the FDIC or collateralized.

**NOTE 12 - SUBSEQUENT EVENTS**

Management evaluated subsequent events through October 3, 2017, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2017, but prior to October 3, 2017 that provided additional evidence about conditions that existed at June 30, 2017, have been recognized in the financial statements for the year ended June 30, 2017. Events or transactions that provided evidence about conditions that did not exist at June 30, 2017 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended June 30, 2017.

This information is an integral part of the accompanying financial statements.

**SUPPLEMENTARY INFORMATION**

**THE ARC OF IROQUOIS COUNTY**  
**SCHEDULE OF REVENUES BY SOURCE AND PROGRAM - ALL FUNDS**  
 Year Ended June 30, 2017

	Total Agency Revenue	Unallocated Revenue	Total DHS Grant Funded Revenue	Total Program Non-DHS Grant Funded	Non-DHS Grant Funded					
					Individual and Family Support Unit 16	Supported Employment Program 39	Developmental Training 31	Community Integrated Living Arrangement 60	Respite 91	
<b>FEEES FOR SERVICE</b>										
Department of Human Services	\$ 5,121,256	\$ -	\$ -	\$ 5,121,256	\$ 155,715	\$ 222,335	\$ 929,860	\$ 3,812,761	\$ 585	
Department of Human Services/Medicaid	67,166	-	-	67,166	379	-	4,822	61,965	-	
Third party payments	493,279	-	-	493,279	-	-	-	493,279	-	
Department of Rehabilitation Services	19,657	-	-	19,657	-	19,657	-	-	-	
Individual/family payments	22,778	-	-	22,778	-	11,856	10,922	-	-	
<b>Total fees for service</b>	<b>5,724,136</b>	<b>-</b>	<b>-</b>	<b>5,724,136</b>	<b>156,094</b>	<b>253,848</b>	<b>945,604</b>	<b>4,368,005</b>	<b>585</b>	
<b>GRANTS</b>										
United Way	18,000	-	-	18,000	-	18,000	-	-	-	
Board for the Developmentally Disabled	477,885	-	-	-	-	-	-	-	-	
<b>Total grants</b>	<b>495,885</b>	<b>477,885</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER SOURCES</b>										
Contributions - unrestricted	81,289	59,703	-	21,586	604	-	392	120	20,470	
Investment income	31,683	31,683	-	-	-	-	-	-	-	
Sale of goods and services	22,472	-	-	22,472	-	7,198	15,274	-	-	
Miscellaneous	7,667	7,667	-	-	-	-	-	-	-	
<b>Total other sources</b>	<b>143,111</b>	<b>99,053</b>	<b>-</b>	<b>44,058</b>	<b>604</b>	<b>7,198</b>	<b>15,666</b>	<b>120</b>	<b>20,470</b>	
<b>TOTAL REVENUE</b>	<b>\$ 6,363,132</b>	<b>\$ 576,938</b>	<b>\$ -</b>	<b>\$ 5,786,194</b>	<b>\$ 156,698</b>	<b>\$ 279,046</b>	<b>\$ 961,270</b>	<b>\$ 4,368,125</b>	<b>\$ 21,055</b>	

THE ARC OF IROQUOIS COUNTY  
 SCHEDULE OF EXPENSES BY PROGRAM - ALL FUNDS  
 Year Ended June 30, 2017

	Total Agency Expenses	Total DHS Grant		Total Program Non-DHS Grant		Individual and Family Support Unit			Supported Employment Program	Developmental Training	Community Integrated Living Arrangement	Respite
		Unallocated	Funded	Unallocated	Funded	16	39	50				
Employee's salaries and wages	\$ 4,306,470	\$ -	\$ 4,306,470	\$ -	\$ 4,306,470	\$ 134,151	\$ 208,381	\$ 315,562	\$ 6,673	\$ -	\$ 3,155,662	\$ 6,673
Employee's fringe benefits	1,530,350	-	1,530,350	-	1,530,350	37,350	104,983	1,024,225	1,192	-	-	1,192
Individual wages and fringe benefits	39,998	-	39,998	-	39,998	-	36,138	-	-	3,860	-	-
Consultants/contractual	72,775	-	72,775	-	72,775	3,110	2,410	-	-	8,924	58,242	89
Consumable supplies	80,652	-	80,652	-	80,652	2,597	3,076	-	-	40,232	34,458	289
Occupancy	122,868	-	122,868	-	122,868	12,107	10,260	-	-	53,779	45,077	1,645
Local transportation	146,083	-	146,083	-	146,083	14,918	40,713	-	-	34,900	51,775	3,777
Non-capitalized equipment	2,058	-	2,058	-	2,058	-	-	-	-	1,803	255	-
Lease/rent	16,121	-	16,121	-	16,121	319.00	362.00	-	-	9,468	5,972	-
Other operating fund expenses	99,270	-	99,270	-	99,270	4,753	4,685	-	-	25,080	64,068	684
Total operating fund expenses	6,416,645	-	6,416,645	-	6,416,645	209,305	411,018	-	-	1,342,239	4,439,734	14,349
Depreciation	162,324	-	162,324	-	162,324	13,621	33,934	-	-	53,241	57,328	1,737
Miscellaneous	57	57	-	-	-	-	-	-	-	-	-	-
Total operating and capital fund expenses	6,578,026	57	6,576,506	-	6,576,506	222,926	444,952	-	-	1,395,480	4,497,062	16,086
Less:												
Costs of production included in total operating expenses	185,035	-	86,364	98,671	-	-	-	-	-	98,671	-	-
TOTAL	\$ 6,393,991	\$ 57	\$ 6,477,835	\$ 6,477,835	\$ 222,926	\$ 444,952	\$ -	\$ -	\$ 1,296,809	\$ 4,497,062	\$ 16,086	

Net investment in fixed assets \$ 1,610,996



**THE ARC OF IROQUOIS COUNTY**  
**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM - ALL FUNDS**  
Year Ended June 30, 2017

	Total Agency	Unallocated	Individual and Family Support Unit 16	Developmental Training 31	Supported Employment Program 39	Community Integrated Living Arrangement 60	Respite 91
<b>REVENUES</b>							
Fees for service	\$ 5,724,136	\$ -	\$ 156,094	\$ 945,604	\$ 253,848	\$ 4,368,005	\$ 585
Grants	495,885	477,885	-	-	18,000	-	-
Other	143,111	99,053	604	15,666	7,198	120	20,470
<b>Total revenues</b>	<b>6,363,132</b>	<b>576,938</b>	<b>156,698</b>	<b>961,270</b>	<b>279,046</b>	<b>4,368,125</b>	<b>21,055</b>
<b>EXPENSES</b>							
Employee's salaries and wages	4,306,470	-	134,151	801,603	208,381	3,155,662	6,673
Employee's fringe benefits	1,530,350	-	37,350	362,590	104,993	1,024,225	1,192
Individual wages and fringe benefits	39,998	-	-	3,860	36,138	-	-
Consultants/contractual	72,775	-	3,110	8,924	2,410	58,242	89
Consumable supplies	80,652	-	2,597	40,232	3,076	34,458	289
Occupancy	122,868	-	12,107	53,779	10,260	45,077	1,645
Local transportation	146,083	-	14,918	34,900	40,713	51,775	3,777
Non-capitalized equipment	2,058	-	-	1,803	-	255	-
Lease/rent	16,121	-	319	9,468	362	5,972	-
Other operating fund expenses	99,269	-	4,753	25,080	4,685	64,068	683
Fundraising	-	-	-	-	-	-	-
Miscellaneous	57	57	-	-	-	-	-
Depreciation	162,324	-	13,621	53,241	33,934	59,949	1,579
<b>Total expenses</b>	<b>6,579,025</b>	<b>57</b>	<b>222,926</b>	<b>1,395,480</b>	<b>444,952</b>	<b>4,499,683</b>	<b>15,927</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (215,893)</b>	<b>\$ 576,881</b>	<b>\$ (66,228)</b>	<b>\$ (434,210)</b>	<b>\$ (165,906)</b>	<b>\$ (131,558)</b>	<b>\$ 5,128</b>

THE ARC OF IROQUOIS COUNTY  
 SCHEDULE OF PROGRAM COSTS  
 June 30, 2017  
 (See Independent Auditors' Report)

Line #	Account Title	Agency Total	All Other Not Allocated	Developmental Training 31U	Supported Employment Program 390,39G,39U	Community Integrated Living Arrangement 24 Hour 60D	Home Based 55A	Respite 87D
<b>Program Expenses:</b>								
1.	Program staff salaries	3,362,860		737,952	176,103	\$2,321,738	121,223	5,844
2.	Program clerical staff salaries	-	-	-	-	-	-	-
3.	Program staff payroll taxes and fringe benefits	1,213,792		334,088	88,718	756,114	33,821	1,051
4.	Program consultants	10,280		480	-	8,097	1,703	-
5.	Consumer wages and fringe benefits	39,998	-	3,860	36,138	-	-	-
6.	Medicine and drugs	23,711		11,210	243	12,155	93	10
7.	All other direct service equipment and supplies	18,907		11,515	502	6,596	280	14
8.	Staff transportation	3,544		61	101	1,102	1,927	353
9.	Client transportation	142,539		34,840	40,612	50,672	12,991	3,424
10.	Transportation to/from school	-	-	-	-	-	-	-
11.	Direct service staff conferences and conventions	21,496		5,047	627	13,557	2,201	64
12.	Program insurance	25,372		4,711	1,350	18,467	793	51
13.	Direct client specific assistance	-	-	-	-	-	-	-
14.	Telecommunication costs assigned to program	17,703		7,983	1,162	7,398	649	511
15.	Foster care payments	-	-	-	-	-	-	-
16.	Other (specify)	57	57	-	-	-	-	-
17.	Total program expenses (Sum lines 1-16)	4,880,259	57	1,151,747	345,556	3,195,896	175,681	11,322
<b>Support expenses:</b>								
18.	Support salaries	501,430	-	-	-	501,430	-	-
19.	Support payroll taxes and fringe benefits	162,264	-	-	-	162,264	-	-
20.	Food and dietary supplies	5,169		5,150	-	-	19	-
21.	Housekeeping, laundry supplies	16,439		9,219	1,386	3,907	1,686	241
22.	Other (specify)	-	-	-	-	-	-	-
23.	Total support expenses (Sum lines 18-22)	685,302	-	14,369	1,386	667,601	1,705	241
<b>Occupancy expenses:</b>								
24.	Occupancy salaries	35,934		1,056	14,345	17,967	2,411	155
25.	Occupancy payroll taxes and fringe benefits	14,325		490	7,293	5,844	673	26
26.	Building & equipment operations and maintenance	122,868	-	53,779	10,260	45,077	12,107	1,645
27.	Vehicle depreciation	63,211		215	25,866	32,686	4,210	234
28.	All other depreciation and amortization	99,113		53,026	8,068	27,262	9,412	1,345
29.	Vehicle rent	-	-	-	-	-	-	-
30.	All other lease/rent/taxes	16,121	-	9,468	362	5,972	319	-
31.	Equipment under \$500	2,058		1,803	-	255	-	-
32.	Mortgage & installment interest	-	-	-	-	-	-	-
33.	Operating interest	-	-	-	-	-	-	-
34.	Other (specify) Loss on disposal of asset	-	-	-	-	-	-	-
35.	Total occupancy expenses (Sum lines 24-34)	353,630	-	119,837	66,194	135,063	29,132	3,405
<b>Administrative and Office expenses:</b>								
36.	Administrative salaries	406,246	-	62,594	17,932	314,530	10,516	674
37.	Administrative payroll taxes and fringe benefits	139,969	-	28,010	8,984	100,004	2,855	116
38.	Administrative Consultants	62,495	-	8,443	2,409	50,148	1,407	88
39.	Telecommunications costs not assigned to program	3,284	-	610	175	2,391	102	6
40.	Office supplies and equipment	16,425	-	3,140	945	11,799	519	22
41.	Allocation of Management and General (G&A)	-	-	-	-	-	-	-
42.	Other (specify) Miscellaneous/Various	31,415	-	6,730	1,371	22,252	1,009	53
43.	Total administrative expenses (Sum lines 36-42)	659,834	-	109,527	31,816	501,124	16,408	959
44.	Total expenses (Sum lines 17,23,35,43)	6,579,026	57	1,395,480	444,952	4,499,683	222,926	15,928
<b>Non-reimbursable expenses:</b>								
45.	Depreciation on DMHDD funded capital assets included above	-	-	-	-	-	-	-
46.	Cost of Production and Workshop Client Wages included above	86,364	-	86,364	-	-	-	-
47.	Other (Specify) Miscellaneous/Various	4,373	-	1,546	181	2,472	167	7
48.	Total non-reimbursable expenses (Sum lines 45-47)	90,737	-	87,910	181	2,472	167	7
49.	Net expenses (Line 44 minus Line 48)	\$ 6,488,288	\$ 57	\$ 1,307,570	\$ 444,771	\$ 4,497,211	\$ 222,759	\$ 15,921

THE ARC OF IROQUOIS COUNTY  
 SCHEDULE OF PROGRAM REVENUES  
 Year Ended June 30, 2017  
 (See Independent Auditors' Report)

Line #	Account Title	Agency Total	All Other Not Allocated	Developmental Training 31U	Supported Employment Program 390,39G,39U	Community Integrated Living Arrangement 24 Hour 60D	Home Based 55A	Respite 87D
<b>REVENUES:</b>								
<b>Fees &amp; Purchase of Service:</b>								
1.	Department of Aging	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
2.	Department of Children and Family Services	-	-	-	-	-	-	-
3.	Department of Corrections	-	-	-	-	-	-	-
4.	Medicaid Rehabilitation Option (MRO) Payments	-	-	-	-	-	-	-
5.	Department of Human Services	5,121,254	-	929,860	222,335	3,812,761	155,713	585
6.	Department of Public Aid	67,166	-	4,822	-	61,965	379	-
7.	Department of Public Health	-	-	-	-	-	-	-
8.	Local education agency	-	-	-	-	-	-	-
9.	Local government	-	-	-	-	-	-	-
10.	Federal government	-	-	-	-	-	-	-
11.	Other government agencies	-	-	-	-	-	-	-
12.	Client/family program fees (including SSI, SSA, pensions, etc.)	515,057	-	9,922	11,856	493,279	-	-
13.	Special service fees for individual clients	1,000	-	1,000	-	-	-	-
14.	Dingnostic service fees	-	-	-	-	-	-	-
15.	Other (specify) DHS/DORS	19,657	-	-	19,657	-	-	-
16.	<b>Total Fees &amp; Purchase of Service (lines 1-15)</b>	<b>5,724,134</b>	<b>-</b>	<b>945,604</b>	<b>253,848</b>	<b>4,368,005</b>	<b>156,092</b>	<b>585</b>
<b>Grant Revenues:</b>								
17.	Department of Aging	-	-	-	-	-	-	-
18.	Department of Children and Family Services	-	-	-	-	-	-	-
19.	Department of Corrections	-	-	-	-	-	-	-
20.	Donated/Certified Funds Initiative (DFI/CFI)	-	-	-	-	-	-	-
21.	Department of Human Services	-	-	-	-	-	-	-
22.	Department of Public Aid	-	-	-	-	-	-	-
23.	Department of Public Health	-	-	-	-	-	-	-
24.	Local education agency	-	-	-	-	-	-	-
25.	Local government awards	495,885	477,885	-	18,000	-	-	-
26.	Federal government awards	-	-	-	-	-	-	-
27.	Other government awards	-	-	-	-	-	-	-
28.	JTPA/CETA	-	-	-	-	-	-	-
29.	Other (specify)	-	-	-	-	-	-	-
30.	<b>Total Grant Revenues (lines 17-29)</b>	<b>495,885</b>	<b>477,885</b>	<b>-</b>	<b>18,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contributions &amp; Other:</b>								
31.	Restricted to operations	-	-	-	-	-	-	-
32.	Restricted to capital	-	-	-	-	-	-	-
33.	Unrestricted	81,290	59,703	391	-	120	606	20,470
34.	Contributions - goods & services	-	-	-	-	-	-	-
35.	Child/Adult Food Programs (school meals, commodities)	-	-	-	-	-	-	-
36.	School Transportation Payments (to/from school)	-	-	-	-	-	-	-
37.	Sales of Goods and Services	22,473	-	15,275	7,198	-	-	-
38.	Rent Income	990	990	-	-	-	-	-
39.	Gain on Sale of Assets	-	-	-	-	-	-	-
40.	Cafeteria and Vending Machine	-	-	-	-	-	-	-
41.	Other (specify) Dues & Miscellaneous	7,667	7,667	-	-	-	-	-
42.	<b>Total Contributions &amp; Other (lines 31-41)</b>	<b>112,420</b>	<b>68,360</b>	<b>15,666</b>	<b>7,198</b>	<b>120</b>	<b>606</b>	<b>20,470</b>
<b>Investment Income:</b>								
43.	Income on restricted assets/investments	-	-	-	-	-	-	-
44.	Income on unrestricted assets/investments	30,693	30,693	-	-	-	-	-
45.	<b>Total Investment Income (lines 43 &amp; 44)</b>	<b>30,693</b>	<b>30,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46.	<b>TOTAL REVENUES</b>	<b>\$ 6,363,132</b>	<b>\$ 576,938</b>	<b>\$ 961,270</b>	<b>\$ 279,046</b>	<b>\$ 4,368,125</b>	<b>\$ 156,698</b>	<b>\$ 21,055</b>

THE ARC OF IROQUOIS COUNTY  
PROGRAM PERSONNEL  
Year Ended June 30, 2017  
(See Independent Auditors' Report  
(Hours Unaudited))

Line #	Program Staff Positions	Total Agency		DEVELOPMENTAL TRAINING (31U)		EMPLOYMENT PROGRAM (390,39G,39U)		LIVING ARRANGEMENT 24 HOUR (60D)	
		Total Hours	Total Amount Paid	Head Count	All Other Not Allocated	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid
1.	Audiologist	-	\$ -	-	-	-	-	-	-
2.	Behavior Therapist	-	-	-	-	-	-	-	-
3.	Dietary Technician	-	-	-	-	-	-	-	-
4.	Dietician	-	-	-	-	-	-	-	-
5.	Habilitation Aide/Child-Care Aide	129,414	1,206,066	168	-	0.1%	731	0.0%	1,205,335
6.	Habilitation Professional or supervisory staff	49,312	561,306	34	-	0.0%	-	0.0%	561,306
7.	LPN	4,654.25	90,398.00	3.00	-	47.9%	43,292.00	0.0%	47,106.00
8.	Occupational Therapist	-	-	-	-	-	-	-	-
9.	Physical Therapist	-	-	-	-	-	-	-	-
10.	Physician	-	-	-	-	-	-	-	-
11.	Principal	2,209	59,034	1	-	100.0%	59,034	0.0%	-
12.	Program Director	-	-	-	-	-	-	-	-
13.	Program Clerical Staff	-	-	-	-	-	-	-	-
14.	Psychiatrist	-	-	-	-	-	-	-	-
15.	Psychologist	-	-	-	-	-	-	-	-
16.	Recreation Staff	-	-	-	-	-	-	-	-
17.	RN	9,084	190,631	6	-	-2.7%	(5,223)	0.0%	195,854
18.	Social Worker	22,044	350,822	12	102,133	2.0%	6,981	0.2%	240,951
19.	Speech Therapist	-	-	-	-	-	-	-	-
20.	Substance Abuse Counselor/Professional	-	-	-	-	-	-	-	-
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-
22.	Teacher	9,377	157,615	4	-	100.0%	157,615	0.0%	-
23.	Teacher Aide	-	-	-	-	-	-	-	-
24.	Vocational Staff (including Job Coach, workshop staff, etc.)	67,859	642,104	55	-	72.7%	466,758	27.3%	175,346
25.	Other Academic Instruction	-	-	-	-	-	-	-	-
26.	Other Medical Care	-	-	-	-	-	-	-	-
27.	Other Habilitation/Rehabilitation	10,643	102,353	77	24,934	6.1%	6,233	0.0%	71,186
28.	Other Substance Abuse	-	-	-	-	-	-	-	-
29.	All Other Direct Program Staff Not Requiring Specification	264	2,531	4	-	100.0%	2,531	0.0%	-
30.	<b>TOTAL ALL POSITIONS</b>	<b>304,862</b>	<b>\$ 3,362,860</b>	<b>364</b>	<b>\$ 127,067</b>		<b>\$ 737,952</b>		<b>\$ 2,321,738</b>

Totals must equal the sum of lines 1 and 2 of the Schedule of Program Costs

Number of hours (excluding overtime) in a standard work week - 40

31.	Mental Health Professional (MHP)	-	\$ -	-	-	-	-	-	\$ -
32.	Qualified Mental Health Prof. (QMHP)	-	-	-	-	-	-	-	-
33.	Qualified Mental Retardation Prof. (QMRRP)	15,219	248,689	9	-	2.8%	6,981	0.3%	240,951
34.	Rehabilitative Services Associate (RSA)	-	-	-	-	-	-	-	-
35.	Supported Employment Job Coach	15,332	138,357	12	-	0.0%	-	100.0%	138,357
	<b>TOTAL ALL POSITIONS</b>	<b>30,552</b>	<b>\$ 387,046</b>	<b>21</b>	<b>\$ -</b>		<b>\$ 6,981</b>		<b>\$ 139,114</b>

THE ARC OF IROQUOIS COUNTY  
PROGRAM CONSULTANT AND CONTRACTUAL  
Year Ended June 30, 2017  
(See Independent Auditors' Report)  
(Hours Unaudited)

Line #	Program Staff Positions	Total Agency		All Other Not Allocated	DEVELOPMENTAL TRAINING (31U)		EMPLOYMENT PROGRAM (390,39G,39U)		LIVING ARRANGEMENT 24 HOUR (60D)	
		Total Hours	Total Amount Paid		Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid
1.	Audiologist	-	-	-	-	-	-	-	-	-
2.	Behavior Therapist	-	-	-	-	-	-	-	-	-
3.	Dietary Technician	-	-	-	-	-	-	-	-	-
4.	Dietician	-	-	-	-	-	-	-	-	-
5.	Habilitation Aide/Child-Care Aide	-	-	-	-	-	-	-	-	-
6.	Habilitation Professional or supervisory staff	-	-	-	-	-	-	-	-	-
7.	LPN	-	-	-	-	-	-	-	-	-
8.	Occupational Therapist	-	-	-	-	-	-	-	-	-
9.	Physical Therapist	-	-	-	-	-	-	-	-	-
10.	Physician	-	-	-	-	-	-	-	-	-
11.	Principal	-	-	-	-	-	-	-	-	-
12.	Program Director	-	-	-	-	-	-	-	-	-
13.	Program Clerical Staff	-	-	-	-	-	-	-	-	-
14.	Psychiatrist	-	-	-	-	-	-	-	-	-
15.	Psychologist	17.00	6,000.00	1,200.00	0.0%	-	-	80.0%	4,800.00	-
16.	Recreation Staff	-	-	-	-	-	-	-	-	-
17.	RN	-	-	-	-	-	-	-	-	-
18.	Social Worker	-	-	360.00	0.0%	-	0.0%	75.3%	1,100.00	-
19.	Speech Therapist	29.00	1,460.00	143.00	0.0%	-	-	93.9%	2,196.97	-
20.	Substance Abuse Counselor/Professional	32.14	2,339.97	-	-	-	-	-	-	-
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-	-
22.	Teacher	-	-	-	-	-	-	-	-	-
23.	Teacher Aide	-	-	-	-	-	-	-	-	-
24.	Vocational Staff (including Job Coach, workshop staff, etc.)	-	-	-	-	-	-	-	-	-
25.	Other Academic Instruction	-	-	-	-	-	-	-	-	-
26.	Other Medical Care	-	-	-	-	-	-	-	-	-
27.	Other Habilitation/Rehabilitation	-	-	-	-	-	-	-	-	-
28.	Other Substance Abuse	-	-	-	-	-	-	-	-	-
29.	All Other Direct Program Staff Not Requiring Specification	8.00	480.00	-	100.0%	480.00	-	-	-	-
30.	TOTAL ALL POSITIONS	86	10,280	1,703		480			8,097	
Totals must equal line 4 of the Schedule of Program Costs										
31.	Mental Health Professional (MHP)	-	-	\$	-	-	\$	-	-	-
32.	Qualified Mental Health Prof. (QMHP)	-	-	-	-	-	-	-	-	-
33.	Qualified Mental Retardation Prof. (QMRP)	-	-	-	-	-	-	-	-	-
34.	Rehabilitative Services Associate (RSA)	-	-	-	-	-	-	-	-	-
35.	Supported Employment Job Coaches	-	-	-	-	-	-	-	-	-

THE ARC OF IROQUOIS COUNTY  
 REPORT OF SERVICE UNITS/DAYS/NIGHTS  
 Year Ended June 30, 2017  
 (See Independent Auditors' Report)  
 (Unaudited)

DEVELOPMENTAL TRAINING 31U	SUPPORTED EMPLOYMENT PROGRAM 36U,390,39G,39U	COMMUNITY INTEGRATED LIVING ARRANGEMENT 24 HOUR 60D	Home Based 55A	Respite 87D
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Service Unit Type	Client Hours *	Client Hours	Client Days
Purchase of Service/Fee for Service			
Client Units/Days of Enrollment	141,318	20,953	29,618
Client Units/Days Delivered	103,450	20,566	27,697
Number of Days Program Operated	239	360	366
Licensed Capacity Beginning of Report Period	100	52	83
Licensed Capacity End of Report Period	95	47	78
Date of Change, if any	6/30/2017	6/30/2017	6/30/2017
			6/30/2017
			1085
			1083.45
			366
			29
			78
			28
			6/30/2017
			1402.5
			1402.5
			366
			17
			15
			6/30/2017

\* - 1 Client Day - DT = 6 Hours  
 \*\* Weather related closure



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
The Arc of Iroquois County  
Watseka, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Arc of Iroquois County, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 3, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Arc of Iroquois County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Arc of Iroquois County's internal control. Accordingly, we do not express an opinion on the effectiveness of The Arc of Iroquois County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

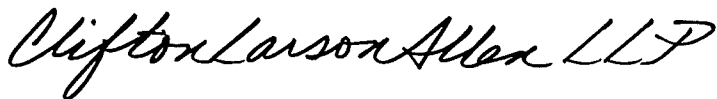
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether The Arc of Iroquois County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Danville, Illinois  
October 3, 2017