

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization OPEN SKY COMMUNITY SERVICES, INC. D Employer identification number 04-2587863
E Telephone number (508) 755-0333
G Gross receipts \$ 114,702,625.
H(a) Is this a group return for subordinates? Yes [X] No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: [X] 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527
J Website: WWW.OPENSKYCS.ORG
K Form of organization: [X] Corporation Trust Association Other L Year of formation: 1974 M State of legal domicile: MA

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). Includes sub-sections for Net Assets or Fund Balances (lines 20-22) with columns for Prior Year and Current Year.

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.

Signature of officer: KENNETH BATES, PRESIDENT AND CEO
Date:
Preparer: CAITLIN LIMOGES, CPA
Date: 05/13/25
Check if self-employed:
PTIN: P01633588
Firm's name: AAFCPAS, INC.
Firm's EIN: 04-2571780
Firm's address: 50 WASHINGTON STREET, WESTBOROUGH, MA 01581
Phone no.: 508-366-9100

May the IRS discuss this return with the preparer shown above? See instructions [X] 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: OPEN SKY COMMUNITY SERVICES, INC. PROVIDES A WIDE ARRAY OF SERVICES FOR ADULTS WITH DEVELOPMENTAL AND PSYCHIATRIC DISABILITIES THAT ADDRESS THEIR NEEDS FOR A COMFORTABLE AND SAFE HOME LIFE, MEANINGFUL DAILY OCCUPATIONS, ACTIVE COMMUNITY PARTICIPATION, AND RELATIONSHIPS.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 31,627,225. including grants of \$) (Revenue \$ 703,607.) ADULT COMMUNITY CLINICAL SERVICES (ACCS) ARE PROVIDED TO ADULTS WITH MENTAL HEALTH CHALLENGES THROUGH RESIDENTIAL GROUP LIVING ENVIRONMENTS AND SUPPORTED LIVING SERVICES FOR INDIVIDUALS LIVING IN THEIR OWN HOMES. SERVICES ARE INDIVIDUALIZED, GOAL-ORIENTED AND INCORPORATE EVIDENCE-BASED AND BEST PRACTICE INTERVENTIONS. EACH RESIDENTIAL PROGRAM OFFERS INDIVIDUALS THE OPPORTUNITY TO ACCESS DIVERSE SKILL-BUILDING ACTIVITIES, TREATMENT, COUNSELING AND SUPPORTS IN A HIGHLY STRUCTURED THERAPEUTIC ENVIRONMENT. SERVICES FOR SUPPORTED HOUSING VARY IN INTENSITY AND FREQUENCY, RANGING FROM HIGH SUPPORTS TO MORE BASIC INTERMITTENT SUPPORT, DEPENDING ON THE NEEDS OF THE INDIVIDUAL. APPROXIMATELY 1,000 INDIVIDUALS WERE SERVED IN THE ACCS PROGRAMS.

4b (Code:) (Expenses \$ 31,392,029. including grants of \$) (Revenue \$ 1,616,670.) DDS RESIDENTIAL SERVICES ARE PROVIDED FOR INDIVIDUALS WITH INTELLECTUAL OR DEVELOPMENTAL DISABILITIES AS WELL AS ACQUIRED BRAIN INJURY. SERVICE GOALS INCLUDE ACTIVITIES FOR DAILY LIVING AND SOCIAL SKILLS DEVELOPMENT. COMMUNITY INCLUSION IS A PRIMARY FOCUS. APPROXIMATELY 150 INDIVIDUALS WERE SERVED IN THE RESIDENTIAL PROGRAMS.

4c (Code:) (Expenses \$ 8,888,594. including grants of \$) (Revenue \$ 5,683,119.) SHARED LIVING PROGRAMS ALLOW ADULTS WITH DISABILITIES TO BECOME PART OF A HOST FAMILY, WITH ALL OF THE BENEFITS AND RESPONSIBILITIES THAT SHARING A LIFE AND A HOUSEHOLD ENTAIL. THE HOST FAMILY HELPS THE INDIVIDUAL CONNECT WITH THE WIDER COMMUNITY AND PROVIDES THE NECESSARY PERSONAL ASSISTANCE AND TRAINING. APPROXIMATELY 65 INDIVIDUALS WERE SERVED IN THE SHARED LIVING PROGRAM. ADULT FOSTER CARE (AFC) IS A PROGRAM THAT PROVIDES BOTH FINANCIAL SUPPORT AND PRACTICAL ASSISTANCE TO FAMILIES WHO ARE CARING FOR A FAMILY MEMBER AT HOME. AFC IS ALSO AVAILABLE TO HELP SUPPORT QUALIFYING INDIVIDUALS PLACED IN HOMES WITH CAREGIVERS WHO ARE NOT RELATIVES. APPROXIMATELY 200 INDIVIDUALS WERE SERVED IN THE AFC PROGRAM.

4d Other program services (Describe on Schedule O.) (Expenses \$ 25,392,255. including grants of \$ 329,279.) (Revenue \$ 8,634,596.)

4e Total program service expenses 97,300,103.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 14. 'X' marks are present in the Yes/No columns for various questions.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements.

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 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	18	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	18	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed MA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
JEN BRIDGERS - (508)755-0333
4 MANN STREET, WORCESTER, MA 01588-9963

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 the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KENNETH J. BATES PRESIDENT & CEO	38.10 1.90			X				361,816.	0.	37,668.
(2) SARAH LANGENFELD PSYCHIATRIST	40.00 0.00				X			293,831.	0.	11,860.
(3) MARY BENVENUTO EVP & CFOO	37.70 2.30			X				267,129.	0.	7,582.
(4) NANCY BISHOP EVP & CCO (UNTIL 1/24)	38.80 1.20			X				221,100.	0.	20,961.
(5) LORIE MARTISKA EVP & CAO	40.00 0.00			X				163,618.	0.	29,820.
(6) LISA JERONYMO VP OF HUMAN RESOURCES	40.00 0.00				X			159,625.	0.	31,190.
(7) LIZ OLIVERA-MUSTARD SR. VP OF QUALITY & COMPLIANCE	40.00 0.00				X			150,696.	0.	29,810.
(8) HEIDI PULKKINEN VP OF FINANCE	40.00 0.00				X			165,123.	0.	6,845.
(9) DAVID LAMBERT VP OF BUSINESS DEVELOPMENT	40.00 0.00					X		137,407.	0.	27,844.
(10) LISA HELLA SR. VP OF DEVELOPMENTAL DISABILITY	40.00 0.00					X		137,253.	0.	27,381.
(11) KELLEY GAMBLE VP OF COMMUNITY ENGAGEMENT	40.00 0.00					X		135,099.	0.	28,065.
(12) KRIS LYNCH SR. OVERNIGHT COUNSELOR	114.00 0.00					X		153,452.	0.	8,667.
(13) KAREN DUBY VP OF BEHAVIORAL HEALTH	40.00 0.00					X		139,723.	0.	5,176.
(14) MATTHEW SMALL EXECUTIVE VP AND COO (UNTIL 6/23)	40.00 0.00			X				136,850.	0.	0.
(15) DAVID PRZESIEK CHAIR	1.00 0.90	X		X				0.	0.	0.
(16) JUDITH KIRK VICE CHAIR	1.00 0.90	X		X				0.	0.	0.
(17) PAUL SCHASEL TREASURER	1.00 0.90	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DONNA CONNOLLY CLERK	1.00 0.90	X		X				0.	0.	0.
(19) PETER BACCHIOCCHI BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(20) MARY ELLEN LARKIN-ROOT BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(21) LEONARD DOERFLER, PHD BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(22) DONALD DOYLE BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(23) SARA DECARVALHO BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(24) MICHAEL KILCOYNE BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(25) KOLA AKINDELE BOARD MEMBER	0.50 0.90	X						0.	0.	0.
(26) JAMES DIREDA, LICSW, PHD BOARD MEMBER	0.50 0.90	X						0.	0.	0.
1b Subtotal								2,622,722.	0.	272,869.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,622,722.	0.	272,869.

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 52

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	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? <i>If "Yes," complete Schedule J for such individual</i>	4	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? <i>If "Yes," complete Schedule J for such person</i>	5	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
MSG STAFFING, INC. 562 LINCOLN ST., WORCESTER, MA 01605	TEMP STAFFING	2,015,809.
ARBOR ASSOCIATES, INC. PO BOX 412978, BOSTON, MA 02241	TEMP STAFFING	982,824.
THRIVE NETWORKS, INC. 25 FORBES BLVD, STE #3, FOXBORO, MA 02035	IT CONSULTING	436,035.
INTEGRATED PSYCHIATRIC CONSULTING, PC 7 WESTWOOD DRIVE, WORCESTER, MA 01609	PSYCHIATRY	365,856.
FIRST CHOICE LANDSCAPING 1479 MAIN ST., JEFFERSON, MA 01522	LANDSCAPING	246,032.

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 10

SEE PART VII, SECTION A CONTINUATION SHEETS

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	253,771.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	91,719,560.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	4,078,903.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		96,052,234.			
Program Service Revenue	2 a	PATIENT SERVICE REVENUE	Business Code 621498	16,056,708.	16056708.		
	b	RENTAL INCOME	532000	142,583.	142,583.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		16,199,291.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		945,033.		945,033.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 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				
				1,012,546.			
	7 b	Less: cost or other basis and sales expenses		1,067,952.	128,765.		
7 c	Gain or (loss)		-55,406.	-128,765.			
d	Net gain or (loss)		-184,171.		-184,171.		
8 a	Gross income from fundraising events (not including \$ 253,771. of contributions reported on line 1c). See Part IV, line 18						
			54,820.				
			110,513.				
8 b	Less: direct expenses						
c	Net income or (loss) from fundraising events		-55,693.		-55,693.		
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10 b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS REVENUE	Business Code 900099	438,701.	438,701.		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		438,701.			
12	Total revenue. See instructions		113395395.	16637992.	0.	705,169.	

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 ...	329,279.	329,279.		
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	1,991,949.	1,501,681.	490,268.	
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	61,238,666.	55,343,914.	5,894,752.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	456,648.	439,351.	17,297.	
9 Other employee benefits	7,072,386.	6,590,522.	481,864.	
10 Payroll taxes	5,849,599.	5,276,986.	572,613.	
11 Fees for services (nonemployees):				
a Management				
b Legal	72,040.		72,040.	
c Accounting	152,020.		152,020.	
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.)	2,604,571.	1,048,385.	1,556,186.	
12 Advertising and promotion				
13 Office expenses	127,406.	124,152.	3,254.	
14 Information technology				
15 Royalties				
16 Occupancy	7,612,772.	5,679,322.	1,933,450.	
17 Travel	635,880.	614,638.	21,242.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	175,965.	114,933.	61,032.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	941,348.	394,713.	546,635.	
23 Insurance	266,435.	187,975.	78,460.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROVIDER STIPENDS	5,828,836.	5,828,836.		
b OTHER	5,614,924.	4,131,637.	1,483,287.	
c CONTRACTED RELIEF	3,219,283.	3,143,303.	75,980.	
d RENT SUBSIDIES	3,125,031.	3,125,031.		
e All other expenses	3,902,073.	3,425,445.	476,628.	
25 Total functional expenses. Add lines 1 through 24e	111,217,111.	97,300,103.	13,917,008.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1 Cash - non-interest-bearing	4,241,029.	1	5,134,664.		
	2 Savings and temporary cash investments	19,643,726.	2	17,774,478.		
	3 Pledges and grants receivable, net		3			
	4 Accounts receivable, net	11,654,713.	4	13,554,007.		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6			
	7 Notes and loans receivable, net		7			
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges	391,220.	9	496,190.		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 27,589,998.				
	b Less: accumulated depreciation	10b 12,083,014.	14,980,484.	10c	15,506,984.	
	11 Investments - publicly traded securities	3,868,271.	11	4,280,570.		
	12 Investments - other securities. See Part IV, line 11		12			
	13 Investments - program-related. See Part IV, line 11		13			
	14 Intangible assets		14			
	15 Other assets. See Part IV, line 11	17,171,919.	15	17,758,480.		
16 Total assets. Add lines 1 through 15 (must equal line 33)	71,951,362.	16	74,505,373.			
Liabilities	17 Accounts payable and accrued expenses	5,469,887.	17	7,548,830.		
	18 Grants payable		18			
	19 Deferred revenue		19			
	20 Tax-exempt bond liabilities	4,090,368.	20	3,890,764.		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21			
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22			
	23 Secured mortgages and notes payable to unrelated third parties	4,784,778.	23	4,708,703.		
	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	20,613,487.	25	18,790,148.		
	26 Total liabilities. Add lines 17 through 25	34,958,520.	26	34,938,445.		
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27 Net assets without donor restrictions	36,298,494.	27	39,160,425.		
	28 Net assets with donor restrictions	694,348.	28	406,503.		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29 Capital stock or trust principal, or current funds		29			
	30 Paid-in or capital surplus, or land, building, or equipment fund		30			
	31 Retained earnings, endowment, accumulated income, or other funds		31			
	32 Total net assets or fund balances	36,992,842.	32	39,566,928.		
	33 Total liabilities and net assets/fund balances	71,951,362.	33	74,505,373.		

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	113,395,395.
2	Total expenses (must equal Part IX, column (A), line 25)	2	111,217,111.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,178,284.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	36,992,842.
5	Net unrealized gains (losses) on investments	5	395,802.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	39,566,928.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
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 type="checkbox"/> Separate basis <input checked="" 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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2023)

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	74596510.	74987811.	84519505.	109070706	96052234.	439226766
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	74596510.	74987811.	84519505.	109070706	96052234.	439226766
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.						439226766

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	74596510.	74987811.	84519505.	109070706	96052234.	439226766
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	62,702.	64,361.	137,154.	405,547.	945,033.	1614797.
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.)						
11 Total support. Add lines 7 through 10						440841563
12 Gross receipts from related activities, etc. (see instructions)					12	54,556,632.
13 First 5 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 2023 (line 6, column (f), divided by line 11, column (f))	14	99.63	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.82	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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 (as 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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 0.85 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	Distributable Amount. 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization OPEN SKY COMMUNITY SERVICES, INC. Employer identification number 04-2587863

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, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and non-certified historic structures), and questions 3-9 regarding monitoring, expenses, and reporting.

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding reporting of art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - 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 in 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" 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		2,207,297.		2,207,297.
b Buildings		21,729,736.	9,508,365.	12,221,371.
c Leasehold improvements		1,238,437.	735,490.	502,947.
d Equipment		2,388,210.	1,812,841.	575,369.
e Other		26,318.	26,318.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				15,506,984.

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (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)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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) DUE FROM AFFILIATES	4,026,786.
(2) CONSTRUCTION IN PROCESS	978,709.
(3) INVESTMENTS - DEFERRED COMPENSATION	546,765.
(4) FUNDS HELD IN TRUST	1,192,127.
(5) RIGHT-OF-USE ASSET - OPERATING	11,014,093.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	17,758,480.

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) FUNDS HELD IN TRUST	1,192,127.
(3) DEFERRED COMPENSATION	546,765.
(4) DUE TO AFFILIATES	3,814,027.
(5) OPERATING LEASE LIABILITY	11,617,528.
(6) CONDITIONAL ADVANCES	1,619,701.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	18,790,148.

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

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
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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
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
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information

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

PART X, LINE 2:

THE AGENCY ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES IN ACCORDANCE WITH ASC TOPIC, INCOME TAXES. THIS STANDARD CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE COMBINED FINANCIAL STATEMENTS REGARDING A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE AGENCY HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS WHICH QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE COMBINED FINANCIAL STATEMENTS AT JUNE 30, 2024. THE AGENCY'S INFORMATION RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		SAFE HOMES GALA	VALLEY FRIENDSHIP T	1		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	184,091.	97,693.	26,807.	308,591.
	2	Less: Contributions	138,871.	92,653.	22,247.	253,771.
	3	Gross income (line 1 minus line 2)	45,220.	5,040.	4,560.	54,820.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	39,950.			39,950.
	7	Food and beverages	23,433.	5,526.		28,959.
	8	Entertainment	1,100.	700.	400.	2,200.
	9	Other direct expenses	10,038.	28,563.	803.	39,404.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				110,513.
11	Net income summary. Subtract line 10 from line 3, column (d)				-55,693.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **OPEN SKY COMMUNITY SERVICES, INC.** Employer identification number **04-2587863**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
VALLEYCAST INC. 4 MANN STREET WORCESTER, MA 01602	26-0492878	501C3	329,279.	0.			OPERATIONAL SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1.**
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2023

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE ORGANIZATION MAINTAINS RECORDS FOR THE USE OF THE GRANT FUNDS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OPEN SKY COMMUNITY SERVICES, INC.

Employer identification number

04-2587863

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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

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

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

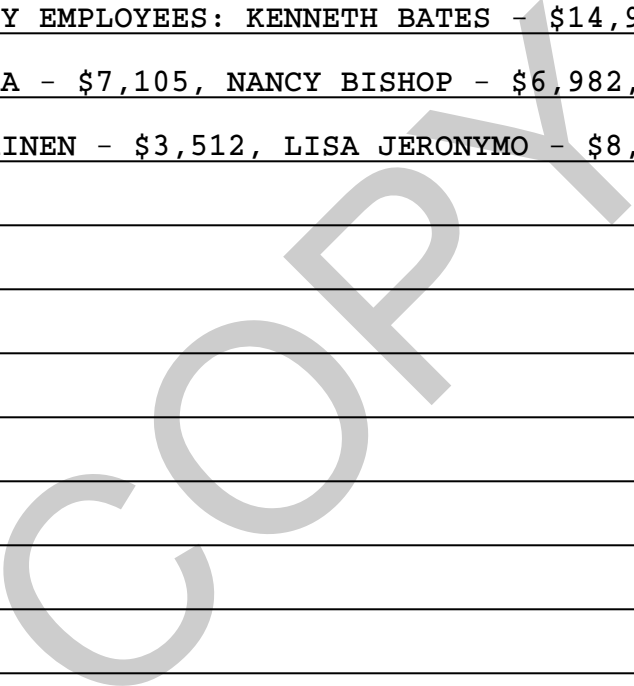
(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KENNETH J. BATES PRESIDENT & CEO	(i)	361,816.	0.	0.	14,953.	22,715.	399,484.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) SARAH LANGENFELD PSYCHIATRIST	(i)	293,831.	0.	0.	11,860.	0.	305,691.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MARY BENVENUTO EVP & CFOO	(i)	267,129.	0.	0.	7,582.	0.	274,711.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) NANCY BISHOP EVP & CCO (UNTIL 1/24)	(i)	221,100.	0.	0.	6,982.	13,979.	242,061.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LORIE MARTISKA EVP & CAO	(i)	163,618.	0.	0.	7,105.	22,715.	193,438.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LISA JERONYMO VP OF HUMAN RESOURCES	(i)	159,625.	0.	0.	8,075.	23,115.	190,815.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LIZ OLIVERA-MUSTARD SR. VP OF QUALITY & COMPLIANCE	(i)	150,696.	0.	0.	6,695.	23,115.	180,506.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) HEIDI PULKKINEN VP OF FINANCE	(i)	165,123.	0.	0.	3,512.	3,333.	171,968.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DAVID LAMBERT VP OF BUSINESS DEVELOPMENT	(i)	137,407.	0.	0.	4,729.	23,115.	165,251.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LISA HELLA SR. VP OF DEVELOPMENTAL DISABILITY	(i)	137,253.	0.	0.	4,502.	22,879.	164,634.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) KELLEY GAMBLE VP OF COMMUNITY ENGAGEMENT	(i)	135,099.	0.	0.	4,950.	23,115.	163,164.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) KRIS LYNCH SR. OVERNIGHT COUNSELOR	(i)	153,452.	0.	0.	0.	8,667.	162,119.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

OPEN SKY MAINTAINS A 457(B) DEFERRED COMPENSATION PLAN FOR OFFICERS AND KEY EMPLOYEES OF THE AGENCY. DURING FY24, THE ORGANIZATION CONTRIBUTED AMOUNTS FOR THE FOLLOWING OFFICERS AND KEY EMPLOYEES: KENNETH BATES - \$14,953, MARY BENVENUTO - \$3,112, LORIE MARTISKA - \$7,105, NANCY BISHOP - \$6,982, SARAH LANGENFELD - \$11,860, HEIDI PULKKINEN - \$3,512, LISA JERONYMO - \$8,075, AND LIZ OLIVERA-MUSTARD \$6,695.



Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **OPEN SKY COMMUNITY SERVICES, INC.** Employer identification number **04-2587863**

Part I	Bond Issues	SEE PART VI FOR COLUMN (A) CONTINUATIONS											
		(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
								Yes	No	Yes	No	Yes	No
	A	MASSACHUSETTS DEVELOPMENT FINANCE AGEN	04-3431814	999999999	12/19/11	6,044,850.	REFINANCE OF EXISTING DEBT		X		X		X
	B												
	C												
	D												

Part II	Proceeds								
		A		B		C		D	
1	Amount of bonds retired	2,154,086.							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	6,044,850.							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	593,780.							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds	5,451,070.							
12	Other unspent proceeds								
13	Year of substantial completion	2011							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) 2023

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?	X							
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	X							
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: MASSACHUSETTS DEVELOPMENT FINANCE AGENCY

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OPEN SKY COMMUNITY SERVICES, INC.

Employer identification number

04-2587863

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

AND/OR DEVELOPMENTAL DISABILITIES.

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

CHILD, ADOLESCENT, AND YOUNG ADULT SERVICES (CAYAS) ARE FOR ADOLESCENTS
AND YOUNG ADULTS THAT INCLUDE STRUCTURED RESIDENTIAL PROGRAMS, FLEXIBLE

SUPPORTS (FFS) AND THE INTENSIVE HOME BASED THERAPEUTIC CARE PROGRAM

(IHBTC). YOUTH RECEIVING GROUP CARE SERVICES ATTEND SCHOOL IN THE

COMMUNITY, WHILE YOUNG ADULTS ATTEND SCHOOL, DAY PROGRAMS, JOB

READINESS PROGRAMS OR MAINTAIN JOBS. WHILE DOING SO, THEY ARE WORKING

TO ENHANCE THEIR PERSONAL, SOCIAL, AND INDEPENDENT LIVING SKILLS. ALL

OF THIS IS AIMED AT REUNIFICATION WITH THEIR FAMILIES OR TRANSITION TO

INDEPENDENT LIVING. FFS SERVICES ASSIST YOUTH AND THEIR FAMILY

MEMBERS TO DEVELOP SKILLS, STRATEGIES AND SUPPORTS TO SUSTAIN THE YOUTH

IN THE FAMILY'S NATURAL ENVIRONMENT, AND TO HELP THE YOUTH SUCCESSFULLY

FUNCTION IN THE COMMUNITY. APPROXIMATELY 70 INDIVIDUALS WERE SERVED IN

CAYAS.

EXPENSES \$ 4,038,403. INCLUDING GRANTS OF \$ 0. REVENUE \$ 220,494.

DDS DAY SERVICES ARE PROVIDED TO INDIVIDUALS WITH DEVELOPMENTAL

DISABILITIES. THE PROGRAM FOCUS IS ON DEVELOPING SKILLS TOWARD A

MEANINGFUL EMPLOYMENT FOR THOSE INDIVIDUALS ABLE TO WORK AND DEVELOP

MEANINGFUL DAY ACTIVITIES WITHIN THEIR COMMUNITIES. APPROXIMATELY 250

INDIVIDUALS WERE SERVED IN DAY PROGRAMS.

EXPENSES \$ 4,120,006. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,545,994.

Name of the organization OPEN SKY COMMUNITY SERVICES, INC.	Employer identification number 04-2587863
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DDS OTHER INCLUDES SUPPORTED LIVING AND AUTISM SUPPORT. SUPPORTED LIVING PROGRAMS OFFER THE TRAINING AND SUPPORT INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES NEED TO LIVE IN THEIR OWN APARTMENTS. WHETHER LIVING ON THEIR OWN, OR IN A SHARED APARTMENT WITH A FRIEND, PARTICIPANTS ARE SUPPORTED AND VISITED BY A TEAM OF SERVICE COORDINATORS. APPROXIMATELY 40 INDIVIDUALS WERE SERVED IN SUPPORTED LIVING PROGRAMS. AUTISM SUPPORT SERVICES ASSIST YOUNG ADULTS WHO ARE AGING OUT OF SCHOOL BUT NEED CONTINUED SUPPORTS, AS WELL AS OLDER INDIVIDUALS WHO HAVE BEEN UNSUCCESSFUL IN NAVIGATING THEIR ENVIRONMENT, IN ACHIEVING THEIR LIFE GOALS AND DREAMS. APPROXIMATELY 80 INDIVIDUALS WERE SERVED IN THE AUTISM SUPPORT PROGRAM. EXPENSES \$ 3,086,720. INCLUDING GRANTS OF \$ 0. REVENUE \$ 12,724.

DMH OTHER INCLUDES RESPITE, CLUBHOUSE AND AGGRESSIVE TREATMENT AND RELAPSE PREVENTION (ATARP) SERVICES. RESPITE SERVICES ARE SHORT TERM IN NATURE AND ARE PROVIDED IN GROUP OR COMMUNITY SETTINGS. THESE SERVICES ARE DESIGNED TO ASSIST INDIVIDUALS TO REMAIN SAFELY IN THE COMMUNITY WHILE DEALING WITH MANY OF LIFE'S CHALLENGES. APPROXIMATELY 50 INDIVIDUALS WERE SERVED IN RESPITE SERVICES. THE CLUBHOUSE IS A COMMUNITY DEDICATED TO THE REHABILITATION OF ADULTS RECOVERING FROM MENTAL ILLNESS. THROUGH A VARIETY OF MEANINGFUL AND ENGAGING TASKS, MEMBERS HAVE THE ABILITY TO DEVELOP OR REFRESH EMPLOYMENT SKILLS, EXPLORE EDUCATIONAL OPPORTUNITIES AND PARTICIPATE IN SOCIAL ACTIVITIES. THE CLUBHOUSE HAS AN AVERAGE ENROLLMENT OF 80 MEMBERS. THE ATARP PROGRAM IS TO HELP INDIVIDUALS WHO HAVE CO-OCCURRING MENTAL HEALTH CHALLENGES AND SUBSTANCE USE DISORDERS. THE PROGRAM INCLUDES ASSISTANCE IN LOCATING HOUSING, HOUSING SUBSIDIES, TREATMENT SERVICES, ASSISTANCE WITH BENEFITS, ACCESS TO MEDICAL CARE, WRAPAROUND SUPPORTS TO HELP

Name of the organization OPEN SKY COMMUNITY SERVICES, INC.	Employer identification number 04-2587863
---	--

INDIVIDUALS BE SUCCESSFUL IN THE COMMUNITY, ASSISTANCE WITH EMPLOYMENT

AND EDUCATION AND OTHER SUPPORTS AS NEEDED. APPROXIMATELY 20

INDIVIDUALS WERE SERVED IN THE ATARP PROGRAM.

EXPENSES \$ 4,083,273. INCLUDING GRANTS OF \$ 0. REVENUE \$ 39,293.

OTHER INCLUDES TRANSPORTATION, SAFE HOMES, OASIS, AND TRAINING &

CONSULTATION SERVICES. TRANSPORTATION SERVICES ARE PROVIDED TO MEET THE

TRANSIT NEEDS OF THE INDIVIDUALS SERVED. DAILY DOOR-TO-DOOR

TRANSPORTATION IS PROVIDED TO APPROXIMATELY 140 INDIVIDUALS SO THEY CAN

GET TO DAY PROGRAMS, JOBS AND VOLUNTEER SITES. SAFE HOMES PROVIDES

SAFE AND SUPPORTIVE SERVICES FOR APPROXIMATELY 350 GAY, LESBIAN,

BISEXUAL, TRANSGENDER AND QUESTIONING YOUTH. THE PROGRAM OPERATES A

DROP-IN CENTER IN WORCESTER. INDIVIDUAL COUNSELING AND REFERRAL

SERVICES ARE PROVIDED. TRAINING AND CONSULTATION SERVICES ARE PROVIDED

THROUGH THE BRIDGE TRAINING INSTITUTE AND OFFER CONTINUING EDUCATION

WORKSHOPS AND PERSONALIZED CONSULTATION SERVICES THAT FOCUS ON

EVIDENCE-BASED AND BEST PRACTICE TREATMENT MODELS FOR HUMAN SERVICES

PROFESSIONALS AND LICENSED CLINICIANS. THE OASIS CO-OCCURRING ENHANCED

RESIDENTIAL REHABILITATION SERVICES (COE-RRS) IS A 16-BED TREATMENT

PROGRAM. OASIS PARTNERS WITH HARRINGTON HOSPITAL TO PROVIDE 6-12 MONTHS

OF CLINICAL AND RECOVERY SUPPORT SERVICES TO INDIVIDUALS WITH BOTH A

MENTAL HEALTH AND SUBSTANCE USE DISORDER DIAGNOSIS. APPROXIMATELY 30

INDIVIDUALS WERE SERVED IN THE OASIS PROGRAM.

EXPENSES \$ 7,244,797. INCL GRANTS OF \$ 329,279. REVENUE \$ 5,034,593.

OUTPATIENT SERVICES INCLUDE THE CENTRAL COMMUNITY HEALTH PARTNERSHIP

(CCHP), THE BRIDGE COUNSELING CENTER AND TWO SAMHSA GRANTS. CCHP

PROVIDES CARE COORDINATION FOR MASS HEALTH MEMBERS WITH BOTH BEHAVIORAL

Name of the organization OPEN SKY COMMUNITY SERVICES, INC.	Employer identification number 04-2587863
---	--

HEALTH AND LONG-TERM SERVICES AND SUPPORT NEEDS. CCHP HAS AGREEMENTS WITH 10 DIFFERENT ACO/MCO ORGANIZATIONS SERVING THE CENTRAL REGION OF MASSACHUSETTS AND PROJECTS TO SERVE 2,150 MEMBERS. THE BRIDGE COUNSELING CENTER PROVIDES PERSON-CENTERED MENTAL HEALTH SERVICES AND OFFER EVIDENCE-BASED MEDICATION AND COGNITATIVE-BEHAVIORAL TREATMENTS. APPROXIMATELY 375 INDIVIDUALS WERE SERVED IN THE BRIDGE COUNSELING CENTER. THE SAMHSA GRANTS INCLUDE FUNDING FOR A CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC (CCBHC) AND A COMMUNITY MENTAL HEALTH CENTER (CMHC) WHICH PROVIDE URGENT AND TIMELY ACCESS TO SERVICES, ALL STARTING IN ONE PLACE.

EXPENSES \$ 2,819,056. INCLUDING GRANTS OF \$ 0. REVENUE \$ 781,498.

FORM 990, PART VI, SECTION B, LINE 11B:
THE AGENCY WILL MAKE DRAFT COPIES OF THE 990 AVAILABLE TO ALL BOARD OF DIRECTORS. ONCE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS AND MANAGEMENT, THE RETURN WILL BE FILED.

FORM 990, PART VI, SECTION B, LINE 12C:
THE BOARD OF DIRECTORS SIGN OFF ON A CONFLICT OF INTEREST STATEMENT ON AN ANNUAL BASIS.

FORM 990, PART VI, SECTION B, LINE 15:
THE COMPENSATION OF THE PRESIDENT/CEO IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS. BASE SALARY LEVELS ARE REVIEWED AND DETERMINED BY HUMAN RESOURCES USING COMPARABILITY DATA. SALARY INCREASES ARE BASED ON BOARD APPROVED BUDGETS.

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

Name of the organization

OPEN SKY COMMUNITY SERVICES, INC.

Employer identification number

04-2587863

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS, AND 990 ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS AND IS INVOLVED IN THE SELECTION OF AN INDEPENDENT AUDITOR.



**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **OPEN SKY COMMUNITY SERVICES, INC.** Employer identification number **04-2587863**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
ALTERNATIVE APARTMENTS, LLC. - 41-2277839 4 MANN STREET WORCESTER, MA 01602	RESIDENTIAL HOUSING AND SUPPORT TO THE MENTALLY HANDICAPPED	MASSACHUSETTS	8,798.	9,162,458.	OPEN SKY COMMUNITY SERVICES, INC.

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
VALLEYCAST, INC. - 26-0492878 4 MANN STREET WORCESTER, MA 01602	TO PROMOTE AND CELEBRATE THE ARTS, CULTURE AND SCIENCE OF BLACKSTONE	MASSACHUSETTS	501(C)(3)	LINE 12A, I	OPEN SKY COMMUNITY SERVICES, INC.	X	
NORTH CENTRAL HUMAN SERVICES, INC. - 04-2630078, 4 MANN STREET, WORCESTER, MA 01602	OUTPATIENT, COMPREHENSIVE FAMILY, COMMUNITY SUPPORT, AND MENTAL HEALTH SERVI	MASSACHUSETTS	501(C)(3)	LINE 12A, I	OPEN SKY COMMUNITY SERVICES, INC.	X	
EDUCATIONAL LIVING RESIDENCES, INC. - 04-2711936, 4 MANN STREET, WORCESTER, MA 01602	PROMOTE MENTAL HEALTH SERVICES	MASSACHUSETTS	501(C)(2)	N/A	NORTH CENTRAL HUMAN SERVICES, INC.	X	
35 CATHERINE STREET, INC. - 56-2305098 4 MANN STREET WORCESTER, MA 01602	PROMOTE MENTAL HEALTH SERVICES	MASSACHUSETTS	501(C)(3)	LINE 10	NORTH CENTRAL HUMAN SERVICES, INC.	X	

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

Schedule R (Form 990) 2023

SEE PART VII FOR CONTINUATIONS

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

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

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

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

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b	X	
1c		X
1d	X	
1e	X	
1f		X
1g		X
1h		X
1i		X
1j		X
1k	X	
1l	X	
1m		X
1n		X
1o		X
1p	X	
1q		X
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NORTH CENTRAL HUMAN SERVICES, INC.	K	89,378.	RENT APPROVED BY BOARD OF DIRECTO
(2) NORTH CENTRAL HUMAN SERVICES, INC.	E	688,800.	ACTUAL ADVANCES
(3) EDUCATIONAL LIVING RESIDENCES, INC.	D	323,508.	ACTUAL ADVANCES
(4) VALLEYCAST, INC.	E	367,965.	ACTUAL ADVANCES
(5) BRIDGE OF CENTRAL MASSACHUSETTS	D	454,168.	ACTUAL ADVANCES
(6) BRIDGE OF WESTBOROUGH, INC.	E	136,531.	ACTUAL ADVANCES

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) VALLEYCAST, INC.	B	329,279.	GRANT PAID
(8) 35 CATHERINE STREET, INC.	D	202,861.	ACTUAL ADVANCES
(9) 35 CATHERINE STREET, INC.	P	164,000.	REIMBURSEMENT PAID
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

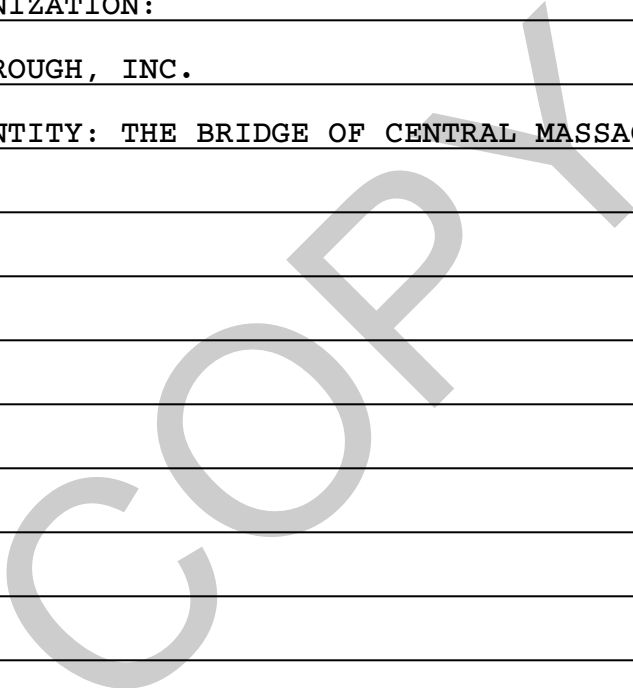
VALLEYCAST, INC.

PRIMARY ACTIVITY: TO PROMOTE AND CELEBRATE THE ARTS, CULTURE AND SCIENCE
OF BLACKSTONE RIVER

NAME OF RELATED ORGANIZATION:

THE BRIDGE OF WESTBOROUGH, INC.

DIRECT CONTROLLING ENTITY: THE BRIDGE OF CENTRAL MASSACHUSETTS, INC.



**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. OPEN SKY COMMUNITY SERVICES, INC.	Taxpayer identification number (TIN) 04-2587863
	Number, street, and room or suite no. If a P.O. box, see instructions. 4 MANN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WORCESTER, MA 01588-9963	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JEN BRIDGERS**
4 MANN STREET - WORCESTER, MA 01588-9963

Telephone No. **(508) 755-0333** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 ____ or
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.