

City of Biddeford
Social Service Committee
August 26, 2020 3:00 PM City Hall, Council Chambers

- 1. Call to Order**
- 2. Adjustments to the Agenda**
- 3. Discussion/Approval**
 - 3.1. Past Social Service Budget Allocations - FY14 to FY19
[Allocations FY 2014-2019.pdf](#)
 - 3.2. Social Service Budget FY21 Worksheet
[Worksheet FY 2020-2021.pdf](#)
 - 3.3. Review of Social Service FY21 Budget Requests
[Apex Youth Connection.pdf](#)
[Biddeford Education Foundation.pdf](#)
[Biddeford Food Pantry.pdf](#)
[Bon Appetit Meal Program.pdf](#)
[Caring Unlimited.pdf](#)
[Maine Health Care at Home \(Part 1 of 3\).pdf](#)
[Maine Health Care at Home \(Part 2 of 3\).pdf](#)
[Maine Health Care at Home \(Part 3 of 3\).pdf](#)
[Seeds of Hope.pdf](#)
[Southern Maine Agency on Aging.pdf](#)
[Stone Soup Food Pantry.pdf](#)
- 4. Other Business**
- 5. Adjourn**

Allocations 2014-2019

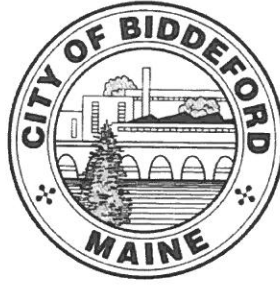
Agency	2019 Allocation	2019 Request	2018 Allocation	2017 Allocation	2016 Allocation	2015 Allocation	2014 Allocation
American Red Cross	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Biddeford Education Foundation	\$15,000.00	\$15,000.00					
Biddeford Food Pantry	\$8,000.00	\$20,000.00	\$8,500.00	\$10,000.00	\$10,000.00	\$0.00	\$3,000.00
Biddeford Free Clinic (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Biddeford Youth Hockey	\$0.00	\$1,800.00					
Bon Appetit Meal Program	\$15,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$17,500.00	\$15,070.00
Caring Unlimited	\$6,000.00	\$6,383.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,020.00	\$3,500.00
City of Biddeford Emergency Apartment (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,780.00	\$10,560.00
Community Bicycle Center	\$0.00	\$8,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$4,000.00	\$4,000.00
Community Partners, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Creative Works Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Day One	\$0.00	\$2,000.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,000.00
In A Pinch Non Food Pantry	\$8,000.00 *	\$9,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$5,000.00	\$4,070.00
Joyful Harvest (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kids Free to Grow	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$800.00
Maine Behavioral Health Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Maine Health Care at Home	\$0.00	\$5,000.00	\$0.00	\$0.00	\$2,000.00	\$5,000.00	\$5,000.00
Seeds of Hope	\$15,000.00	\$15,000.00	\$12,000.00	\$8,800.00	\$7,800.00	\$9,000.00	\$0.00
Sexual Assault Response Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Southern Maine Agency on Aging	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Stone Soup Food Pantry	\$8,000.00	\$10,000.00	\$8,500.00	\$6,000.00	\$5,000.00	\$0.00	\$3,000.00
Sweetser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
York County Community Action	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
York County Shelters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$67,000.00	\$117,183.00	\$60,000.00	\$57,000.00	\$57,000.00	\$57,000.00	\$57,000.00

*\$4,000.00 was released due to agency closing

SSBRC FY 2020/2021

Worksheet

Organization	Application Mailed	Application Received	Amount Requesting	Recommeneded Amount	Notes
Aliza Jean Family Cancer Foundation	X				
American Red Cross	X				
Apex Youth Connection	X	X	\$20,000.00		
Biddeford Education Foundation	X	X	\$15,000.00		Late application
Biddeford Food Pantry	X	X	\$25,000.00		
Bon Appetit Meal Program	X	X	\$20,000.00		
Caring Unlimited	X	X	\$6,383.00		
Community Partners, Inc.	X				
Creative Works Systems	X				
Day One	X				
Engine	X				
Kids Free to Grow	X				
Maine Behavioral Health Care	X				
Maine Health Care at Home	X	X	\$5,000.00		
Morrison Center	X				
Seeds of Hope	X	X	\$18,000.00		
Sexual Assault Response Services	X				
Southern Maine Agency on Aging	X	X	\$2,500.00		
Stone Soup Food Pantry	X	X	\$10,000.00		
Sweetser	X				
York County Community Action	X				
York County Shelters	X				
			\$121,883.00	\$89,000.00	



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

Apex Youth Connection provides opportunities for youth to grow through bicycling (and other adventure-based and hands-on) activities. (Our mission is currently under review.)

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	<u>Apex Youth Connection</u>
Principal Address:	<u>45 Granite Street (mailing address is P.O. Box 783)</u> <u>Biddeford, ME 04103</u>
Executive Director:	<u>Melissa Cilley</u>
Contact Person/Phone Number:	<u>same/282-9700 (Apex HQ) or 650-9364 (cell)</u>
Est. Total Agency Budget for 2020/2021:	<u>\$418,756 for 2020 (Apex FY is calendar year)</u>
Actual 2019/2020 Budget:	<u>2019 was \$304,695</u>
Amount requested from the City of Biddeford:	<u>\$20,000</u>
What percent of your annual budget does this request equal:	<u>4%</u>

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

Apex Youth Connection connects Biddeford area youth with mentors, peers, and community. Our programs are free, serving primarily low income, high-risk youth. Apex's programs leverage the power of human relationships to motivate, inspire, and stabilize. Our programs are designed to engage youth at a lower impact level, then move them up a programmatic pyramid with increasing programmatic intensity toward "the Apex": mastery of job readiness and "adult readiness" skills, tangible connections in the community, and written plans for the future to guide youth into permanent engagement and personal health and satisfaction as adults. Youth who are disconnected are more likely to engage in unhealthy, illegal, and or other anti-social behaviors. Apex changes that trajectory toward achievement, health, and engagement.

How is that need determined or measured?

Youth come to Apex primarily through word of mouth and through our partnership with the schools or other providers like Spurwink. The majority of Apex youth are boys and girls of tremendous promise who have barriers to achievement. Those barriers include everything from lack of financial and other resources (most common), to learning challenges, to social challenges (experiences of bullying or difficulty engaging socially), to challenges at home (especially lack of parental support for LOTS of reasons).

How is your program attempting to meet that need and what is the outcome that you expect to achieve?

(Please be as specific as possible)

Under the current conditions, we are meeting the needs of Biddeford youth by nimbly responding where they need us. After schools closed and we started providing on-line programs as required by COVID restrictions, we listened and responded as our youth spoke of food insecurity (we started food distribution), depression and isolation (we trained to become Trauma Informed Practitioners in June and July to better support their mental health), disconnected and completely sedentary (we reopened for in-person, all outdoor programs on June 8 -- immediately after school classes ended). This is the level of adaptive response we intend to continue into the school year and 2021. Presently, we are developing our Fall 2020 programs to include in-person academic support for 40 youth at the highest level of engagement with Apex, and additional youth identified through our partnership with the schools to ensure that those high-risk students engage with their school curriculum and do not fall behind.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?

This summer, during all the craziness of COVID, Apex engaged a Client Relationship Management system to better track the progress of our youth toward the Apex and to better measure the impact of our programs overall. Before the CRM, we were only able to track numbers of youth and service hours as opposed to measurable outcomes (e.g. 720 youth served in all programs in 2019). Beginning this Fall, Apex will measure specific, developmentally appropriate growth targets for each youth in the areas of aspirations, persistence, and exploration. We are working with youth development experts to develop targets that will effectively move our youth forward.

Client eligibility criteria:

Apex does not require specific qualification to participate and we work to be as inclusive as possible. If a youth needs the support of Apex programs, they are welcome.

Describe fee structure:

All Apex programs are free. That said, this summer we began requiring small registration fees to create some "skin in the game" for families. Due to COVID, we must now require pre-registration for all programs. Moreover, all programs are limited capacity meaning we can only serve 5 or 6 youth in each program. Even so, we were experiencing a 39% no-show rate which meant that other youth were missing out. The registration fees are no higher than \$25. For each registration fee, there is the option for financial assistance if needed. Summer programs run 2 to 5 hours and include lunch through USDA/free lunch.

Describe services provided:

For the summer, Apex is providing in-person programs for youth grades 3-12. (As of Fall, 2020, that age demographic will shift to 5-12 grades). These programs include Earn-a-Bike, Adventure Academy/Rock Climbing, Adventure Academy/Primitive Skills, Mountain Bike Madness, Field Trip Friday, Apex Youth Cycling Team, Open Ride, Trek2Connect (a cohort-based mentor program staying with the same 10 youth from 7th grade through high school -- we currently have rising 8th and 9th grade cohorts), Apex LEAD (a leadership program for high school students in collaboration with BHS), and Apex Bike Factory (a job readiness program for middle and high school students). We offered Apex Does (a service-based, hands-on program) earlier in the summer but were unable to continue it due to lack of staff time. (We have 3.5 program staff and 1.5 administrative staff (me and the Hub Coordinator at .5). We also offer food distribution and outreach through the Apex Community Hub. At this time, Hub activities are limited due to COVID.

What accommodations are made to those applicants with zero income?

See above. We provide assistance to any family that needs it around registration fees.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

We did not receive GA referrals in 2020.

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Yes, two. Headquarters is at 45 Granite and our Community Hub is at 46 Sullivan.

Define a unit of service as it pertains to the program:

One hour with one youth. For purposes of food distribution this year, a unit is one individual served as reported on the income paperwork for number of individuals in the family.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

Yes! As much as possible! We work closely with BSD for referrals, program development, and contracting for school-based programs; we partner with ServiceWorks and Biddeford Ready! for Hub services; ArtVan for art therapy services for Hub area children; Biddeford Adult Ed (particularly the ELL program) to connect with immigrant and refugee families; Mission Hill Community Garden, Biddeford-Saco Rotary, and Friends of Clifford Park, among others, for service opportunities for our youth; Coastal Healthy Communities Coalition for resources and programs to keep our youth healthy and safe; the Lerner Foundation for funding and support of Trek2Connect; and other community providers (e.g. Biddeford Historical Society, Kennebunk Wildlife Center) for program resources and presentations.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

We complete an annual financial review, delayed this year due to COVID. Estimated completion August 30, 2020.

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal		0	0	0
State		0	0	0
County		0	0	0
Municipal		14,000 (CDBG and other)	0	39,000 (CDBG and other)
JTPA		0	0	0
3 RD Party	Individual/corporate donors	67,200	42,703	77,650
Fees/Tuition		0	0	0
Private Insurance		0	0	0
Endowments		0	0	0
United Way		23,150	20,186	21,249
Grants	Foundations and corporate	162,120	153,378	151,400
Other Income/Surplus	Earned income, event, unrealized g	58,709	38,278	57,311
In-kind Contributions	Bicycles	Did not track	Did not track	4,650
Totals	0	325,179	254,545	351,260

Total number of individuals served (unduplicated): 720 in 2019; 435 to date in 2020, plus 722 food recipients (may be duplicated)

Total number of units provided: Did not count services hours unduplicated in 2019. 5,196 to date in 2020, plus

Total number of individuals served from Biddeford: We do not require residency qualification. The vast majority are Biddeford youth.

Percent of total client count that are residents of the City of Biddeford: Estimated 85%

What other municipalities provide financial assistance and how much does each provide?

None.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

Yes, for Hub Coordination (subcontracting with ArtVan as of July 2020) and for direct services for immigrant and refugee/other youth living in the Canopy Park/Mission Hill neighborhood.

Per capita cost of service(s); each individual counted only once:

In 2019, 720 youth served with \$286,366 operating costs (without depreciation) = \$398/youth average cost.

Unit of service cost: 50 weeks/year with average of 15 hours/week service = 750. 398/750 = .53 cents per hour per youth

How many members of your agency have authority to decide where/how your funds will be spent?

Three. The Executive Director reviews spending over \$500, Program Managers both have authority for spending in their program areas.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

Ultimately, one -- the Executive Director. In practice, all three.

Agencies **REQUIRED** to file yearly audits—include a copy of last audited financial statement.

Agencies **NOT REQUIRED** to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

No. Our name has officially been changed with the Maine Secretary of State as of 10.24.19. Our name with Maine Revenue/IRS is in progress now that all tax filings are in for 2019.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency:	Last Year budget	Last year actual	This year budget	Next year proposed *
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford	14,000	0	39,000 CDBG	50,000 \$30K CDBG(\$7K ArtVa
Contributions (including grants)	252,470	217,913	277,459	310,000
Fund Raising	17,000	8,883	13,896	20,000
Legacies and Bequests	0	0	0	0
Contributed by Associated Organizations	0	0	0	0
Government: Federal	0	0	0	0
Government: State	0	0	0	0
Government: County	0	0	0	0
Government: Municipalities	0	0	0	0
Membership dues	0	0	0	0
Program Fees	0	0	0	\$2,000
Sales of Materials (earned income)	41,709	21,907	38,900	40,000
Investment Income	0	3,190	2,600	2,000
Miscellaneous Revenue (Unrealized gains, other)	**14,340	7,489 (Unreal. gains)	4,515 (unreal. gains)	7,000
TOTAL SUPPORT REVENUE	339,519	259,382	377,460	431,000
* Apex has not yet begun drafting our 2021 budget. These are estimated projections. **Reimbursement from BSD for APC rental. Moved out of income in 2019.				
OPERATING EXPENSES				
Salaries	146,464	172,568	213,612	230,000
Employee Benefits	18,679	26,771	42,254	48,000
Payroll Taxes, etc.	8,564	14,708	16,341	17,000
Professional Fees	39,700	17,969	5,978	7,000
Supplies (approx. split: program 75%, office 25%)	63,437	28,904	97,967	110,000
Telephone (plus internet, software subscriptions)	5,914	5,214	2,590	5,000
Postage and Shipping	1,300	283	2110	1,500
Occupancy	23,376	9,163	10,392	15,000
Rental and Maintenance of Equipment	240	322	300	300
Printing and Publication (plus promotion)	3,950	3,939	2,300	2,500
Travel	1,325	634	1,380	1,200
Conferences and Meetings (Training)	950	2,039	250	300
Specific Assistance to Individuals	0	0	0	0
Membership Dues	1,547	616	750	700
Awards and Grants				
Miscellaneous Non-program insur., other)	9,232 (all insur)	3,436	4,403	4,000
TOTAL OPERATING EXPENSES	324,678	286,366	400,627*	428,500
*The first and second of 3 capacity-building years approved by the Board with funding pulled from savings to cover				
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES	14,841	(28,630)	(29,267*)	(7,500)
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses	16,200	18,129	18,129	18,000
TOTAL OF ALL EXPENSES	340,878	304,695	418,756	446,500
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES	(1,359)	(45,113)	(41,296*)	(15,500*)

SECTION IV. VALIDATION

I, Melissa Cilley, of Apex Youth Connection
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
Executive Director.
(Title)

Melissa Cilley
Signature/Title

August 10, 2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 04 2006

COMMUNITY BICYCLE CENTER
C/O ANDY GREIF
21 KNIGHT FARM RD
KENNEBUNK, ME 04043-6156

Employer Identification Number:
20-3684834
DLN:
17053045052026
Contact Person:
CARLY D YOUNG ID# 31494
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 30, 2005
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

COMMUNITY BICYCLE CENTER

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Statute Extension

Letter 1045 (DO/CG)



Department of the Treasury
Internal Revenue Service
EO RULINGS AND AGREEMENTS
PO BOX 2508
CINCINNATI OH 45201

Date of this notice: **March 16, 2009**
Notice Number: CP-158
Taxpayer Identification Number:
20-3684834

047449.588450.0168.003 1 MB 0.369 535



Advance Ruling Period Ending Date:
December 31, 2009



COMMUNITY BICYCLE CENTER
% ANDY GREIF
21 KNIGHT FARM RD
KENNEBUNK ME 04043-6156218

For assistance, call:
1-877-829-5500

047449

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.

COMMUNITY BICYCLE CENTER, INC.
(A Non-Profit Corporation)

FINANCIAL STATEMENTS

Years Ended December 31, 2018

and

December 31, 2017

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HOBSON & COMPANY

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Community Bicycle Center, Inc.

We have reviewed the accompanying financial statements of Community Bicycle Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Hobson and Company, LLC

Saco, Maine
July 15, 2019

COMMUNITY BICYCLE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

December 31, 2018 and 2017

ASSETS

	2018	2017
CURRENT ASSETS		
Cash and Equivalents - Operating	\$ 270,080	\$ 238,009
Prepaid Expenses	646	1,743
Accounts Receivable	<u>572</u>	<u>4,514</u>
TOTAL CURRENT ASSETS	271,298	244,266
PROPERTY AND EQUIPMENT		
Building and Improvements	446,421	376,641
Land	123,400	123,400
Furniture and Equipment	50,858	50,858
Less: Accumulated Depreciation	<u>(77,928)</u>	<u>(59,392)</u>
NET PROPERTY AND EQUIPMENT	542,751	491,507
Other Assets	<u>143,306</u>	<u>140,084</u>
TOTAL ASSETS	<u>\$ 957,355</u>	<u>\$ 875,857</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	\$ 4,928	\$ 503
Accrued Liabilities	8,309	5,404
Deferred Revenue	<u>50,486</u>	<u>61,413</u>
TOTAL CURRENT LIABILITIES	63,723	67,320
NET ASSETS		
Unrestricted	893,632	808,537
Temporarily Restricted	<u>-</u>	<u>-</u>
TOTAL NET ASSETS	<u>893,632</u>	<u>808,537</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 957,355</u>	<u>\$ 875,857</u>

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

COMMUNITY BICYCLE CENTER, INC.

STATEMENTS OF ACTIVITIES
For the Year Ended December 31, 2018
with Summarized Information for the Year Ended 2017

	2018		2017	
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Total</u>
REVENUE AND OTHER SUPPORT				
Contributions	\$ 55,726	\$ -	\$ 55,726	\$ 79,609
Grants	260,306	-	260,306	123,754
Contract Income	27,791	-	27,791	7,229
Special Events	17,263	-	17,263	18,024
Interest and Dividends	3,044	-	3,044	1,875
Miscellaneous	10,953	-	10,953	19,560
Net Assets Released from Restriction	-	-	-	-
TOTAL REVENUE AND OTHER SUPPORT	<u>375,083</u>	<u>-</u>	<u>375,083</u>	<u>250,051</u>
EXPENSES				
Program Expenses	239,784	-	239,784	164,250
Fundraising Expenses	30,721	-	30,721	31,157
Management and General Expenses	19,483	-	19,483	12,802
TOTAL EXPENSES	<u>289,988</u>	<u>-</u>	<u>289,988</u>	<u>208,209</u>
CHANGE IN NET ASSETS	85,095	-	85,095	41,842
NET ASSETS , beginning of year	<u>808,537</u>	<u>-</u>	<u>808,537</u>	<u>766,695</u>
NET ASSETS , end of year	<u>\$ 893,632</u>	<u>\$ -</u>	<u>\$ 893,632</u>	<u>\$ 808,537</u>

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

COMMUNITY BICYCLE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2018

	<u>Program Expenses</u>	<u>Fundraising Expenses</u>	<u>Supporting Services - Management and General</u>	<u>Total Expenses</u>
Program Expenses				
Kids Bike Factory	\$ 4,830	\$ -	\$ -	\$ 4,830
Shop	4,472	-	-	4,472
Snacks	772	-	-	772
Other Programs	1,278	-	-	1,278
Fundraising	-	-	-	-
Salaries and Wages	124,676	18,307	7,251	150,234
Employee Benefits	11,640	1,709	677	14,026
Insurance	7,953	1,168	462	9,583
Payroll Taxes	10,482	1,539	610	12,631
Office Expense	4,761	1,701	340	6,802
Postage and Printing	1,748	624	125	2,497
Telephone and Internet	2,185	780	156	3,121
Travel	4,628	-	1,983	6,611
Dues and Subscriptions	-	-	874	874
Advertising	-	-	-	-
Repairs and Maintenance	2,473	883	177	3,533
Rent	14,060	-	-	14,060
Outside Services	14,061	-	6,026	20,087
Utilities	3,178	1,135	227	4,540
Miscellaneous	8,051	2,875	575	11,501
	<u>221,248</u>	<u>30,721</u>	<u>19,483</u>	<u>271,452</u>
Total Before Depreciation				
Depreciation	18,536	-	-	18,536
	<u>18,536</u>	<u>-</u>	<u>-</u>	<u>18,536</u>
TOTAL EXPENSES	<u>\$ 239,784</u>	<u>\$ 30,721</u>	<u>\$ 19,483</u>	<u>\$ 289,988</u>

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

COMMUNITY BICYCLE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2017

	<u>Program Expenses</u>	<u>Fundraising Expenses</u>	<u>Supporting Services - Management and General</u>	<u>Total Expenses</u>
Program Expenses				
Kids Bike Factory	\$ 5,448	\$ -	\$ -	\$ 5,448
Shop	367	-	-	367
Snacks	1,106	-	-	1,106
Other Programs	1,270	-	-	1,270
Fundraising	-	2,807	-	2,807
Salaries and Wages	95,778	19,100	5,572	120,450
Employee Benefits	5,758	1,148	335	7,241
Insurance	6,005	1,197	350	7,552
Payroll Taxes	8,647	1,724	503	10,874
Office Expense	2,752	983	197	3,932
Postage and Printing	1,471	526	105	2,102
Telephone and Internet	1,954	698	140	2,792
Travel	2,351	-	1,007	3,358
Dues and Subscriptions	-	-	887	887
Advertising	581	208	41	830
Rent	1,000			1,000
Repairs and Maintenance	3,164	1,130	226	4,520
Outside Services	7,261	-	3,112	10,373
Utilities	3,240	1,157	231	4,628
Miscellaneous	1,341	479	96	1,916
	<hr/>	<hr/>	<hr/>	<hr/>
Total Before Depreciation	149,494	31,157	12,802	193,453
Depreciation	14,756	-	-	14,756
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	<u>\$ 164,250</u>	<u>\$ 31,157</u>	<u>\$ 12,802</u>	<u>\$ 208,209</u>

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

COMMUNITY BICYCLE CENTER, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 85,095	\$ 41,842
Adjustment to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	18,536	14,756
(Increase) Decrease in Assets:		
Prepaid Expenses	1,097	(430)
Accounts Receivable	3,942	(3,921)
Grants and Pledges Receivable	-	12,000
Other Assets	(3,222)	(42,494)
Increase (Decrease) in Liabilities:		
Accounts Payable	4,425	294
Accrued Payroll and Related Liabilities	2,905	1,937
Deferred Revenue	(10,927)	49,413
	<hr/>	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	101,851	73,397
 CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Paid for Property and Equipment	<hr/> (69,780)	<hr/> (25,838)
 NET CASH USED BY INVESTING ACTIVITIES	(69,780)	(25,838)
 NET CASH PROVIDED BY FINANCING ACTIVITIES	<hr/> -	<hr/> -
 NET INCREASE IN CASH	32,071	47,559
 CASH AND CASH EQUIVALENTS, beginning of year	<hr/> 238,009	<hr/> 190,450
 CASH AND CASH EQUIVALENTS, end of year	<hr/> <hr/> \$ 270,080	<hr/> <hr/> \$ 238,009
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash Paid During the Year For:		
Interest Expense	\$ -	\$ -
Income Taxes	\$ -	\$ -

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

COMMUNITY BICYCLE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Community Bicycle Center, Inc., a nonprofit organization, empowers youth through bicycles and bicycling-related experiences, which provide opportunities for personal growth.

Income Taxes

The Organization has been granted an exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and has been determined not to be a private foundation under the Code. As such, no provision for income taxes is reflected in the financial statements.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets as follows:

- Unrestricted net assets – Net assets that are not subject to donor imposed stipulations.
- Temporarily restricted net assets – Net assets subject to donor imposed stipulations that may or will be met either by actions of the Organization and/or passage of time.
- Permanently restricted net assets – Net assets subject to donor imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of the assets permit the Organization to use all or part the income earned on related investments for general or specific purposes.

Cash and Cash Equivalents

For financial statement purposes, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash equivalents are carried at cost, which approximates fair market value.

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support, depending on the existence and/or nature of donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

Functional Expense Reporting

Those costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

COMMUNITY BICYCLE CENTER, INC.

**NOTES TO FINANCIAL STATEMENTS
(continued)**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Advertising

The Organization expenses advertising costs in the period in which they are incurred. Advertising expenses for 2018 and 2017 were \$0 and \$830, respectively.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses in the reporting period. Actual results could differ from these estimates.

Inventory

Inventory consists of miscellaneous supplies related to bicycle repair. They are valued at cost. The value of inventory as of December 31, 2018 and 2017 was immaterial.

Property and Equipment

Depreciation is calculated using straight-line and accelerated depreciation methods over the useful lives of the underlying assets. The estimated useful lives are:

Office equipment	5 or 7 years
Furniture and Fixtures	7 years
Leasehold Improvements	15 or 39 years

Contributed Materials and Services

The Organization records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets with a value over \$500 are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property and equipment.

Volunteers have donated countless hours to the Organization's program and support services. These contributions in-kind are not reflected in the financial statements since these services do not meet the criteria for recognition.

Revenue Recognition

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as temporarily or permanently restricted support and increase the respective class of net assets. Contributions received with temporary restrictions that are met in the same reporting period are reported as unrestricted support and increase unrestricted net assets. Investment income that is limited to specific uses by donor restrictions is reported as increases in unrestricted net assets if the restrictions are met in the same reporting period as the income is recognized.

COMMUNITY BICYCLE CENTER, INC.

**NOTES TO FINANCIAL STATEMENTS
(continued)**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Uncertain Tax Positions

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Organization's information returns, IRS Form 990 Return of Organization Exempt From Income Tax, are subject to examination by the IRS, generally for three years after they were filed.

NOTE B – COMPENSATED ABSENCES

Employees of the Organization are entitled to paid time off, depending on job classification, length of service, and other factors. As of 2018, employees are allowed to carry up to five days to the following year. The liability for this amount has not been accrued for 2018 as it was immaterial.

NOTE C – OTHER ASSETS

Other Assets consist of funds held by the Maine Community Foundation as well as other investments. These funds are board designated to produce income which is to be used for the upkeep and maintenance of the facilities of the Organization as well as to provide the Organization with an amount to be used for future operations.

NOTE D – EMPLOYEE RETIREMENT PLAN

The Organization implemented a retirement benefit as part of the compensation plan. As of 2017, the Organization makes matching contributions to a Simple IRA of up to 3%. The Organization's contributions to the plan for the years ending December 31, 2018 and 2017 totaled \$1,985 and \$2,061, respectively.

NOTE E – CONCENTRATION OF CREDIT RISK

The Organization maintains its cash balances in one financial institution. The balances at the financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At various times throughout the years ending December 31, 2018 and 2017, the organization had deposits that exceeded the FDIC limits. The Organization maintains its cash with a high quality financial institution which the Organization believes limits these risks.

NOTE F – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through July 15, 2019, the date which the financial statements were available to be issued.

**City of Biddeford Social Service Funding FY2020/2021
Biddeford Education Foundation - Backpack Program**

SECTION I: AGENCY INFORMATION

Applicant Agency Name:	Biddeford Education Foundation
Principal Address:	18 Maplewood Avenue, Biddeford, ME 04005
Executive Director:	Karen Chasse, Foundation President
Contact Person/Phone Number:	Karen Chasse / 207-391-6885
Est. Total Agency Budget for 2020/21:	\$20,000
Actual 2019/20 Budget:	\$25,227
Amount Requested from City:	\$15,000
What % of Annual Budget does this request equal:	75%

SECTION II: PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

When children are hungry, they are not able to focus on learning. The Backpack Program--supported, in part, by the Biddeford Education Foundation (BEF)--recognizes food insecurity is a real concern among the students in Biddeford and they cannot succeed academically if their basic nutrition needs are not met.¹

How is the need determined or measured?

Biddeford has a free and reduced lunch rate of 54% district-wide--knowing that number is underreported at the high school level--and our homeless population continues to grow with the pandemic. Biddeford also serves more immigrants (8% ELL), many of whom are refugees who have experienced trauma, than all other schools in York County combined. These students have access to free or reduced breakfast and lunch during the school week but often lack sustenance when school is not in session.

How is your program attempting to meet that need and what is the outcome that you expect to achieve? (Please be as specific as possible)

Currently, we assist with funding to help our youngest students (Pre-K through Grade 3) participate in a Backpack Program for which we'd like to expand district-wide Pre-K through Grade 12. Prior to schools shuttering their doors in March, students in need from John F. Kennedy School (80 kids) and Biddeford Primary School (130 kids) were given a bag of food to

¹ Apa.org. (2019). [online] Available at: <https://www.apa.org/advocacy/socioeconomic-status/hunger.pdf>
[Accessed 21 Jun. 2019].

ensure they have the nutrition they need throughout the weekend. During the timeframe schools doors were closed, we placed bags outside in bins for families to pick up.

In addition to the Backpack Program, the Biddeford Schools host a free:

- monthly food distribution at JFK which distributes 1,600 pounds of food to over 200 families with food provided from Good Shepherd Food Bank;
- daily summer meal program at various sites throughout Biddeford with food provided by our School Nutrition Department and paid for by the USDA; and,
- Farmer's Market at each school monthly and at the distribution meal sites with food provided by YouthFull Maine.

The numbers of families accessing these resources continues to grow showing us there is substantial food insecurity among families in our community.

Last year, our partnership grew with YouthFull Maine in which volunteers came to the Biddeford schools and set-up monthly free Farmer's Markets for the students. It was very popular among the students, who lined up to fill bags with fresh produce and nourishing foods to take home to share with their families--even all the asparagus and onions went home! A previous BEF grant from a private foundation allowed us to expand to start a food pantry at BIS (shelving, fridge, initial stocking) for students to "shop" and fill their backpacks as needed. YouthFull Maine will supplement in re-stocking the shelves and continue the free farmers market on a monthly basis.

The outcome we wish to achieve is reduction of food insecurity among all youth in our community and eliminate any stigma with accessing help. We believe this is not only the right thing to do but it ultimately allows our students the ability to learn and succeed in academics, as well as minimize additional trauma many of our students have to navigate.

What process does your agency undertake annually to evaluate the effectiveness of your program(s)?

We evaluate based on the need and families accessing the food. This program is still new and we are unsure how it will look during the ongoing pandemic crisis. However, students are excited about the distribution of food and come back with their bags empty--ready to refill. We often have students asking mid-week for additional items, which we provide, and parents reached out during the timeframe our schools were closed.

Client eligibility criteria:

To date, the Backpack Program has utilized the eligibility of those who meet the free and reduced lunch eligibility criteria or anyone referred to by the School Nurse or Guidance Counselor. Yet, in an effort to reduce stigma and support all families in Biddeford who present, we have the school food pantries and the "local farmers market" in the schools open to all.

Describe fee structure:

We provide this free of charge to anyone in need.

Describe services provided:

Services provided are food sent home on Fridays, monthly food distribution, summer meal program, school food pantries and Farmer's Markets--as explained in more detail above in the program and outcome section. This grant request is specific to supporting the Backpack Program on Fridays.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

N/A

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Although the BEF does not maintain the Biddeford Schools, our mission is to manage and distribute funds raised to enrich the educational experience for the students of Biddeford. The Foundation is run solely by volunteers with materials provided and records maintained at 18 Maplewood Avenue. Through partnerships with the community and district, the Foundation provides resources outside the normal school budget to augment teaching, encourage academic excellence, and maximize opportunities for students Pre-K through Grade 12.

Define a unit of service as it pertains to the program:

The Backpack Program provides students with the following each Friday: two breakfasts, two meals, two snacks and fruit.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

The BEF is impressed with the substantial impact the YouthFull Maine has had on youth and their families and were grateful when they approached Biddeford Schools. We consider YouthFull Maine a strong and collaborative community partner well positioned to supplement our existing Backpack Program in an effort to expand it district-wide. Their mission is to help ensure food security for children by providing snacks and healthy foods they can take home for the times they are most likely to experience hunger—in the evening, over weekends, and during school breaks. They take a whole-family approach to child hunger with programs that strive to be low barrier, stigma-free, and environmentally responsible.

Thanks to YouthFull Maine's network of partnerships, we are able to maximize the use of some BEF funds to access staples and rescued fresh food (fruits, vegetables, dairy, meat, and bread from local supermarkets) and purchase discounted foods through Good Shepherd Food Bank. In addition, local farmers and community gardeners share their surplus produce during the growing season. Good Shepherd Food Bank also partners with us on the free monthly food distribution.

The BEF and Biddeford Schools have also been fortunate to receive funding through the City of Biddeford's Financial Office, Biddeford Savings Bank's annual shredding event fundraisers, and private donations.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

Our financials are audited annually through a third party professional.

Funding Sources for program:

CATEGORY	SOURCE TITLE	BUDGETED FY2019/2020	RECEIVED FY2019/2020	BUDGETED FY2020/2021
Federal		--	--	--
State		--	--	--
County		--	--	--
Municipal		--	--	--
JTPA		--	--	--
Fees/Tuition		--	--	--
Private Ins.		--	--	--
Endowments		--	--	--
United Way		--	--	--
Grants	City of Bidd		\$15,000.00	\$15,000.00
	Cartmill Trust	\$3,000.00		
Other Income	BSB Shredding Day/ Private Donations	\$3,678.25	\$3,500.00	\$1,000.00
In-Kind Contribution		--	\$5,000.00	\$4,000.00
Totals		\$6,678.25	\$23,500.00	\$20,000

Total number of individuals served (unduplicated):

Due to limited financial resources, we are only able to serve Pre-K through Third Grade students with our weekend Backpack Program. As noted previously, this is approximately 210 students: 80 at John F. Kennedy School and 130 at Biddeford Primary School. With a total student population of 2,457 and 54% of them eligible for free and reduced lunch, we foreseeably have 1,328 students who could benefit from this service if we had the funds to expand. No child should go hungry; yet, we are only serving 15% of those eligible.

Total number of units provided:

For clarity, one unit is equivalent to one snack or meal. The weekly food sent home consists of six units on average for a total of 1,260 units per week.

Total number of individuals served from Biddeford:

As above - we only serve Biddeford youth.

Percentage of total client count that are residents of the City of Biddeford:

100%

What other municipalities provide financial assistance and how much does each provide?

N/A

Do you receive funding from Biddeford's CDBG program? If yes, for what services? No.

Per capita cost of service(s); each individual counted only once:

Per capita, we are currently spending approximately \$5 per student for a total cost of \$1050 per week or \$4,200 per month.

Unit of service cost:

Thanks to the partnerships the Biddeford School Department has with the Good Shepherd Food Bank and YouthFull Maine, we are able to maximize resources and reduce our unit of service cost to approximately \$1 or less per unit. We also utilize a corporate Sam's Club membership to purchase specific items in bulk that we are unable to access these partnerships.

How many members of your agency have authority to decide where/how your funds will be spent?

The Foundation Board of Directors votes on spending as a whole with a quorum required. When donations are made or funds are sought for a specific purpose, they are allocated in a restricted fund for use only on that purpose and spent as the need arises.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

The President and Treasurer of the Foundation are ultimately responsible for ensuring the funds are used as intended.

SECTION III: BUDGET FORM

See attached financial statements prepared and reviewed by Hammond & Dargis. Due to the pandemic, we have not yet undergone our audit.

Has your 501(c)(3) status been revoked within the past 5 years for any reason?

No. Our status had expired due to inactivity but was reinstated two years ago when the School Department had a Director of Community Outreach & Development to assist in that process.

Salaries:

N/A - all volunteer Board of Directors. There are several school employees who serve on the Board as a function of their position but do not receive compensation for that role: Superintendent, Business Manager and Director of Community Outreach & Development.

Agency Independent Fundraising Survey:

Please complete the following regarding all independent fundraising activities contemplated during the next year. (Use * for any new activities this year.)

DESCRIPTION/ PURPOSE	TARGET AUDIENCE	ANTICIPATED COSTS	ANTICIPATED REVENUES	BEGIN-END DATES
Amazon Smile	Open to all	\$0	\$500	Year round
COVID has canceled all our fundraising events.				

Does your agency plan any Capital Fund Drives during the next 3-5 years? No.

SECTION IV: VALIDATION

I, Karen D. Chase, of the Biddeford Public Schools Education Foundation, acknowledge the foregoing document to be true and accurate and signed the same in my capacity as President.

Karen D. Chase, President
Signature/Title

August 10, 2020
Date

**BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION
FINANCIAL STATEMENTS
JUNE 30, 2018**

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Accountants' Compilation Report

Statement of Financial Position

Statement of Activity

Statement of Cash Flows

Accountants' Compilation Report

To Board of Directors
Biddeford Public School Education Foundation
Biddeford, Maine

Management is responsible for the accompanying financial statements of Biddeford Public School Education Foundation, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Hammond & Dargis
December 5, 2018

**BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

	2018
ASSETS	
CURRENT ASSETS	
Cash	\$ 31,940
Total Current Assets	31,940
TOTAL ASSETS	\$ 31,940
NET ASSETS	
NET ASSETS	
Unrestricted	28,098
Temporarily Restricted	3,793
Permanently Restricted	49
Total Net Assets	31,940
TOTAL NET ASSETS	\$ 31,940

See Accountants' Compilation Report

BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2018

2018

	Unrestricted	Temporarily Restricted		Permanently Restricted	Total
		Restricted	Restricted		
REVENUES AND OTHER SUPPORT					
Direct Public Support	\$ 51,983	\$ 14,742	-	\$ -	\$ 66,725
Other Revenue	16,558	100	51		16,709
Interest Income	12				12
TOTAL REVENUE	68,553	14,842	51		83,446
OPERATING EXPENSES					
Catering and Facility Rentals	1,511	6,777			8,288
Conferences	1,116				1,116
Contributions	38,630	18,852			57,482
Insurance	1,018	250			1,268
Miscellaneous	192	114	2		308
Outside Services	100				100
Printing and Copying	-	813			813
Professional Fees	35				35
Supplies	873	1,000			1,873
TOTAL OPERATING EXPENSES	43,475	27,806	2		71,283
CHANGE IN NET ASSETS					
Net Assets, Beginning of Year	25,078	(12,964)	49		12,163
Net Assets, End of Year	3,020	16,757	-		19,777
Net Assets, End of Year	\$ 28,098	\$ 3,793	\$ 49		\$ 31,940

See Accountants' Compilation Report

**BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	<u>\$ 12,163</u>
Net Cash Provided (Used) by Operating Activities	<u>12,163</u>
Net Increase (Decrease) in Cash	12,163
Cash, Beginning of Year	<u>19,777</u>
CASH, END OF YEAR	<u><u>\$ 31,940</u></u>

See Accountants' Compilation Report

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 04 2016**

BIDDEFORD PUBLIC SCHOOL EDUCATION
FOUNDATION
18 MAPLEWOOD AVENUE
BIDDEFORD, ME 04005-0000

Employer Identification Number:
22-3233401
DLN:
26053614002316
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
July 28, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted on your application, we approved your request for reinstatement under Section 7 of Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is the submission date of your application.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar

Letter 5436

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Biddeford Public School Education Foundation	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input checked="" type="checkbox"/> Other (see instructions) ▶ Nonprofit corporation exempt under IRS Tax Code 501(c)(3)	
	Address (number, street, and apt. or suite no.) 18 Maplewood Avenue	Requester's name and address (optional)
City, state, and ZIP code Biddeford, ME 04005		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									
2	2	-	3	2	3	3	4	0	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *Kau Chesse* Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



162 Elm Street, Biddeford, ME 04005
Phone 207-282-4771

August 4, 2020

Kristen Barth
General Assistance Administrator
City of Biddeford
205 Main Street
Biddeford, ME 04005

Dear Kristen:

Enclosed is our application for Social Services Funding for FY 20/21. We have also enclosed a Mission Statement, documentation of our 501(c)3 status, a copy of our 990 from last year, and a 2021 budget with comparison to actuals.

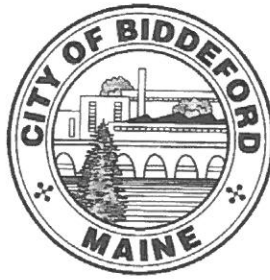
Please let me know if you have any questions at all. Thanks very much.

Sincerely,

A handwritten signature in blue ink that reads "Donald R. Bisson".

Donald R Bisson
President and Manager

Encs.



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	<u>Biddeford Food Pantry</u>
Principal Address:	<u>162 Elm Street</u>
	<u>Biddeford, ME 04005</u>
Executive Director:	<u>Donald R Bisson</u>
Contact Person/Phone Number:	<u>Don Bisson/207-282-4771</u>
Est. Total Agency Budget for 2020/2021:	<u>\$102,806</u>
Actual 2019/2020 Budget:	<u>\$57,413</u>
Amount requested from the City of Biddeford:	<u>25,000</u>
What percent of your annual budget does this request equal:	<u>19%</u>

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

We provide food (at no cost) to Biddeford residents who cannot afford to purchase food for themselves and/or their families.

How is that need determined or measured?

We count the number of families and individuals each day and record this information into a daily/monthly/yearly database. That data is factored into our fundraising efforts, as donated funds are used to purchase food items. Over the past year, we have seen a 22% increase in number of clients, mostly due to the pandemic and ensuing unemployment.

How is your program attempting to meet that need and what is the outcome that you expect to achieve?

(Please be as specific as possible)

We regularly solicit and receive monetary donations from individuals and corporations, and cultivate partnerships with local community partners (e.g., Hannaford, Walmart, etc.) to obtain food and sundries for our clients. For the past several months, with the disruption of the food supply chain to grocery stores and Good Shepherd Food Bank, we have had to buy food retail.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?

We use an evaluation form that encourages our clients to offer their feedback on our services. We also ask them about other needs we might not be meeting.

Client eligibility criteria:

The only requirement is that our clients bring in proof of residency in Biddeford. We help anyone who states they have a food need without income verification.

Describe fee structure:

We do not charge any fees for our services: all food is free of charge to our clients. The Pantry has no paid employees: our labor force is 100% volunteer.

Describe services provided:

We provide, free of charge, approximately 3 weeks worth of basic groceries to clients and their families in need.

What accommodations are made to those applicants with zero income?

Our food is free to all.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

No.

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Yes, we own our building at 162 Elm Street, within walking distance to many of our neighbors, and on a local bus line. The facility's size and layout (50ftx24ft), allow us to store donated food in a large walk-on cooler and walk-in freezer in the rear of the building, while serving clients in the front. During the pandemic, we have been serving clients under tents in our parking lot, while observing best practices in infection control.

Define a unit of service as it pertains to the program:

Clients receive 3 weeks worth of groceries for themselves and their families. Clients are asked to limit their visits to twice a month. We inquire about special health issues (e.g. gluten allergy) which would require a special diet.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

Yes. We partner with Good Shepherd Food Bank, which -- under normal circumstances -- allows us to purchase food directly from them at discount. We also share our surplus food with other local food pantries.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

Our Form 990 is prepared each year by Hammond and Dargis.

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal		0	0	0
State		0	0	0
County		0	0	0
Municipal		12,000	8,000	8,500
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way		6,000	6,814	6,000
Grants	Foundations	13,000	21,000	27,500
Other Income/Surplus	Direct Public Support	60,000	159,924	85,500
In-kind Contributions				
Totals	0	91,000	195,738	127,500

Total number of individuals served (unduplicated): 3,810

Total number of units provided: 22,980

Total number of individuals served from Biddeford: 3,622

Percent of total client count that are residents of the City of Biddeford: 95%

What other municipalities provide financial assistance and how much does each provide?

None.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

None.

Per capita cost of service(s); each individual counted only once:

\$34

Unit of service cost: n/a

How many members of your agency have authority to decide where/how your funds will be spent?

5 (Board)

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

1 (President/Manager)

Agencies REQUIRED to file yearly audits—include a copy of last audited financial statement.

Agencies NOT REQUIRED to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

No.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency:	Last Year budget	Last year actual	This year budget	Next year proposed
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford	PLEASE SEE ATTACHED.			
Contributions				
Fund Raising				
Legacies and Bequests				
Contributed by Associated Organizations				
Government: Federal				
Government: State				
Government: County				
Government: Municipalities				
Membership dues				
Program Fees				
Sales of Materials				
Investment Income				
Miscellaneous Revenue				
TOTAL SUPPORT REVENUE				
OPERATING EXPENSES				
Salaries				
Employee Benefits				
Payroll Taxes, etc.				
Professional Fees				
Supplies				
Telephone				
Postage and Shipping				
Occupancy				
Rental and Maintenance of Equipment				
Printing and Publication				
Travel				
Conferences and Meetings				
Specific Assistance to Individuals				
Membership Dues				
Awards and Grants				
Miscellaneous				
TOTAL OPERATING EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES				
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses				
TOTAL OF ALL EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES				

AGENCY INDEPENDENT FUND RAISING SURVEY

Please complete the following regarding all independent fund raising activities contemplated during the next year.

Mark with an * any activities that are new this year.

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Quarterly food drives	Grocery shoppers	0	Donated Food	Ongoing
Annual Appeal	Past donors	\$3,000	\$40,000	Nov. - Dec.

Does your agency plan any Capital Fund Drives during the next 3-5 years? If yes, please complete the following:

Description/Purpose	Primary Sources	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
No.				

SECTION IV. VALIDATION

I, Donald R Bessin of Biddiford Food Party
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

President & Manager
(Title)

Donald R Bessin
Signature/Title

8/5/20
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

Biddeford Food Pantry

Mission Statement

The mission of the Biddeford Food Pantry is to strive to improve the health and well-being of individuals and families in need by providing critical food assistance.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077956534
Feb. 16, 2018 LTR 4168C 0
01-0378369 000000 00

00036158

BODC: TE

BIDDEFORD FOOD PANTRY
% SUSAN M RILEY
162 ELM ST
BIDDEFORD ME 04005-2349

050019

Employer ID Number: 01-0378369
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Dec. 27, 2017, regarding your tax-exempt status.

We issued you a determination letter in October 2011, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 31 2011**

FRIENDS OF COMMUNITY ACTION
C/O SUSAN M RILEY
4 SUNSET AVE
SACO, ME 04072-2329

Employer Identification Number:
01-0378369
DLN:
17053180003041
Contact Person: THOMAS C KOESTER ID# 31116
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
May 31
Public Charity Status:
170(b) (1) (A) (vi)
Form 990 Required:
Yes
Effective Date of Exemption:
July 6, 2011
Contribution Deductibility:
Yes
Addendum Applies:
No

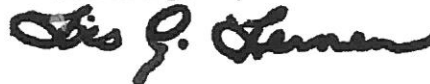
Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)



162 Elm Street, Biddeford, ME 04005
Phone 207-282-4771

BIDDEFORD FOOD PANTRY MISSION STATEMENT

The Biddeford Food Pantry is a non-profit 501 (c) (3) organization that provides food at no cost to the citizens of Biddeford who cannot afford to purchase food for themselves and their families.

Return of Organization Exempt From Income Tax

2018

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 6/1/2018, and ending 5/31/2019

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization BIDDEFORD FOOD PANTRY
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
162 ELM STREET
 City or town State ZIP code
BIDDEFORD ME 04005
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number 01-0378369

E Telephone number 207-282-4771

F Name and address of principal officer:
DONALD BISSON 162 ELM STREET, BIDDEFORD, ME 04005

G Gross receipts \$ 108,163

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: N/A

K Form of organization: Corporation Trust Association Other

L Year of formation: _____ **M** State of legal domicile: ME

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>FOOD PANTRY TO PROVIDE NEEDY INDIVIDUALS WITH BASIC STAPLES AND FOOD SUPPLIES.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>4</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>4</u>
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<u>5</u>	<u>0</u>
	6	Total number of volunteers (estimate if necessary)	<u>6</u>	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
b	Net unrelated business taxable income from Form 990-T, line 38	<u>7b</u>	<u>0</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>223,886</u>	Current Year <u>106,910</u>
	9	Program service revenue (Part VIII, line 2g)	<u>0</u>	<u>0</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>314</u>	<u>1,253</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>0</u>	<u>0</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>224,200</u>	<u>108,163</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>0</u>	<u>0</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25)	<u>150</u>	
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>92,892</u>	<u>107,244</u>	
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>92,892</u>	<u>107,244</u>	
19	Revenue less expenses. Subtract line 18 from line 12	<u>131,308</u>	<u>919</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <u>403,202</u>	End of Year <u>402,945</u>
	21	Total liabilities (Part X, line 26)	<u>137,800</u>	<u>136,624</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>265,402</u>	<u>266,321</u>

Part II Signature Block

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

Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer Use Only

Print/type preparer's name GARY R HAMMOND, CPA Preparer's signature _____ Date 8/14/2019 Check if self-employed PTIN P00449406

Firm's name HAMMOND AND DARGIS Firm's EIN 27-0670280

Firm's address 260 MAIN STREET SUITE F, BIDDEFORD, ME 04005 Phone no. (207) 282-7571

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

FOOD PANTRY TO PROVIDE NEEDY INDIVIDUALS WITH BASIC STAPLES AND FOOD SUPPLIES.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 106,784 including grants of \$) (Revenue \$ 108,163)
FOOD PANTRY

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 106,784

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: <input type="checkbox"/> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a 4	
b	Enter the number of voting members included in line 1a, above, who are independent.	1b 4	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	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?	7a	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?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9	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?	10a	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?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	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.	15a	X
b	Other officers or key employees of the organization.	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	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 ▶
- 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 in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶

 DONALD BISSON 207-282-4771

 162 ELM STREET, BIDDEFORD, ME 04005

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOANNE BEACHANE DIRECTOR	5.00 5.00	X								
(2) DONALD BISSON PRESIDENT	30.00 30.00			X						
(3) BECKY BUSHEY VICE-PRESIDENT	20.00 20.00			X						
(4) RACHEL COYA SECRETARY/CLERK	10.00 10.00			X						
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1b Sub-total	0	0	0
c Total from continuation sheets to Part VII, Section A	0	0	0
d Total (add lines 1b and 1c)	0	0	0

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other-Similar Amounts	1a Federated campaigns	1a 0					
	b Membership dues	1b 0					
	c Fundraising events	1c 0					
	d Related organizations	1d 0					
	e Government grants (contributions)	1e 0					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 106,910					
	g Noncash contributions included in lines 1a-1f: \$	0					
	h Total. Add lines 1a-1f ▶		106,910				
Program Service Revenue	Business Code						
	2a		0				
	b		0				
	c		0				
	d		0				
	e		0				
	f All other program service revenue		0				
g Total. Add lines 2a-2f ▶		0					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		1,253				
	4 Income from investment of tax-exempt bond proceeds ▶		0				
	5 Royalties ▶		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
	b Less: rental expenses						
	c Rental income or (loss)	0	0				
	d Net rental income or (loss) ▶		0				
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)	0	0				
	d Net gain or (loss) ▶		0				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		0				
		a	0				
b Less: direct expenses		0					
c Net income or (loss) from fundraising events ▶		0					
9a Gross income from gaming activities. See Part IV, line 19		0					
	a	0					
	b Less: direct expenses	0					
c Net income or (loss) from gaming activities ▶		0					
10a Gross sales of inventory, less returns and allowances		0					
	a	0					
	b Less: cost of goods sold	0					
c Net income or (loss) from sales of inventory ▶		0					
Miscellaneous Revenue		Business Code					
11a		0					
b		0					
c		0					
d All other revenue		0					
e Total. Add lines 11a-11d ▶		0					
12 Total revenue. See instructions ▶		108,163	0	0	0		

Part IX Statement of Functional Expenses

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

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

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 domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0		0	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (non-employees):				
a Management	0			
b Legal	40		40	
c Accounting	225		225	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0		0	
12 Advertising and promotion	0			
13 Office expenses	13,471	13,471		
14 Information technology	0			
15 Royalties	0			
16 Occupancy	11,703	11,703		
17 Travel	45		45	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	6,627	6,627		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	39,056	39,056	0	0
23 Insurance	8,193	8,193		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	0			
b	0			
c	0			
d	0			
e All other expenses	27,884	27,734		150
25 Total functional expenses. Add lines 1 through 24e	107,244	106,784	310	150
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	130,288	1	152,982		
	2 Savings and temporary cash investments	0	2			
	3 Pledges and grants receivable, net	0	3	0		
	4 Accounts receivable, net	0	4	0		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6			
	7 Notes and loans receivable, net	0	7	0		
	8 Inventories for sale or use	0	8			
	9 Prepaid expenses and deferred charges	0	9			
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 321,282				
	b Less: accumulated depreciation	10b 72,534	271,609	10c	248,748	
	11 Investments—publicly traded securities	0	11	0		
	12 Investments—other securities. See Part IV, line 11	0	12	0		
	13 Investments—program-related. See Part IV, line 11	0	13	0		
	14 Intangible assets	1,305	14	1,215		
	15 Other assets. See Part IV, line 11	0	15	0		
16 Total assets. Add lines 1 through 15 (must equal line 34)	403,202	16	402,945			
Liabilities	17 Accounts payable and accrued expenses	0	17	2,997		
	18 Grants payable	0	18			
	19 Deferred revenue	0	19			
	20 Tax-exempt bond liabilities	0	20			
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21			
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22			
	23 Secured mortgages and notes payable to unrelated third parties	137,800	23	133,627		
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0		
	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	0	25	0		
	26 Total liabilities. Add lines 17 through 25	137,800	26	136,624		
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27 Unrestricted net assets	265,402	27	266,321		
	28 Temporarily restricted net assets	0	28			
	29 Permanently restricted net assets	0	29			
	Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30 Capital stock or trust principal, or current funds	0	30			
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31			
	32 Retained earnings, endowment, accumulated income, or other funds	0	32			
33 Total net assets or fund balances	265,402	33	266,321			
34 Total liabilities and net assets/fund balances	403,202	34	402,945			

Part XI Reconciliation of Net Assets

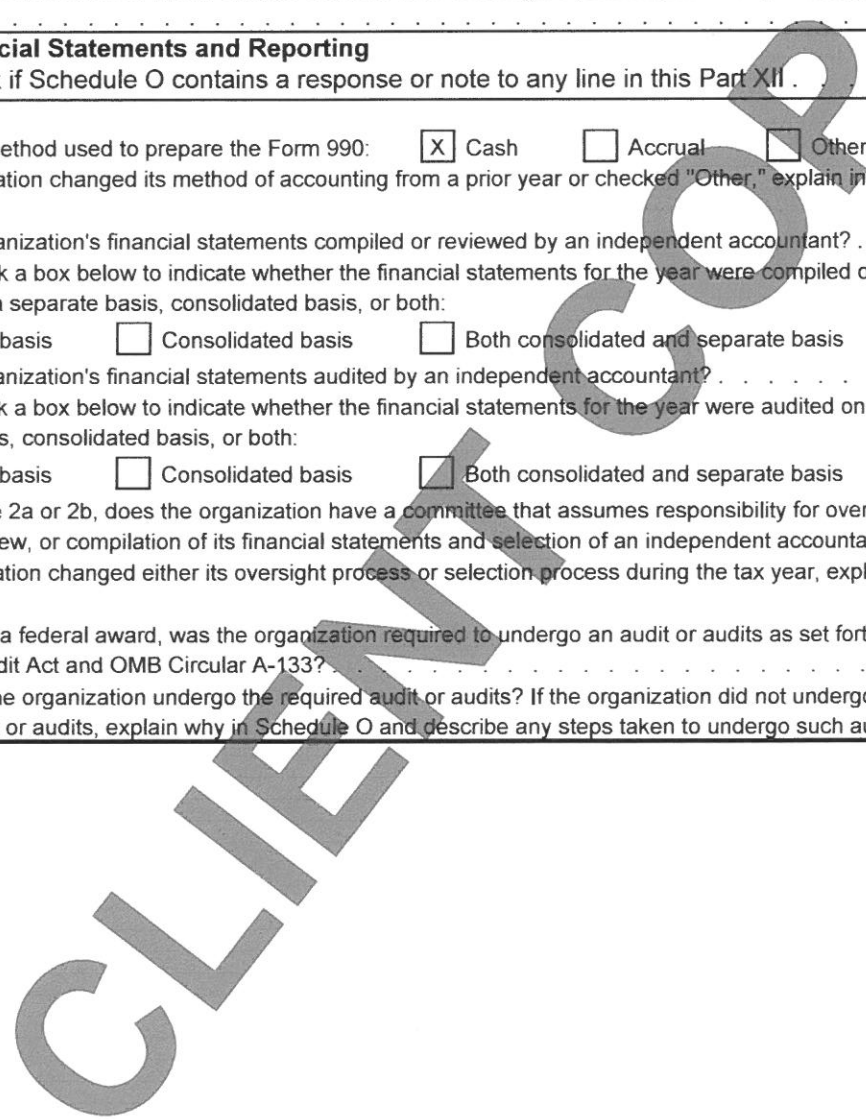
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	108,163
2	Total expenses (must equal Part IX, column (A), line 25)	2	107,244
3	Revenue less expenses. Subtract line 2 from line 1	3	919
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	265,402
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	266,321

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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis		X
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		



Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment
Sequence No. **179**

Name(s) shown on return BIDDEFORD FOOD PANTRY	Business or activity to which this form relates 990	Identifying number 01-0378369
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	510,000
2 Total cost of section 179 property placed in service (see instructions)	2	6,138
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8 0
9 Tentative deduction. Enter the smaller of line 5 or line 8		9 0
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562		10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12 0
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12		13 0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	13,238
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	25,725
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property			7	MQ	200DB	
d 10-year property						
e 15-year property			15	MQ	150DB	
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	5/31/2019	2,867	39 yrs.	MM	S/L	3

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	38,966
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

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

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

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions. 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles). 31 Total commuting miles driven during the year. 32 Total other personal (noncommuting) miles driven. 33 Total miles driven during the year. Add lines 30 through 32. 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions. Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2018 tax year (see instructions): 43 Amortization of costs that began before your 2018 tax year. 44 Total. Add amounts in column (f). See the instructions for where to report.

Maine State Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return BIDDEFORD FOOD PANTRY	Business or activity to which this form relates 990	Identifying number 01-0378369
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	1,000,000
2 Total cost of section 179 property placed in service (see instructions)	2	6,138
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,000,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

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

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	25,807
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		6,138	7	MQ	200DB	219
d 10-year property						
e 15-year property		7,100	15	MQ	150DB	444
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	5/31/2019	2,867	39 yrs.	MM	S/L	3
				MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	26,473
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

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

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

Form section 24a-29 with columns (a) through (i) and rows for depreciation and other information.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Form section 30-36 with columns (a) through (f) and rows for vehicle use information.

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

Form section 37-41 with Yes/No columns and rows for employer questions.

Part VI Amortization

Form section 42-44 with columns (a) through (f) and rows for amortization information.

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
BIDDEFORD FOOD PANTRY

Employer identification number
01-0378369

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: 0
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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

Schedule A (Form 990 or 990-EZ) 2018

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	63,751	89,768	87,170	223,886	106,910	571,485
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	63,751	89,768	87,170	223,886	106,910	571,485
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						571,485

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	63,751	89,768	87,170	223,886	106,910	571,485
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	128	250	269	314	1,253	2,214
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						573,699
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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 2018 (line 6, column (f) divided by line 11, column (f))	14	99.61%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.84%
16a 33 1/3% support test—2018. 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—2017. 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—2018. 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—2017. 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
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.						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0
6 Total. Add lines 1 through 5.	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						0
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.						0
c Add lines 7a and 7b.	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6.	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
c Add lines 10a and 10b.	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)).	15	0.00%
16 Public support percentage from 2017 Schedule A, Part III, line 15.	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)).	17	0.00%
18 Investment income percentage from 2017 Schedule A, Part III, line 17.	18	0.00%

- 19a 33 1/3% support tests—2018.** 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—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain		
2	Recoveries of prior-year distributions		
3	Other gross income (see instructions)		
4	Add lines 1 through 3.	0	0
5	Depreciation and depletion		
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)		
7	Other expenses (see instructions)		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	0	0

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		
b	Average monthly cash balances		
c	Fair market value of other non-exempt-use assets		
d	Total (add lines 1a, 1b, and 1c)	0	0
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets		
3	Subtract line 2 from line 1d.	0	0
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	0	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	0	0
6	Multiply line 5 by .035.	0	0
7	Recoveries of prior-year distributions	0	0
8	Minimum Asset Amount (add line 7 to line 6)	0	0

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)		0
2	Enter 85% of line 1		0
3	Minimum asset amount for prior year (from Section B, line 8, Column A)		0
4	Enter greater of line 2 or line 3.		0
5	Income tax imposed in prior year		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		0

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

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

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2018 from Section C, line 6			0
10	Line 8 amount divided by line 9 amount			0.000
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013	0		
b	From 2014	0		
c	From 2015	0		
d	From 2016	0		
e	From 2017	0		
f	Total of lines 3a through e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2018 distributable amount			0
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.	0		
4	Distributions for 2018 from Section D, line 7:			
a	Applied to underdistributions of prior years		0	
b	Applied to 2018 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from 4.	0		
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	Excess distributions carryover to 2019. Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2014	0		
b	Excess from 2015	0		
c	Excess from 2016	0		
d	Excess from 2017	0		
e	Excess from 2018	0		

Part VI

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

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization BIDDEFORD FOOD PANTRY	Employer identification number 01-0378369
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization BIDDEFORD FOOD PANTRY	Employer identification number 01-0378369
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	S. DAVID AND CONSTANCE J. COOK 291 POOL STREET BIDDEFORD ME 04005 Foreign State or Province: _____ Foreign Country: _____	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ANONYMOUS 162 ELM STREET BIDDEFORD ME 04005 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MAINE CREDIT UNION CAMPAIGNE KEVIN PARTRI 557 MAIN STREET SACO ME 04072 Foreign State or Province: _____ Foreign Country: _____	\$ 10,329	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BIDDEFORD FOOD PANTRY	Employer identification number 01-0378369
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization BIDDEFORD FOOD PANTRY	Employer identification number 01-0378369
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____ 0
Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----
For. Prov. _____ Country _____	

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----
For. Prov. _____ Country _____	

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----
For. Prov. _____ Country _____	

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----
For. Prov. _____ Country _____	

**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

2018

Open to Public Inspection

Name of the organization BIDDEFORD FOOD PANTRY	Employer identification number 01-0378369
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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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | 0 |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0				
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	0	0	0	0	0

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Temporarily restricted endowment _____ %
- The percentages 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 | | |
| (ii) related organizations | | |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 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	0	0		0
b Buildings	0	222,867	8,233	214,634
c Leasehold improvements	0	7,100	7,100	0
d Equipment	0	60,120	34,811	25,309
e Other	0	31,195	22,390	8,805
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				248,748

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	0	
(2) Closely-held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

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	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

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

Part XIII Supplemental Information *(continued)*

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization
BIDDEFORD FOOD PANTRY

Employer identification number
01-0378369

Form 990, Part IX, Line 24: FUNDRAISING \$ 150, LICENSE FEES \$ 73, VEHICLE \$ 4537, COST OF FOOD

FOR PATRONS \$ 19,492, VOLUNTEER RECOGNITION \$ 687, SNOW REMOVAL \$2945.

Form 990, Part VI, Line 19: COPIES ARE AVAILABLE UPON REQUEST.

CLIENT COPY

Name of the organization

Employer identification number

BIDDEFORD FOOD PANTRY

01-0378369

CLIENT COPY

Form 4562 Statement - 990

5/31/2019

BIDDEFORD FOOD PANTRY 01-0378369

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2018 Deprec.	2018 Accum. Deprec.	
Depreciation Detail																	
MACRS deductions for prior years (Line 17)																	
	FORKLIFT	8/27/2015	F-10	100.00%	1,500	0	0	750	0	750	7	200DB	MQ1	1,214	82	1,296	
	WALK-IN COOLER	4/11/2016	F-11	100.00%	25,057	0	0	0	0	25,057	7	200DB	MQ4	12,729	3,523	16,252	
	BUILDING & LAND	12/21/2017	R-5	100.00%	220,000	0	0	0	0	220,000	39	SL/GDS	MM	2,589	5,641	8,230	
	2017 HINO TRUCK	5/15/2018	V-4	100.00%	51,498	0	0	0	0	51,498	5	200DB	HY	10,300	16,479	26,779	
	Total MACRS deductions for prior years (Line 17)																
	298,055 0 0 750 0 297,305																
GDS 7-year property (Line 19c)																	
	FURNITURE & EQUIPMENT	5/9/2019	F-11	100.00%	6,138	0	0	6,138	0	0	7	200DB	MQ4	0	0	6,138	
	Total GDS 7-year property (Line 19c)																
	6,138 0 0 6,138 0 0																
GDS 15-year property (Line 19e)																	
	PAVING LOT	9/10/2018	R-2	100.00%	7,100	0	0	7,100	0	0	15	150DB	MQ2	0	0	7,100	
	Total GDS 15-year property (Line 19e)																
	7,100 0 0 7,100 0 0																
GDS nonresidential real property (Line 19i)																	
	LED LIGHTING	5/31/2019	R-5	100.00%	2,867	0	0	0	0	2,867	39	SL/GDS	MM	0	3	3	
	Total GDS nonresidential real property (Line 19i)																
	2,867 0 0 0 0 2,867																
Subtotal Depreciation																	
	314,160 0 0 13,988 0 300,172																
Total Amortization (Line 44)																	
	CLOSING COST	12/21/2017	Z-9	100.00%	1,350	0	0	0	0	1,350	15	SL	FM	45	90	135	
	Total Amortization (Line 44)																
	1,350 0 0 0 0 1,350																
Total Depreciation and Amortization																	
	315,510 0 0 13,988 0 301,522																

Form 4562 Reconciliation

Annual depreciation and amortization (including Sec 179(e) elected amounts)
 Special allowance except listed property (Line 14) - current year assets
 Special allowance - listed property (Line 25) - current year assets
 Section 179 amount claimed (includes prior year disallowed)
 Section 179 amount carried forward to future year
 Section 179 deduction (Line 12)
 Less amortization included in total annual depreciation and amortization (Line 44)
Form 4562, Line 22

25,818
 13,238
 0
 0
 0
 90
 25,818
 65,933
 38,966

Summary of Unadjusted Basis of Depreciable Property (4562)

5/31/2019

Summary of Depreciable Property by Activity

Activity		Unadjusted Cost or Basis
1	990	312,277

Detail of Depreciable Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	CARGO VAN	5/14/2013	5	7	7,122	100.00%	7,122
3	990	FORKLIFT	8/27/2015	7	4	1,500	100.00%	1,500
4	990	WALK-IN COOLER	4/11/2016	7	4	25,057	100.00%	25,057
5	990	2017 HINO TRUCK	5/15/2018	5	2	51,498	100.00%	51,498
6	990	BUILDING & LAND	12/21/2017	39	2	220,000	100.00%	220,000
7	990	PAVING LOT	9/10/2018	15	1	7,100	100.00%	7,100

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Form 4562 Statement Maine State - 990

5/31/2019

BIDDEFORD FOOD PANTRY 01-0378369

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2018 Deprec.	2018 Accum. Deprec.	Special Allowance Difference	
Depreciation Detail																		
MACRS deductions for prior years (Line 17)																		
	FORKLIFT	8/27/2015	F-10	100.00%	1,500	0	0	0	0	1,500	7	200DB	MQ1	926	164	1,090	750	
	WALK-IN COOLER	4/11/2016	F-11	100.00%	25,057	0	0	0	0	25,057	7	200DB	MQ4	12,729	3,523	16,252	0	
	BUILDING & LAND	12/21/2017	R-5	100.00%	220,000	0	0	0	0	220,000	39	SL/GDS	MM	2,589	5,641	8,230	0	
	2017 HINO TRUCK	5/15/2018	V-4	100.00%	51,498	0	0	0	0	51,498	5	200DB	HY	10,300	16,479	26,779	0	
	Total MACRS deductions for prior years (Line 17)																	
	298,055 0 0 0 0 298,055																	
GDS 7-year property (Line 19c)																		
	FURNITURE & EQUIPMENT	5/9/2019	F-11	100.00%	6,138	0	0	0	0	6,138	7	200DB	MQ4	0	219	219	6,138	
	Total GDS 7-year property (Line 19c)																	
	6,138 0 0 0 0 6,138																	
GDS 15-year property (Line 19e)																		
	PAVING LOT	9/10/2018	R-2	100.00%	7,100	0	0	0	0	7,100	15	150DB	MQ2	0	444	444	7,100	
	Total GDS 15-year property (Line 19e)																	
	7,100 0 0 0 0 7,100																	
GDS nonresidential real property (Line 19i)																		
	LED LIGHTING	5/31/2019	R-5	100.00%	2,867	0	0	0	0	2,867	39	SL/GDS	MM	0	3	3	0	
	Total GDS nonresidential real property (Line 19i)																	
	2,867 0 0 0 0 2,867																	
	Subtotal Depreciation																	
	314,160 0 0 0 0 314,160																	
Total Amortization (Line 44)																		
	CLOSING COST	12/21/2017	Z-9	100.00%	1,350	0	0	0	0	1,350	15	SL	FM	45	90	135	0	
	Total Amortization (Line 44)																	
	1,350 0 0 0 0 1,350																	
	Total Depreciation and Amortization																	
	315,510 0 0 0 0 315,510																	

Form 4562 Reconciliation

Annual depreciation and amortization (including Sec 179(f) elected amounts)	26,563
Special allowance except listed property (Line 14) - current year assets	0
Special allowance - listed property (Line 25) - current year assets	0
Section 179 amount claimed (includes prior year disallowed)	0
Section 179 amount carried forward to future year	0
Section 179 deduction (Line 12)	0
Less amortization included in total annual depreciation and amortization (Line 44)	90
Form 4562, Line 22	26,473

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1	Federated Campaigns		
2	Membership dues		
3	Fundraising events		
4	Related organizations		
5	Government grants (contributions)		
6	All other contributions, gifts, grants, and similar amounts not included above:		
	CORPORATE CONTRIBUTIONS	34,131	
	INDIVIDUAL, BUSINESS CONTRIBUTIONS	40,220	
	DIRECT PUBLIC SUPPORT	26,700	
	UNITED WAY	5,500	
	MISCELLANEOUS REVENUE	359	
	Other contributions total	106,910	0
7	Total	106,910	0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	38,966	38,966		
2	Depletion	0			
3	Amortization	90	90		
4	Total	39,056	39,056	0	0

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Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

Check (X) if Investment Asset	Asset Description and Classification		Beginning of Year				End of Year	
	Category or Item	Asset Classification	Cost/Other Basis	Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance
			321,282	33,568	271,609			
			0					
			321,282		25,728	72,534	248,748	
1	CARGO VAN	Equipment	7,122	6,736	386	0	6,736	386
2	FORKLIFT	Equipment	1,500	1,214	286	82	1,296	204
3	WALK-IN COOLER	Other	25,057	12,729	12,328	3,523	16,252	8,805
4	2017 HINO TRUCK	Equipment	51,498	10,300	41,198	16,479	26,779	24,719
5	BUILDING & LAND	Buildings	220,000	2,589	217,411	5,641	8,230	211,770
6	LED LIGHTING	Buildings	2,867	0	0	3	3	2,864
7	PAVING LOT	Improvements	7,100	0	0	0	7,100	0
8	FURNITURE & EQUIPMENT	Other	6,138	0	0	0	6,138	0

Before Disposition:

Less Disposed:

* Asset disposed during tax year

After Disposition:



Part X, Line 14 (990) - Intangible Assets

Check (X) if Investment Asset	Asset Description and Classification	Before Disposition:		Less Disposed:		After Disposition:		Beginning of Year	Current Year Amortization	Ending Accumulated Amortization	Ending Balance
		Cost/Other Basis	Asset Classification	Cost/Other Basis	Asset Classification	Cost/Other Basis	Asset Classification				
1	CLOSING COST	1,350	Intangible	0		1,350	Intangible	45	90	135	1,215
		1,350		1,350		0		45	90	135	1,215



Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

		Total:	137,800	133,627
Lender's name		Check if Unsecured	Balance due beginning of year	Balance due end of year
1	SACO AND BIDDEFORD SAVINGS		137,800	133,627

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Assets by Classification - 990

5/31/2019

BIDDEFORD FOOD PANTRY 01-0378369

Item No.	Description of Property **** indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2018 Deprec.	2018 Accum. Deprec.		
7-yr General purpose tools, machinery, and equipment																		
	FORKLIFT	8/27/2015	F-10	100.00%	1,500	0	0	750	0	750	7	200DB	MQ1	1,214	82	1,296		
Total: 7-yr Genl purp tools, mach, equip															1,214	82	1,296	
7-yr Office furniture, fixtures and equipment																		
	WALK-IN COOLER	4/11/2016	F-11	100.00%	25,057	0	0	0	0	25,057	7	200DB	MQ4	12,729	3,523	16,252		
	FURNITURE & EQUIPMENT	5/9/2019	F-11	100.00%	6,138	0	0	6,138	0	0	7	200DB	MQ4	0	0	6,138		
Total: 7-yr Office furn, fixtures, equip															12,729	3,523	22,390	
15-yr Land improvements																		
	PAVING LOT	9/10/2018	R-2	100.00%	7,100	0	0	7,100	0	0	15	150DB	MQ2	0	0	7,100		
Total: 15-yr Land improvements															0	0	7,100	
39-yr Nonresidential and commercial real estate																		
	BUILDING & LAND	12/21/2017	R-5	100.00%	220,000	0	0	0	0	220,000	39	SL/GDS	MM	2,589	5,641	8,230		
	LED LIGHTING	5/31/2019	R-5	100.00%	2,867	0	0	0	0	2,867	39	SL/GDS	MM	0	3	3		
Total: 39-yr Nonresidential real estate															2,589	5,644	8,233	
5-yr Qualified nonpersonal use vehicles																		
	CARGO VAN	5/14/2013	V-2	100.00%	7,122	0	0	0	0	7,122	5	200DB	HY	6,736	0	6,736		
Total: 5-yr Qual nonpersonal use veh															6,736	0	6,736	
5-yr General purpose heavy-duty trucks and over-the-road trailers																		
	2017 HINO TRUCK	5/15/2018	V-4	100.00%	51,498	0	0	0	0	51,498	5	200DB	HY	10,300	16,479	26,779		
Total: 5-yr Heavy duty truck or OTR trailer															10,300	16,479	26,779	
Amortization - 197 - Intangibles (goodwill, etc.)																		
	CLOSING COST	12/21/2017	Z-9	100.00%	1,350	0	0	0	0	1,350	15	SL	FM	45	90	135		
Total: Amort - 197 - Intangible costs															45	90	135	
SubTotals															33,613	25,818	72,669	
Less: Disposed Assets															(0)	(0)
Ending Totals															33,613	25,818	72,669	

Detail Report - 990

5/31/2019

BIDDEFORD FOOD PANTRY 01-0378369

Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2018 Current Deprec.	2018 Accum. Deprec.
	CARGO VAN	5/14/2013	100.00%	7,122	0	0	7,122	5	200DB	HY	6,736	0	6,736
	FORKLIFT	8/27/2015	100.00%	1,500	0	750	750	7	200DB	MQ1	1,214	82	1,296
	WALK-IN COOLER	4/11/2016	100.00%	25,057	0	0	25,057	7	200DB	MQ4	12,729	3,523	16,252
	2017 HINO TRUCK	5/15/2018	100.00%	51,498	0	0	51,498	5	200DB	HY	10,300	16,479	26,779
	BUILDING & LAND	12/21/2017	100.00%	220,000	0	0	220,000	39	SL/GDS	MM	2,589	5,641	8,230
	CLOSING COST	12/21/2017	100.00%	1,350	0	0	1,350	15	SL	FM	45	90	135
	LED LIGHTING	5/31/2019	100.00%	2,867	0	0	2,867	39	SL/GDS	MM	0	3	3
	PAVING LOT	9/10/2018	100.00%	7,100	0	7,100	0	15	150DB	MQ2	0	0	7,100
	FURNITURE & EQUIPMENT	5/9/2019	100.00%	6,138	0	6,138	0	7	200DB	MQ4	0	0	6,138
	SubTotals			322,632	0	13,988	308,644				33,613	25,818	72,669
	Less: Disposed Assets			(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals			322,632	0	13,988	308,644				33,613	25,818	72,669

Biddeford Food Pantry
Profit & Loss
June 2019 through May 2020
Jun '19 - May 20

Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	77,982.50
Individual Contributions	89,929.27
Grant	27,814.50
Total Direct Public Support	195,726.27
Other Types of Income	
Miscellaneous Revenue	12.00
Total Other Types of Income	12.00
Total Income	195,738.27
Gross Profit	195,738.27
Expense	
Contract Services	
Accounting Fees	225.00
Outside Contract Services	434.38
Total Contract Services	659.38
Facilities and Equipment	
Equip Rental and Maintenance	2,100.55
Utilities	5,332.56
Interest on Mortgage	6,900.35
Total Facilities and Equipment	14,333.46
License Fees	35.00
Operations	
Food Purchase	
Good Shephard Food Bank	5,072.26
Other Stores	9,440.14
Total Food Purchase	14,512.40
Insurance - Liability, D and O	4,942.00
Postage, Mailing Service	471.00
Printing and Copying	4,806.98
Supplies	5,752.64
Telephone, Telecommunications	1,845.51
Wet Waste Removal	398.00
Total Operations	32,728.53
PayPal Fees	369.43
Snow Removal	2,831.00
Travel and Meetings	
tolls	106.00
Total Travel and Meetings	106.00
Vehicle	
Fuel	1,849.79
Maintenance	3,905.28
Vehicle Registration	40.00
Total Vehicle	5,795.07

Biddeford Food Pantry
Profit & Loss
June 2019 through May 2020
Jun '19 - May 20

Volunteer Recognition	
Volunteer Recognition Outing	261.85
Volunteer Recognition - Other	294.14
Total Volunteer Recognition	<u>555.99</u>
Total Expense	<u>57,413.86</u>
Net Ordinary Income	138,324.41
Other Income/Expense	
Other Income	
Bank Interest	1,211.67
Total Other Income	<u>1,211.67</u>
Net Other Income	1,211.67
Net Income	<u><u>139,536.08</u></u>

Biddeford Food Pantry Profit & Loss Budget Overview June 2020 through May 2021

	Proposed	Actual
	Jun '20 - May 21	Jun '19 - May 20
Ordinary Income/Expense		
Income		
Direct Public Support		
Corporate Contributions	50,000	77,982.50
Individual Contributions	50,000	89,929.27
Grant	27,500	27,814.50
Total Direct Public Support	127,500	195,726.27
Other Types of Income		
Miscellaneous Revenue	0	12.00
Total Other Types of Income	0	12.00
Total Income	127,500	195,738.27
Gross Profit	127,500	195,738.27
Expense		
Contract Services		
Accounting Fees	250	225.00
Legal Fees	0	0.00
Outside Contract Services	450	434.38
Total Contract Services	700	659.38
Facilities and Equipment		
Electrician	0	0.00
Depr and Amort - Allowable	0	0.00
Equip Rental and Maintenance	2,200	2,100.55
Utilities	5,600	5,332.56
Interest on Mortgage	6,500	6,900.35
Total Facilities and Equipment	14,300	14,333.46
License Fees	35	35.00
Operations		
Food Purchase		
Good Shephard Food Bank	6,000	5,072.26
Other Stores	9,500	9,440.14
Total Food Purchase	15,500	14,512.40
Insurance - Liability, D and O	5,000	4,942.00
Postage, Mailing Service	500	471.00
Printing and Copying	5,000	4,806.98
Supplies	5,800	5,752.64
Telephone, Telecommunications	1,950	1,845.51
Wet Waste Removal	500	398.00
Operations - Other	0	0.00
Total Operations	34,250	32,728.53
PayPal Fees	375	369.43
Snow Removal	2,900	2,831.00

Biddeford Food Pantry
Profit & Loss Budget Overview
June 2020 through May 2021

	Proposed	Actual
	Jun '20 - May 21	Jun '19 - May 20
Travel and Meetings		
tolls	106	106.00
Total Travel and Meetings	106	106.00
Vehicle		
Fuel	2,500	1,849.79
Maintenance	3,500	3,905.28
Vehicle Registration	40	40.00
Total Vehicle	5,795	5,795.07
Vehicle Purchase	41,000	0.00
Volunteer Recognition		
Volunteer Recognition Outing	262	261.85
Volunteer Recognition - Other	294	294.14
Total Volunteer Recognition	556	555.99
Total Expense	100,017	57,413.86
Net Ordinary Income	27,483	138,324.41
Other Income/Expense		
Other Income		
Bank Interest	1,500	1,211.67
Total Other Income	1,500	1,211.67
Other Expense		
Total Other Expense	0	0.00
Net Other Income	1,500	1,211.67
Net Income	28,983	139,536.08

Biddeford Food Pantry
Balance Sheet
As of June 30, 2020
Jun 30, 20

ASSETS

Current Assets

Checking/Savings

Petty Cash 92.71

Saco & Biddeford Savings-Chking 78,157.47

Savings Account 224,391.77

Total Checking/Savings 302,641.95

Total Current Assets 302,641.95

Fixed Assets

Building Improvements 5,372.00

Paving Lot 7,100.00

Building & Land 220,000.00

Furniture and Equipment 39,816.88

Vehicles 51,498.00

Accumulated Depreciaton -72,534.00

Total Fixed Assets 251,252.88

Other Assets

Closing Costs 1,349.78

Accumulated Amortization -135.00

Total Other Assets 1,214.78

TOTAL ASSETS 555,109.61

LIABILITIES & EQUITY

Liabilities

Long Term Liabilities

Saco & Biddeford Svgs Mortgage 128,614.48

Total Long Term Liabilities 128,614.48

Total Liabilities 128,614.48

Equity

Opening Balance Equity 67,096.88

Unrestricted Net Assets 338,760.68

Net Income 20,637.57

Total Equity 426,495.13

TOTAL LIABILITIES & EQUITY 555,109.61

Biddeford Food Pantry

162 Elm St. Biddeford, ME 04005 Tel. 207-282-4771

2020 Board of Directors

Donald R. Bisson President & Manager

24 Cathedral Oaks Dr.

Biddeford, ME 04005

Tel. 207-282-8955

Joan Fecteau Board Member

10 Rathier St.

Biddeford, ME 04005

Tel. 207-284-7482

Elaine Roberge Board Member

23 Porter Place

West Newfield, ME 04095

Tel. 207-793-2590

Rachel Caya Board Member

24 Cutts St. #2

Biddeford, ME 04005

Tel. 207-284-4207

Jake Hawkins Board Member

143 Maplewood Drive

Arundel, ME 04046

Tel. 207-283-9699

Biddeford Food Pantry
Transactions by Account
As of May 31, 2020

Type	Date	Num	Name	Memo	Clr	Paid Amount	Balance
Saco & Biddeford Svgs Mortgage							
Check	06/21/2019	mtg	Saco & Biddeford Savings			-184.90	133,626.72
Check	06/21/2019	mtg	Saco & Biddeford Savings			-161.75	133,441.82
Check	07/21/2019	mtg	Saco & Biddeford Savings			-204.25	133,280.07
Check	07/21/2019	mtg	Saco & Biddeford Savings			-161.75	133,075.82
Check	08/21/2019	mtg	Saco & Biddeford Savings			-187.95	132,914.07
Check	08/21/2019	mtg	Saco & Biddeford Savings			-161.75	132,726.12
Check	09/21/2019	mtg	Saco & Biddeford Savings			-189.24	132,564.37
Check	09/21/2019	mtg	Saco & Biddeford Savings			-161.75	132,375.13
Check	10/21/2019	mtg	Saco & Biddeford Savings			-208.35	132,213.38
Check	10/21/2019	mtg	Saco & Biddeford Savings			-161.75	132,005.03
Check	11/21/2019	mtg	Saco & Biddeford Savings			-192.34	131,843.28
Check	11/21/2019	mtg	Saco & Biddeford Savings			-161.75	131,650.94
Check	12/21/2019	mtg	Saco & Biddeford Savings			-211.45	131,489.19
Check	12/21/2019	mtg	Saco & Biddeford Savings			-161.75	131,277.74
Check	01/21/2020	mtg	Saco & Biddeford Savings			-195.34	131,115.99
Check	01/21/2020	mtg	Saco & Biddeford Savings			-161.75	130,920.65
Check	02/21/2020	mtg	Saco & Biddeford Savings			-196.99	130,758.90
Check	02/21/2020	mtg	Saco & Biddeford Savings			-161.75	130,561.91
Check	03/21/2020	mtg	Saco & Biddeford Savings			-233.07	130,400.16
Check	03/21/2020	mtg	Saco & Biddeford Savings			-161.75	130,167.09
Check	04/21/2020	mtg	Saco & Biddeford Savings			-199.29	130,005.34
Check	04/21/2020	mtg	Saco & Biddeford Savings			-253.78	129,806.05
Check	05/21/2020	mtg	Saco & Biddeford Savings			-221.42	129,552.27
Check	05/21/2020	mtg	Saco & Biddeford Savings			-253.78	129,330.85
Check	05/21/2020	mtg	Saco & Biddeford Savings			-253.78	129,077.07
Total Saco & Biddeford Svgs Mortgage						-4,549.65	129,077.07
TOTAL						-4,549.65	129,077.07

Biddeford Food Pantry
Transaction Detail By Account

June 2019 through May 2020

Type	Date	Num	Memo	Clr	Split	Paid Amount	Balance
Deposit	06/30/2019		Interest		Savings Account	130.26	130.26
Deposit	07/31/2019		Interest		Savings Account	134.73	264.99
Deposit	08/31/2019		Interest		Savings Account	129.20	394.19
Deposit	09/30/2019		Interest		Savings Account	125.16	519.35
Deposit	10/31/2019		Interest		Savings Account	102.20	621.55
Deposit	11/30/2019		Interest		Savings Account	87.98	709.53
Deposit	12/31/2019		Interest		Savings Account	90.97	800.50
Deposit	01/31/2020		Interest		Savings Account	111.20	911.70
Deposit	02/29/2020		Interest		Savings Account	110.66	1,022.36
Deposit	03/31/2020		Interest		Savings Account	91.64	1,114.00
Deposit	04/30/2020		Interest		Savings Account	42.98	1,156.98
Deposit	05/31/2020		Interest		Savings Account	54.69	1,211.67
						<u>1,211.67</u>	<u>1,211.67</u>
						<u><u>1,211.67</u></u>	<u><u>1,211.67</u></u>

Total Bank Interest
TOTAL

Biddeford Food Pantry Transaction Detail By Account

June 2019 through May 2020

Type	Date	Num	Name	Memo	Clr riginal Am	Paid Amount	Balance
Facilities and Equipment							
Interest on Mortgage							
Check	06/21/2019	mtg	Saco & Biddeford Savings			553.35	553.35
Check	07/21/2019	mtg	Saco & Biddeford Savings			534.00	1,087.35
Check	08/21/2019	mtg	Saco & Biddeford Savings			550.30	1,637.65
Check	09/21/2019	mtg	Saco & Biddeford Savings			549.01	2,186.66
Check	10/21/2019	mtg	Saco & Biddeford Savings			529.90	2,716.56
Check	11/21/2019	mtg	Saco & Biddeford Savings			545.91	3,262.47
Check	12/21/2019	mtg	Saco & Biddeford Savings			526.80	3,789.27
Check	01/21/2020	mtg	Saco & Biddeford Savings			542.91	4,332.18
Check	02/21/2020	mtg	Saco & Biddeford Savings			541.26	4,873.44
Check	03/21/2020	mtg	Saco & Biddeford Savings			505.18	5,378.62
Check	03/23/2020	bc	Saco & Biddeford Savings	allonge fee		650.00	6,028.62
Check	04/21/2020	mtg	Saco & Biddeford Savings			446.93	6,475.55
Check	05/21/2020	mtg	Saco & Biddeford Savings			424.80	6,900.35
Total Interest on Mortgage						6,900.35	6,900.35
Total Facilities and Equipment						6,900.35	6,900.35
TOTAL						6,900.35	6,900.35

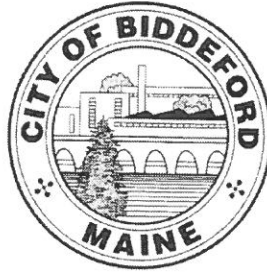
Biddeford Food Pantry Transactions by Account

As of May 31, 2020

Type	Date	Num	Name	Memo	Clr	Paid Amount	Balance
Building Improvements							
Check	08/21/2019	1371	Revision Energy	Refund for check sent in error, had		1,130.00	3,997.00
Check	03/24/2020	1446	Grady's	Security system		1,375.00	5,372.00
						2,505.00	5,372.00
Total Building Improvements							
Paving Lot							
Total Paving Lot							
Building & Land							
Total Building & Land							
Furniture and Equipment							
Total Furniture and Equipment							
Vehicles							
Total Vehicles							
Accumulated Depreciaton							
Total Accumulated Depreciaton							
TOTAL						2,505.00	251,252.88

Biddeford Food Pantry Donors over \$5,000 2019-2020

TY	Date	Nr	Name	Name Address	Paid Amount
			Direct Public Support		
			Corporate Contributions		
			Corporate Contributions		
			Individual Contributions		
			PD		
			Total PD		
			Individual Contributions - Other		
			Total Individual Contributions - Other		
			Total Individual Contributions		
			Grant		
			Total Grant		
			Total Direct Public Support		
			TOTAL		
					12,316.05
					20,000.00
					32,316.05
					6,000.00
					5,000.00
					5,000.00
					9,000.00
					8,000.00
					10,000.00
					27,000.00
					59,316.05
					59,316.05



City of Biddeford

205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	Bon Appetit Community Meal Proram
Principal Address:	19 Cresent Street Biddeford, Me 04005
	Second Congregational Church
Executive Director:	James Cortright 207-608-0464
Contact Person/Phone Number:	Laura Cortright 207-409-4375
Est. Total Agency Budget for 2020/2021:	50,000
Actual 2019/2020 Budget:	51718.05
Amount requested from the City of Biddeford:	20,000
What percent of your annual budget does this request equal:	40%

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

Hunger is still a pervasive problem for many citizens of Biddeford. While pantries provide food to prepare meals at home, Bon Appetit provides a healthy meal five(5) days a week. Our goal is to feed anyone who is hungry while allowing them to maintain their pride. Many of our patrons could receive food from the pantry and not know how to prepare a healthy meal with it.

How is that need determined or measured?

The numbers have grown from 35 a day when we first started the program 30 years ago to an estimated 100 many days of the week currently. The number of the food insecure individuals and families continues to grow. The number fluctuates from a low average of 50 a day to around 100 a day through out the year.

How is your program attempting to meet that need and what is the outcome that you expect to achieve?

(Please be as specific as possible)

Bon Appetit's goal is to feed those who are unable, for any reason, to provide a meal per day for themselves and/or their families. We've been able to meet the needs of our clients through a network of donors of both money and food. James Cortright travels many miles a week to secure donations. We have been fortunate to have won a matching grant from The Good Shepard Food Bank which provides us with quality foods at very reasonable prices as well as free staple items.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?

Our program for itself by successfully meeting the need to feed the hungry. Our board meets quarterly to assess the program and make the necessary adjustments. We have added a patron to our board of directors so that we have feedback from the other side of the equation.

Client eligibility criteria:

The only eligibility requirement is hunger. While foodstamps have decreased markedly, need has risen sharply. We've never judged nor asked clients for proof of need.

Describe fee structure:

There are no fees

Describe services provided:

Healthy evening meals are provided 5 days a week .Service connections can be made per request of the clients who partake in our meals. Food boxes delivered upon request.

What accommodations are made to those applicants with zero income?

There is no income requirement, nor do we charge anything for our meals. Clients are invited to drop change in the "Bucket", but no one is made to feel that it is a requirement

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

no fees are charged

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Yes we rent space from the Second Congregational Church on 19 Crescent Street, we continue to hold a safe warm place for patrons to eat.

Define a unit of service as it pertains to the program:

one meal is a unit

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

Yes , . We also use the Good Shepard Food Bank and the York County Food Rescue to supply us with the necessary food items that would otherwise raise our budget substantially. We have been able to work with vendors to receive donations that have supported our program with food items as well.Groups raise funds for us and have food drives to stock our pantry.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

Annually

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal				
State				
County				
Municipal		20000	15000	20000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus		30000	47012.13	30000
In-kind Contributions				
Totals	0			

Total number of individuals served (unduplicated): 19125

Total number of units provided: 19125

Total number of individuals served from Biddeford: 18743

Percent of total client count that are residents of the City of Biddeford: 98%

What other municipalities provide financial assistance and how much does each provide?

no other government agencies, but we receive support from churches, banks and civic groups from all surrounding towns and cities even if there are not residents from those towns who attend Bon Appetit

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

We do not receive funds from CDBG

Per capita cost of service(s); each individual counted only once:

This would be reflected in the cost per meal

Unit of service cost: 2.98

How many members of your agency have authority to decide where/how your funds will be spent?

We have an all active board that meets quarterly, 9 members

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

3

Agencies **REQUIRED** to file yearly audits—include a copy of last audited financial statement.

Agencies **NOT REQUIRED** to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency:	Last Year budget	Last year actual	This year budget	Next year proposed
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford	20000	15000.00	20000.00	20000
Contributions		47012.13	25000.00	25000.00
Fund Raising			6000.00	10000
Legacies and Bequests				
Contributed by Associated Organizations				
Government: Federal				
Government: State				
Government: County				
Government: Municipalities				
Membership dues				
Program Fees				
Sales of Materials				
Investment Income				
Miscellaneous Revenue				
TOTAL SUPPORT REVENUE		62012.13	51000.00	55000.00
OPERATING EXPENSES				
Salaries	20000.00	16152.33	17706.00	20000.00
Employee Benefits	00.00			
Payroll Taxes, etc.		5560.00	6786.00	8006.00
Professional Fees				
Supplies		9924.67	10000.00	10000.00
Telephone				
Postage and Shipping		162.00	162.00	170.00
Occupancy		12000.00	15600.00	
Rental and Maintenance of Equipment		2952.00	3000.00	3000.00
Printing and Publication				
Travel		2102.68	3000.00	
Conferences and Meetings				
Specific Assistance to Individuals				
Membership Dues		182.00	182.00	182.00
Awards and Grants				
Miscellaneous		2844.38	2209.	2600.00
TOTAL OPERATING EXPENSES		51718.05	58645.00	59558.00
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES				
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses				
TOTAL OF ALL EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES				

SECTION IV. VALIDATION

I, Laura Cortright, of Bon Appetit Community Meal Program
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

President Board of Directors
(Title)

President Laura Cortright
Signature/Title

8-10-2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

	Budget 2019	Actual 2019	Budget 2020	Actual 2020
Payroll	20,000.00	16,152.33	17,706.00	
Payroll Taxes	5,560.00	5,560.00	6,786.00	
Rent	12,000.00	12,000.00	12,000.00	
Utilities	0.00	0.00	3,600.00	
Supplies	10,000.00	9,924.67	10,000.00	
Auto	1,000.00	973.36	1,000.00	
Gas	2,500.00	2,102.68	2,000.00	
Tolls	0.00	0.00	200.00	
Insurance	1200.00	1121.00	1,121.00	
Office Equipment	1000.00	704.60	1,000.00	
Membership Fees	200.00	182.00	182.00	
Kitchen Equipment	3,000.00	2,952.00	3,000.00	
Bank Fees	50.00	45.41	50.00	
total	58645.00	51,718.05	58,645.00	0

Bon Appetit Community Meal Program

01/01/2019 to 12/31/2019

Revenue

Donations	62012.13
Grants	17500.00
Interest	<u>155.68</u>
Total Income	79,667.81

Expenses

Salary	16,152.33
Taxes	5,560.00
Rent	12,000.00
Supplies	9,924.67
Auto	973.36
Gas/Tolls	2,102.68
Insurance	1121.00
Office Equipment	704.60
Membership Fees	182.00
Kitchen Equipment	2,952.00
Bank Fees	<u>45.41</u>
Total Expenses	51,718.05
Net Income	27,949.76

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1680
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Date: **JUL 13 1992**

BON APPETIT COMMUNITY MEAL PROGRAM
PO BOX 1091
BIDDLEFORD, ME 04005

Employer Identification Number:
01-0462772
Contact Person:
VINCENT A FUSCO JR
Contact Telephone Number:
(713) 488-2316

Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
May 13, 1992
Advance Ruling Period Ends:
December 31, 1996
Addendum Applies: **501. C.3**
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045(D0/C6)

BON APPETIT COMMUNITY MEAL PROGRAM

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning May 13, 1992.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

BON APPETIT COMMUNITY MEAL PROGRAM

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Section 508(a)(2) of the Internal Revenue Code states we will not treat an organization organized after October 9, 1969, as an organization described in section 501(c)(3) for any period before it gives notice that it is applying for recognition of exempt status, if it gives such notice after the time prescribed in the regulations.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations states that an organization seeking exemption under section 501(c)(3) must file the notice described in section 508(a) within 15 months from the end of the month in which it was organized. The notice is filed by submitting a properly completed Form 1023, exemption application, with the key district director.

Our records show that your notice was postmarked May 13, 1992, which is more than 15 months from the end of the month in which you were organized. Since the provisions of section 508(a)(2) apply to you, the effective date of your exemption is May 13, 1992. Contributions made to you on or after this date are tax deductible.

Revenue Ruling 77-208, published in Cumulative Bulletin 1977-1, on page 153, states that if an organization does not apply within 15 months of its formation, we will not consider financial information for the period prior to the application date in determining an organization's private foundation status. Accordingly, your advance ruling covers the period beginning and ending on the advance ruling period dates shown in the heading of this letter. Contributions by donors would be deductible beginning May 13, 1992.

You have agreed on your application for exemption under section 501(c)(3) of the Code that your exemption is effective May 13, 1992, the date

BON APPETIT COMMUNITY MEAL PROGRAM

your completed application was filed.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Eugene D. Alexander
District Director

Enclosure(s) :
Addendum
Form 872-C

BON APPETIT COMMUNITY MEAL PROGRAM

However, you have been determined to be exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code from the date of your inception to May 12, 1992, after which your exempt status under section 501(c)(3) of the Code takes effect.

Please be advised that you are required to issue income tax reporting statements, such as a Form W-2-G, to recipients of raffle prizes (or other gambling winnings) when the value of the prize equals or exceeds \$ 600. In addition, certain prizes or other proceeds may be subject to withholding. See section 3402(q) of the Internal Revenue Code.

Bon Appetit Community Meal Program
Secretary

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1680
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Date: **MAY 08 1991**

BON APETIT-COMMUNITY MEAL PROGRAM
MICHAEL O'TOOLE
PO BOX 1091
BIDDEFORD, ME 04005-1091

Employer Identification Number:
01-0462772
Case Number:
117079022
Contact Person:
J. MOSES
Contact Telephone Number:
(718) 488-2971
Our Letter Dated:
7/92
Addendum Applies:
NO

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

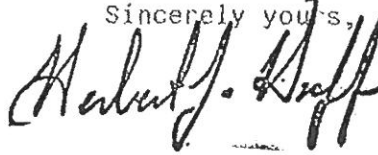
Letter 1950 (CG/CA)

BON APETIT-COMMUNITY MEAL PROGRAM

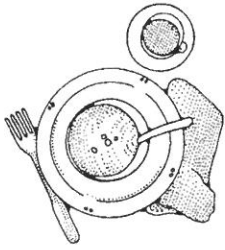
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Herbert J. Huff". The signature is written in dark ink and is positioned above the typed name.

Herbert J. Huff
District Director



Bon Appetit Community Meal Program
19 Crescent Street
P. O. Box 1091
Biddeford, ME 04005
207-205-0995
501 C # 117079022

Our Purpose

Here at BonAppetit, it is our mission to provide healthy, well balanced meals for families and individuals in the community who are food insecure.

WHEN:

Monday through Friday

Doors open at 4:30 pm

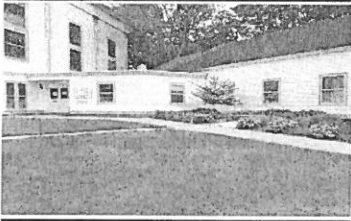
Dinner is served at 5:00pm

LOCATION:

Second Congregational Church

19 Crescent Street

Biddeford, Maine 04005



August 5, 2020

Dear Budget Committee Members:

Thank you in advance for your consideration of Caring Unlimited's annual request for support from the City of Biddeford. Each year, your support helps to ensure that members of your community and all residents of York County experiencing abuse have access to the life-changing and life-saving supports that we provide.

Over past year, Caring Unlimited has helped more than 2000 unduplicated individuals across York County increase their safety and access critical resources through our 24 hour helpline, emergency shelter, supportive housing services, civil legal services, individual advocacy, and support groups. Additionally, our community outreach and prevention team has offered educational workshops to thousands of youth and adults at area schools, health care providers, social service agencies, and businesses.

Since 1977, Caring Unlimited has been a trusted local resource for your community. Our services are available 24 hours a day at no cost to your neighbors, family and friends and are only a phone call away.

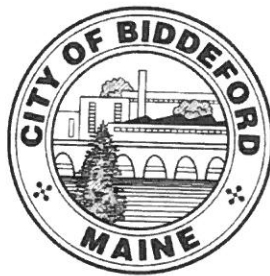
The following is a snapshot of how Biddeford residents accessed CU's no-cost services last year.

SERVICE PERIOD:	10/1/18-9/30/19
BIDDEFORD RESIDENTS SERVED LAST YEAR (Unduplicated individuals served)	236 Individuals
TOTAL HRS OF INDIVIDUAL ADVOCACY PROVIDED LAST YEAR (Supportive Counseling and/or Legal Assistance Provided to Individuals):	1740.75 Hours
TOTAL HRS OF GROUP SERVICES PROVIDED LAST YEAR (Support and/or Education Groups):	741 Hours
TOTAL # OF EMERGENCY SHELTER BEDNIGHTS PROVIDED LAST YEAR:	1573 Bednights
COST TO CARING UNLIMITED OF SERVICES OF PROVIDED TO BIDDEFORD LAST YEAR:	\$197,682
FY20 SUPPORT REQUESTED:	\$6,383

Thank you for partnering with us to make a difference in the lives of individuals and families who are seeking safety and peace in their homes. Should you have questions or need additional information, please don't hesitate to contact me at 490-3227 x101 or by email at susan@caring-unlimited.org anytime.

Sincerely,

Susan Giambalvo
 Executive Director



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	Caring Unlimited
Principal Address:	965 Main Street, PO Box 590 Sanford, ME 04073
Executive Director:	Susan Giambalvo
Contact Person/Phone Number:	Barbara Maling-Hicks 207 490-3227 ext 130
Est. Total Agency Budget for 2020/2021:	2,105,996
Actual 2019/2020 Budget:	1,840,010
Amount requested from the City of Biddeford:	\$6,383
What percent of your annual budget does this request equal:	.31%

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

The mission of Caring Unlimited is to work with the community to end domestic violence in York County. We provide support and safe haven to women, their children, and men whose lives are affected by domestic violence through 24 hour helpline, emergency shelter, transitional living programs, individual and group supports including civil legal services and community education and prevention. Our services are provided in a manner that honors each individual's essential worth, nurtures their inherent strengths and respects their right of self-determination.

Domestic violence is a pattern of behavior in an intimate relationship in which the abuser seeks to maintain power and control over the victim through any means necessary including physical, sexual or psychological abuse causing the victim to fear for their safety. The abusive behavior generally increases in frequency and severity over time and there is no known reliable intervention to permanently stop batterers from choosing to repeat their coercive control tactics.

How is that need determined or measured?

Domestic abuse and violence is a particularly complex and pervasive issue, and it is one with broad impact on our society. The need is high. Statistics confirm that domestic violence remains a very real problem for families living in York County. The Department of Public Safety 2017 Crime in Maine Report again shows that York County reported the highest number of domestic assaults of any county in the state accounting for 20% of all reports even though York County has only 15% of the state's population. It should be noted that the crime statistics cited above only represent those assaults that were reported to law enforcement. According to the Department of Justice, only 25% of all domestic violence assaults perpetrated against female respondents by intimates are ever reported to the police. The stakes are high for people who are not able to access support and resources; sadly, each year about 50% of Maine's homicides are related to domestic violence.

The need for our services is great. Annually we provide direct support and safety planning to over 2,000 unduplicated individuals. In the past year we have added a full time outreach advocate to our staff in order to meet the demand for support groups services and increase our capacity to conduct advocate initiated responses to police reports. Demand for shelter remains high, with our shelter typically running at full capacity.

How is your program attempting to meet that need and what is the outcome that you expect to achieve?

(Please be as specific as possible)

Caring Unlimited works to provide the critical supports that someone experiencing domestic abuse may need, including immediate, emergency support services as well as assisting with longer term plans and building the foundations for a sustainable future through housing support, access to scholarships, job training, and financial literacy programs. All of Caring Unlimited's programs are confidential, offered free of charge, and accessible 24 hours a day.

Beyond individualized support and safety planning, Caring Unlimited works raise awareness and understanding of domestic abuse and violence through school-based prevention education and youth advocacy as well as community-based education, training, consultation, and collaboration. These awareness-raising initiatives are developed to educate and assist the broader community to build networks that increase safety for victims and survivors.

Our direct support programs include a 24 hour helpline, emergency shelter, transitional housing, individual and group support, civil legal assistance and court advocacy. We work with schools, law enforcement, court systems, health care providers and others to offer an array of community education and training.

The goal of all Caring Unlimited programs and services is to increase safety for victims of abuse by providing them with the confidential supports, information, tools and resources they need to become safe and independent from an abusive partner. Our community education programs seeks to prevent abuse and educate people on domestic violence. All Caring Unlimited services are provided free of charge to any person victimized in an intimate relationship.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?

Caring Unlimited uses both quantitative and qualitative measures to evaluate our program. We routinely survey clients on effectiveness of our services and request their feedback. Our performance measures agency wide are that 90% of program participants will learn strategies for enhancing their safety and 65% will increase knowledge of available community resources. Some programs have additional goals like rapid rehousing, access to legal services, and increased knowledge and skills of training attendees. We regularly report on these outcomes to our funding sources.

Client eligibility criteria:

All Caring Unlimited services are confidential and provided free of charge to anyone victimized in an intimate relationship. Anyone may call the helpline for support, information, and resources to support a friend or family member who is experiencing abuse. Residents of York County receive priority.

Describe fee structure:

All services are provided free of charge. Domestic abuse, by its very nature, means that victims are often not allowed to have any control over the family (or their own) finances and are often unable to access joint assets. Because of this dynamic, charging for services would be another barrier to safety that would keep many victims trapped in abusive and often dangerous situations.

Describe services provided:

Caring Unlimited provides the following services:
24 Hour Helpline (1-800-239-7298) All Caring Unlimited services, including safety planning assistance, information about available resources, emotional support, advocacy and emergency safe haven are just a phone call away twenty-four hours a day
Support and Education Groups: A variety of day and evening groups offering safety planning information, encouragement, hope and strength held weekly at CU Resource Centers in Sanford and Biddeford (currently on-line and by phone due to COVID)
Legal Assistance and Court Advocacy: Help with Protection From Abuse Orders, divorce and custody in York County courts.
Emergency Shelter: Temporary safe haven and support services for people who are unsafe in their own homes because of domestic violence. Help with food, clothing, transportation and other needs.
Transitional Housing and Supportive Housing Services: A program of longer term, safe, affordable housing with supportive services designed to help battered women rebuild their lives after leaving an abusive relationship/ Clients may reside in our 11 units of transitional housing or in the community.
Community Response Program: Education, training and consultation with York County agencies, organizations, schools and the general public to promote effective responses that increase safety for victims, hold abusers accountable and move our communities toward zero tolerance for domestic violence
Volunteer Program: Caring Unlimited depends heavily on our trained volunteers. You can make a difference! For more information call 490-3227 x111.

What accommodations are made to those applicants with zero income?

All services are free of charge.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

No fees are charged.

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Caring Unlimited maintains office hours and support group meeting at the JR Martin Community Center. We offer individual and group support services from that site. We provide on site court advocacy at the Biddeford District Court when Protection from Abuse dockets are being heard. Biddeford residents may access emergency shelter and other services, we provide assistance with transportation or addressing other barriers to access. We work closely with the Biddeford Police Department to reach out to victims of DV crimes. Services are accessible via phone and chat. Office hours and in person support group meetings are on hold due to COVID-19. Groups are being held on line or by phone at this time.

Define a unit of service as it pertains to the program:

We use three different units of service
Residential Services (emergency shelter or transitional housing): 1 Bednight
Individual Advocacy Services (helpline, phone or in person support): 1 client hour
Support/Education Group Services: 1 Client Hour

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

Caring Unlimited works closely with a wide variety of organizations to effectively address the broad needs of survivors as they struggle to establish safety from an abuser and heal from the traumatic effects of the abuse they experienced. A few examples include:
Maine's Domestic Violence Resource Centers through the Maine Coalition to End Domestic Violence (MCEVDV) mutual agreements among 8 organizations statewide to coordinate services when victims must flee York County to establish safety.
Maine Housing Authority and Sanford Housing Authorities provide rental assistance by agreement for safe, affordable housing after individuals and families become homeless after leaving their abuser.
York County Community Action Corporation's Nason Health Center provides health care services by agreement with CU for victims/survivors in need and collaborate with us to address long term economic challenges.
York County Sheriff's Office: we work together to improve responses to rural victims; an onsite advocate provides training and consultation to deputies; follows up on all police reports, and supports victims through the criminal justice process if they choose.
Maine Behavioral Health: we are partners on a grant to improve outcomes for children exposed to domestic violence. They provide training and consultation on trauma and trauma informed programming and the grant covers costs for our parent and child bonding activities, helping to recreate or reinforce a strong relationship between the non-abusing parent and the child.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

Our financial records are audited annually by an independent auditor.

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal	DHHS Contract	806,881	806,881	806,881
State	DHHS Contract, MSHA	347,022	347,137	347,022
County				
Municipal		30,000	38,257	30,000
JTPA				
3 RD Party				
Fees/Tuition				8,600
Private Insurance				
Endowments				
United Way		44,000	45,794	44,000
Grants	OVW, STOP, Private	456,246	411,792	313,220
Other Income/Surplus		104,844	120,132	232,000
In-kind Contributions	In-Kind	75,000	97,890	75,000
Totals	0	1,863,993	1,867,883	1,856,723

Total number of individuals served (unduplicated): 2040

Total number of units provided: 17,000 client hours of direct service; 4,524 bed nights

Total number of individuals served from Biddeford: 236

Percent of total client count that are residents of the City of Biddeford: 12%

What other municipalities provide financial assistance and how much does each provide?

Please see list attached.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

We do not received funding from Biddeford's CDBG program.

Per capita cost of service(s); each individual counted only once:

\$624 (excludes general/management costs and Community Response program which is not a direct services program)

Unit of service cost: \$75 per client hour (all direct service programs), \$62 per bed night (shelter program costs only)

How many members of your agency have authority to decide where/how your funds will be spent?

The Board of Directors has the authority to decide where/how to spend the agency's funds. Within the board- approved annual budget the Executive Director has the day-to-day authority to expend funds.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

The Executive Director approves all expenditures and the Board of Directors reviews financial reports including the balance sheet and profit and loss statement monthly.

Agencies **REQUIRED** to file yearly audits—include a copy of last audited financial statement.

Agencies **NOT REQUIRED** to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

No. We have current 501 c-3 status.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency: N/A	Last Year budget	Last year actual	This year budget	Next year proposed
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford				
Contributions				
Fund Raising				
Legacies and Bequests				
Contributed by Associated Organizations				
Government: Federal				
Government: State				
Government: County				
Government: Municipalities				
Membership dues				
Program Fees				
Sales of Materials				
Investment Income				
Miscellaneous Revenue				
TOTAL SUPPORT REVENUE				
OPERATING EXPENSES				
Salaries				
Employee Benefits				
Payroll Taxes, etc.				
Professional Fees				
Supplies				
Telephone				
Postage and Shipping				
Occupancy				
Rental and Maintenance of Equipment				
Printing and Publication				
Travel				
Conferences and Meetings				
Specific Assistance to Individuals				
Membership Dues				
Awards and Grants				
Miscellaneous				
TOTAL OPERATING EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES				
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses				
TOTAL OF ALL EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES				

SECTION IV. VALIDATION

I, Susan Giambalvo, of Caring Unlimited
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
Executive Director.
(Title)

Susan Giambalvo Digitally signed by Susan Giambalvo
Date: 2020.08.05 09:52:39 -04'00'
Signature/Title

08-05-2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

Mission Statement

It is the mission of Caring Unlimited to work with the community to end domestic violence in York County. This includes providing support and safe haven to women, their children and men whose lives are affected by domestic abuse in a manner that honors their essential worth, nurtures their inherent strengths and respects their right of self-determination.

Statement of Philosophy

We, the Caring Unlimited Board, Staff and Volunteers, believe that:

People often use power in a coercive way to control or dominate others. This abuse of power violates the rights of others. The distribution of power and authority in our society particularly encourages the abuse and oppression of women and children. We recognize that sexism, racism, age and class prejudice, homophobia, and able-bodyism are used to oppress others in the same way that acts of violence are used to oppress women and children.

Violence against women and children takes many forms--physical, verbal, sexual and emotional. Women and children are most frequently abused in their own homes, by members of their own families. Even women who are not direct targets of violence are affected, intimidated or limited by all violence against women and all members of society are harmed by the cultural acceptance of this violence.

Battered women have the ability and right to control their own lives, but may need support and information to make decisions not clouded by terror or coercion. Providing battered women with support and information empowers us/them to reclaim our/their inherent personal power.

Battered women are not responsible for the batterer's abusive behavior--the batterer is responsible. Because violence against women is sanctioned by society, by many of our institutions and by the media, the batterer's behavior is encouraged. To prevent and eradicate violence against women and children, it is essential that societal behaviors and values be changed. Our entire community must take responsibility for ending this violence. Social consequences, including strong legal penalties, are necessary to change the batterer's behavior. Society must make it clear that violence against women and children is unacceptable and will not be tolerated.

Municipal Support FY 9/30/2019

Town of Acton	\$734
Town of Alfred	\$574
Town of Arundel	\$1,000
City of Biddeford	\$6,000
Town of Buxton	\$500
Town of Cornish	\$500
Town of Dayton	\$250
Town of Kennebunk	\$3,239
Town of Kennebunkport	\$1,500
Town of Lebanon	\$3,618
Town of Limington	\$600
Town of Newfield	\$500
Town of North Berwick	\$1,373
Town of Parsonsfield	\$569
City of Saco	\$5,545
Town of Shapleigh	\$800
Town of South Berwick	\$500
Town of Waterboro	\$2,308
Town of Wells	\$2,000
Town of York	\$3,800
	<hr/>
	\$35,910.00

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 9107

Date: AUG 01 1979

Employer Identification Number:

01-0358141

Accounting Period Ending:

February 28

Form 990 Required: Yes No

Person to Contact: S. Jordan

Contact Telephone Number:

223-4241

Determination Letter 79-1360

▷ Caring Unlimited Corp
9 Alfred St
P.O. Box 955
Biddeford, Me 04005

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

Letter 947(DO) (5-77)

JFK Federal Bldg., Boston, Mass. 02203

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

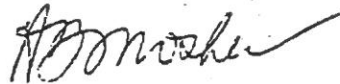
You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



HERBERT B. MOSHER
District Director

Attempts to influence legislation which are more than a substantial part of your organization's activities will jeopardize exemption



CARING UNLIMITED, INC.

Financial Statements

September 30, 2019 and 2018

Independent Auditor's Report

To the Board of Directors
of Caring Unlimited, Inc.

Report on Financial Statements

We have audited the accompanying financial statements of Caring Unlimited, Inc. (a nonprofit corporation), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Caring Unlimited, Inc. as of September 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in the *Basis of Presentation* note to the financial statements, Caring Unlimited, Inc. adopted the provisions of FASB Accounting Standards Update (ASU) No. 2016-14 *Presentation of Financial Statements for Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2020, on our consideration of Caring Unlimited, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Caring Unlimited, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caring Unlimited, Inc.'s internal control over financial reporting and compliance.



March 9, 2020
South Portland, Maine

CARING UNLIMITED, INC.
Statements of Financial Position
September 30, 2019 and 2018

	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 263,479	255,098
Grants and accounts receivable, net	160,992	147,142
Prepaid expenses	13,878	11,498
Total current assets	438,349	413,738
Land, building, and equipment:		
Land	93,833	93,833
Building and improvements	1,941,726	1,941,726
Furniture and equipment	45,038	39,888
Total land, building, and equipment	2,080,597	2,075,447
Less accumulated depreciation	(787,969)	(735,905)
Land, building, and equipment, net	1,292,628	1,339,542
Total assets	\$ 1,730,977	1,753,280
LIABILITIES AND NET ASSETS		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 29,961	21,071
Accrued payroll and related expenses	24,691	21,032
Accrued compensated absences	35,030	38,683
Escrows and amounts held for others	-	187
Line of credit	75,000	117,500
Current portion of long-term debt	26,092	23,646
Current portion of forgivable debt	781,990	-
Total current liabilities	972,764	222,119
Long-term liabilities:		
Long-term debt, net of current portion	118,477	130,990
Forgivable debt	-	781,990
Total long-term liabilities	118,477	912,980
Total liabilities	1,091,241	1,135,099
Net assets:		
Without donor restrictions:		
Undesignated	(29,486)	(72,635)
Board designated	252,464	254,711
Net investment in land, building, and equipment	256,069	272,916
Total net assets without donor restrictions	479,047	454,992
With donor restrictions	160,689	163,189
Total net assets	639,736	618,181
Total liabilities and net assets	\$ 1,730,977	1,753,280

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statements of Activities

For the Years Ended September 30, 2019 and 2018

	2019		2018		Total	Total
	Without donor restrictions	With donor restrictions	Without donor restrictions	With donor restrictions		
Revenue, gains and other support:						
Federal and state grants	\$					
Municipal support	1,255,100	-	1,255,100	-	1,255,100	1,209,250
Maine State Housing Authority grants	38,257	-	38,257	-	38,257	19,565
Other grants	118,115	-	118,115	-	118,115	125,137
United Way	70,000	-	70,000	-	70,000	16,250
Contributions	45,794	-	45,794	-	45,794	55,539
In-kind support	63,681	34,209	97,890	20,022	117,912	92,479
Fundraising and sales	79,925	-	79,925	-	79,925	82,485
Program revenues	38,901	-	38,901	-	38,901	37,049
Interest income	118,473	-	118,473	-	118,473	111,138
Loss on disposal of asset	253	-	253	-	253	225
Miscellaneous	-	-	-	-	-	(77,420)
	5,175	-	5,175	-	5,175	3,185
Total revenue, gains and other support	1,833,674	34,209	1,867,883	20,022	1,887,905	1,674,882
Net assets released from restrictions:						
Restrictions satisfied by payments or incurrence of expense	36,709	(36,709)	-	(35,235)	-	-
Total revenue, gains, other support and reclassifications	1,870,383	(2,500)	1,867,883	(15,213)	1,852,670	1,674,882
Program expenses:						
Transitional housing	262,437	-	262,437	-	262,437	273,078
Emergency shelter program	279,927	-	279,927	-	279,927	253,238
Children's services	111,389	-	111,389	-	111,389	92,333
Non-resident services	120,988	-	120,988	-	120,988	92,505
Legal advocacy	255,528	-	255,528	-	255,528	246,076
Hotline	193,154	-	193,154	-	193,154	172,156
Community response	245,200	-	245,200	-	245,200	212,988
Volunteer services	33,987	-	33,987	-	33,987	32,423
Other programs	17,290	-	17,290	-	17,290	16,547
Total program expenses	1,519,900	-	1,519,900	-	1,519,900	1,391,344
Supporting services:						
Management and general	326,428	-	326,428	-	326,428	325,164
Total supporting services	326,428	-	326,428	-	326,428	325,164
Total expenses	1,846,328	-	1,846,328	-	1,846,328	1,716,508
Change in net assets	24,055	(2,500)	21,555	(26,413)	(4,858)	(41,626)
Net assets, beginning of year	454,992	163,189	618,181	481,405	1,100,586	659,807
Net assets, end of year	\$ 479,047	160,689	639,736	454,992	1,094,425	618,181

See accompanying notes to financial statements.

CARING UNLIMITED, INC.

**Statement of Functional Expenses
Year Ended September 30, 2019**

	Program expenses										Total	
	Transitional housing	Emergency shelter program	Children's services	Non-resident services	Legal advocacy	Hotline	Community response	Volunteer services	Other programs	Management and general		Total expenses
Salaries	\$ 90,486	138,587	67,740	77,900	175,060	75,463	166,912	22,832	-	208,527	814,980	1,023,507
Employee benefits	19,109	38,002	8,259	17,550	37,385	12,789	27,043	3,844	-	48,698	163,981	212,679
Payroll taxes	9,224	14,074	6,917	7,967	17,739	7,512	16,901	2,290	-	20,599	82,624	103,223
In-kind salaries	-	-	-	-	-	79,925	-	-	-	-	79,925	79,925
Telephone	491	2,580	380	441	1,058	9,512	674	97	-	1,150	15,233	16,383
Postage	-	13	-	-	362	55	220	265	-	475	915	1,390
Office supplies	592	1,133	457	458	1,145	750	781	134	-	1,953	5,450	7,403
Program materials	4,373	5,240	19,712	2,039	1,467	650	2,454	1,607	-	1,369	37,542	38,911
Utilities	32,428	8,154	444	947	1,586	615	1,324	192	-	1,329	45,690	47,019
Food	-	2,303	-	-	-	-	-	-	-	-	2,303	2,303
Printing	-	-	-	-	-	-	1,286	-	-	527	1,286	1,813
Travel	146	2,843	1,283	2,133	3,429	245	2,216	59	-	735	12,354	13,089
Insurance	5,320	2,957	1,115	1,341	3,651	948	2,042	791	-	4,190	18,165	22,355
Staff training	289	250	495	150	195	20	510	175	-	225	2,084	2,309
Other	-	58	-	-	-	97	6,786	44	-	13,260	6,985	20,245
Restricted expense	-	-	-	-	-	-	-	-	16,710	-	16,710	16,710
Dues and subscriptions	-	-	-	-	426	95	1,109	-	-	3,758	1,630	5,388
Equipment and technology	10,238	15,016	1,364	2,442	5,455	1,760	9,855	919	-	7,408	47,049	54,457
Repairs and maintenance	44,672	20,798	767	1,227	1,690	656	1,411	205	-	1,417	71,426	72,843
Audit	1,414	2,081	1,092	1,272	2,322	900	1,939	281	-	1,949	11,301	13,250
Client resources	1,107	21,757	658	3,992	478	356	-	-	-	-	28,348	28,348
Interest	5,406	86	74	144	266	103	222	32	-	4,381	6,333	10,714
Total expenses before depreciation	225,295	275,932	110,757	120,003	253,714	192,451	243,685	33,767	16,710	321,950	1,472,314	1,794,264
Depreciation	37,142	3,995	632	985	1,814	703	1,515	220	580	4,478	47,586	52,064
Total expenses	\$ 262,437	279,927	111,389	120,988	255,528	193,154	245,200	33,987	17,290	326,428	1,519,900	1,846,328

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statement of Functional Expenses
Year Ended September 30, 2018

	Program expenses										Total expenses	
	Transitional housing	Emergency shelter program	Children's services	Non-resident services	Legal advocacy	Hotline	Community response	Volunteer services	Other programs	Total program expenses		Management and general
Salaries	\$ 107,767	131,765	55,612	60,451	171,127	60,379	146,772	22,527	-	756,400	218,989	975,389
Employee benefits	19,727	41,936	16,436	10,604	32,713	11,081	25,362	3,497	-	161,356	42,806	204,162
Payroll taxes	10,754	13,299	5,664	6,713	16,743	5,948	14,333	2,176	-	75,630	21,190	96,820
Consultants	-	-	60	150	-	-	-	-	-	210	300	510
In-kind salaries	-	-	-	-	-	82,485	-	-	-	82,485	-	82,485
Occupancy	-	-	-	600	-	-	-	-	-	600	-	600
Telephone	530	2,936	358	414	1,418	4,610	1,176	113	-	11,555	1,454	13,009
Postage	-	11	-	-	378	98	155	100	-	742	441	1,183
Office supplies	525	613	321	560	1,421	331	965	108	-	4,844	1,452	6,296
Program materials	2,245	3,828	6,583	471	1,210	511	1,435	1,533	-	17,816	387	18,203
Utilities	32,471	10,683	395	1,635	1,625	579	1,343	201	-	48,932	1,438	50,370
Food	-	2,376	-	-	-	-	-	-	-	2,376	-	2,376
Printing	-	-	-	-	-	515	662	-	-	1,177	-	1,177
Travel	207	1,579	1,552	892	3,724	107	3,445	165	-	11,671	1,348	13,019
Insurance	6,294	3,386	1,049	1,662	3,971	1,479	2,286	342	-	20,469	4,518	24,987
Staff training	324	1,514	625	1,451	520	94	2,267	154	-	6,949	1,839	8,788
Other	62	893	46	-	-	-	3,201	250	-	4,452	11,411	15,863
Restricted expense	-	-	-	-	-	-	-	-	15,235	15,235	-	15,235
Dues and subscriptions	-	-	-	-	402	95	1,240	20	-	1,757	3,295	5,052
Equipment and technology	1,714	4,811	1,086	1,311	2,905	1,295	2,443	356	-	15,921	4,791	20,712
Repairs and maintenance	42,466	8,624	638	756	1,463	524	1,206	179	-	55,856	1,285	57,141
Audit	1,384	2,216	935	1,092	2,389	851	1,974	295	-	11,136	2,114	13,250
Client resources	2,330	16,728	-	598	771	-	-	-	-	20,427	-	20,427
Interest	8,011	891	429	1,777	1,207	430	997	149	-	13,891	1,067	14,958
Total expenses before depreciation	236,811	248,089	91,789	91,137	243,987	171,412	211,262	32,165	15,235	1,341,887	320,125	1,662,012
Depreciation	36,267	5,149	544	1,368	2,089	744	1,726	258	1,312	49,457	5,039	54,496
Total expenses	\$ 273,078	253,238	92,333	92,505	246,076	172,156	212,988	32,423	16,547	1,391,344	325,164	1,716,508

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statements of Cash Flows
For the Years Ended September 30, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 21,555	(41,626)
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by operating activities:		
Depreciation	52,064	54,496
Contributions restricted for long-term purposes	(34,209)	(20,022)
Loss on disposal of fixed assets	-	77,420
(Increase) decrease in assets:		
Grants and accounts receivable	(13,850)	108,555
Prepaid expenses	(2,380)	551
Increase (decrease) in liabilities:		
Accounts payable	8,890	(4,440)
Accrued payroll and related expenses	3,659	(1,174)
Accrued compensated absences	(3,653)	(8,576)
Escrows and amounts held for others	(187)	(4,213)
Net cash and cash equivalents provided by operating activities	31,889	160,971
Cash flows from investing activities:		
Sale of property and equipment	-	3,612
Purchase of property and equipment	(5,150)	(6,760)
Net cash and cash equivalents used in investing activities	(5,150)	(3,148)
Cash flows from financing activities:		
Payments on long-term debt	(24,067)	(26,715)
Proceeds on long-term debt	14,000	-
(Repayments) proceeds from line of credit	(42,500)	(32,500)
Contributions restricted for long-term purposes	34,209	20,022
Net cash and cash equivalents used in financing activities	(18,358)	(39,193)
Net change in cash and cash equivalents	8,381	118,630
Cash and cash equivalents, beginning of year	255,098	136,468
Cash and cash equivalents, end of year	\$ 263,479	255,098
Supplemental disclosures:		
Cash paid during the year for interest	\$ 10,714	14,958
Simultaneous investing and financing activities:		
Payoff of long-term debt thru sale of property and equipment	\$ -	90,901

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Notes to Financial Statements

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - Caring Unlimited, Inc. (the Organization) is a nonprofit corporation organized under the laws of the State of Maine to provide emergency food, shelter, and supportive referrals to women in crisis situations which includes, but is not limited to, domestic violence. Such services are also provided to those minor children legally in the client's custody. Caring Unlimited, Inc.'s services include a 24-hour crisis intervention hotline, emergency safe home, transitional housing program, support groups for abused women, and community and school outreach programs promoting public awareness and training.

Basis of Accounting - Caring Unlimited, Inc.'s financial statements follow the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and accordingly, reflect all significant receivables, payables, and other accruals.

Basis of Presentation - During the fiscal year ended September 30, 2019, the Organization adopted the provisions of FASB Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. In accordance with these provisions, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that 1) may or will be met either by actions of the Organization and/or the passage of time or 2) they be maintained in perpetuity by the Organization. Generally, the donors of net assets with donor restrictions that are to be maintained in perpetuity, permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

As of September 30, 2019 and 2018, the Organization had no net assets with donor restrictions that were required to be maintained in perpetuity.

Income Taxes - Caring Unlimited, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has also been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Code.

Accounting principles generally accepted in the United States of America requires management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service and state taxing authorities. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Donated Assets and Services - Assets received as donations are recorded and reflected in the accompanying financial statements at their estimated fair value on the date received. The value of contributed services are recorded as contributions in the financial statements if these services enhance or create non-financial assets, or the services require specialized skills which typically would have to be purchased if not provided by donation.

Cash and Cash Equivalents - Management considers all financial instruments with an original maturity of three months or less to be cash equivalents.

Grants and Accounts Receivable - Caring Unlimited, Inc. operates primarily in York County and receives grants and awards to provide programs in this area. For each of the years ended September 30, 2019 and 2018, management established an allowance for uncollectible accounts in the amount of \$2,281, based on estimated collection rates.

Building and Equipment - Building and equipment with an individual purchase price of \$3,000 or more are capitalized and carried at cost, or fair value if donated. Depreciation of property and equipment is recorded using the straight-line method for financial reporting purposes over the various assets' estimated useful lives, which range from 5 to 40 years. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred.

Contributions - Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value on the date the contribution is made. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution and nature of fundraising activity.

Contributions of land, buildings, and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the net assets without donor restrictions class. Contributions of cash or other assets with donor restrictions, to be used to acquire or construct land, buildings, and equipment, are reported as revenues of the net assets with donor restrictions class and are temporary in nature; the restrictions are considered to be released at the time such long-lived assets are placed in service.

Contributions with Restrictions Met in the Same Year - Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net assets with donor restrictions class, and a reclassification to net assets without donor restrictions is made to reflect the expiration of such restrictions.

Concentration of Risk/Economic Dependency - A significant portion of the Organization's annual funding is provided through a grant from the Maine Department of Health and Human Services. Any significant reduction in this funding could affect the Organization's ability to fulfill its mission.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses in the reporting period. Actual results could differ from these estimates.

Functional Expenses - Expenses are assigned or allocated to both programs and supporting general and administrative services. Salaries and wages are assigned based on actual time spent by staff members. Other direct expenses are assigned to programs or supporting services based on the cost objective served. Occupancy expenses are allocated in relation to the number of full-time equivalent staff positions assigned to each program. Fundraising expenses for each of the years ended September 30, 2019 and 2018 was \$2,950 and are included within management and general expenses.

New Accounting Pronouncements - In February 2016, the FASB issued ASU No. 2016-02 *Leases (Topic 842)*. Under ASU 2016-02, at the commencement of a long-term lease (greater than 12 months), the lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. The ASU will be effective for the Organization on July 1, 2020, though early adoption is permitted. Application of this standard must be applied using a modified retrospective transition approach for leases existing at the earliest comparative period presented in the financial statements. The Organization is currently evaluating the impact of this pending ASU on the financial statements, but does not expect significant changes as a result of its adoption. In November 2019, the FASB issued ASU No. 2019-10, which delayed the implementation date of ASU 2016-02 for one year. The revised effective date for nonprofit organizations is for fiscal years beginning after December 15, 2020.

Reclassifications - Certain prior year balances have been reclassified for comparative purposes to conform to the current year financial statement presentation. Such reclassifications had no effect on the results of operations as previously reported.

CONCENTRATION OF CREDIT RISK

Caring Unlimited, Inc. maintains cash balances at a local bank. As of September 30, 2019 and 2018, deposits were insured by the FDIC up to a maximum amount of \$250,000. The Organization had uninsured cash balances of \$42,205 and \$16,222 at September 30, 2019 and 2018, respectively.

LINE OF CREDIT

As of both September 30, 2019 and 2018, Caring Unlimited, Inc. had an available line of credit in the amount of \$150,000 with a local bank. Outstanding balances on the line of credit are payable upon demand and secured by all corporate assets, and carry interest payable monthly at prime plus 1%, which equated to 6.00% and 6.25% at September 30, 2019 and 2018, respectively. As of September 30, 2019 and 2018, the total outstanding balances on this line were \$75,000 and \$117,500, respectively.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

SALE OF PROPERTY

In April 2018, the Organization sold property held in Biddeford, Maine with an original cost of \$207,073 that was used as part of transitional housing. In conjunction with this sale, the outstanding balance of their loan in the amount of \$90,901 was discharged, and an overall loss on the sale of was \$77,420 was incurred.

LONG-TERM DEBT

Long-term debt consisted of the following at September 30:

	<u>2019</u>	<u>2018</u>
Maine State Housing Authority Repair Loan, no interest, payments of principal deferred until maturity, due in full May 29, 2049, secured by real estate.	\$ 14,000	-
Mortgage payable to Kennebunk Savings Bank, monthly payments of principal and interest in amounts ranging from \$2,742 to \$3,445, interest is variable at prime plus 150 basis points, due in full on June 23, 2024, secured by real estate.	130,569	154,636
Subtotal	144,569	154,636
Less current portion	(26,092)	(23,646)
Long-term debt	\$ 118,477	130,990

The following summarizes Caring Unlimited, Inc.'s debt maturities for the years ending September 30:

2020	\$ 26,092
2021	28,791
2022	31,770
2023	35,057
2024	8,859
Thereafter	14,000
Total	\$ 144,569

FORGIVABLE DEBT

In June, 2004, the Organization executed a forgivable promissory note with the Maine State Housing Authority (MSHA) in the amount of \$781,990 for the building. The note shall be forgiven automatically and without further action by MSHA fifteen (15) years from the date that MSHA determines that the rehabilitation of the building has been completed (November, 2019), provided the Organization remains in compliance with the terms provided in the note. As of November 12, 2019, this loan has been discharged.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

BOARD DESIGNATED NET ASSETS

The Organization has designated certain cash funds to be held at the Board's discretion for purposes of setting aside a reserve to support the Organization's operations. The balances of such board-designated cash amounted to \$252,464 and \$254,711 at September 30, 2019 and 2018, respectively.

RESTRICTIONS AND LIMITATIONS OF NET ASSET BALANCES

Net assets without donor restrictions consisted of the following at September 30:

	<u>2019</u>	<u>2018</u>
Board designated	\$ 252,464	254,711
Undesignated	226,583	200,281
Totals	\$ 479,047	454,992

Net assets with donor restrictions consisted of the following at September 30:

Subject to appropriation and expenditure when a specified event or time occurs:

	<u>2019</u>	<u>2018</u>
HUD Grant used to purchase real property	\$ 110,000	130,000
AED Grant	1,939	2,133
ARR Grant	7,436	7,436
Client Emergency Fund	5,802	7,110
Maine Community Foundation Funds	5,832	832
Outreach Fund	281	281
Tenants' Matching Fund	-	1,051
Shelter Fund	8,154	8,154
Tanya's Fund	7,345	4,216
All other	13,900	1,976
Totals	\$ 160,689	163,189
Total net assets with donor restrictions	\$ 160,689	163,189

RESTRICTED GRANT FUNDS USED TO PURCHASE LONG-LIVED ASSETS

In 2003, the Organization used certain federal grant funds to purchase real property which has been subsequently converted into a transitional housing facility. The amount of such grant funding was \$400,000. As the underlying grant agreement requires the facility to be used for a certain stated purpose for a minimum of 20 years, the net assets arising from this grant have been classified as net assets with donor restrictions that are temporary in nature, and will be reclassified as net assets without donor restrictions over the required term of the specified use noted above, in accordance with accounting principles generally accepted in the United States of America. For each of the years ended September 30, 2019 and 2018, the amount of such reclassification was \$20,000, respectively, leaving a balance of \$110,000 and \$130,000 included in net assets with donor restrictions that are temporary in nature at September 30, 2019 and 2018, respectively.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

OPERATING LEASES

Caring Unlimited, Inc. is obligated under several non-cancelable operating leases through which it has obtained the use of certain office equipment. For each of the years ended September 30, 2019 and 2018, total rent expense paid under these lease arrangements amounted to \$6,155. Future minimum required lease payments under non-cancelable agreements, are as follows:

<u>Fiscal year ending September 30</u>	<u>Amount</u>
2020	\$ 8,220
2021	2,954
Total	\$ 11,174

DONATED ASSETS AND SERVICES

For the years ended September 30, 2019 and 2018, the Organization recognized contributed service donations of \$79,925 and \$82,485, respectively, which are classified in the Organization's financial statements as in-kind support and an offsetting in-kind salaries expense.

403(B) RETIREMENT PLAN

The Organization maintains a Section 403(b) Retirement Plan for its employees. For the year ended September 30, 2018, elective employee deferrals were matched by the Organization in an amount equal to 10% of such deferrals, up to a maximum match of \$250 per employee. Effective January 1, 2019, the plan was amended to provide for an employer match equal to a maximum of 2% of the employee's compensation. The Organization recognized \$8,039 and \$1,974 in expense arising from such matching contributions for the years ended September 30, 2019 and 2018, respectively.

CONTINGENCIES

Caring Unlimited, Inc. participates in various state governmental grant programs subject to future program compliance audits by the grantors or their representatives. Accordingly, Caring Unlimited, Inc.'s compliance with applicable grant requirements may be established at some future date. The amount, if any, of liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditure:

Cash and cash equivalents	\$ 263,479
<u>Grants and accounts receivable, net</u>	<u>160,992</u>
Total	\$ 424,471

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued

LIQUIDITY AND AVAILABILITY OF RESOURCES, CONTINUED

None of the Organization's cash or accounts receivables are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The grants receivable are subject to implied time restrictions but are expected to be collected within one year.

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As more fully described in the "Lines of Credit" note, the Organization has one committed line of credit in the amount of \$150,000 which it could draw upon in the event of an unanticipated liquidity need.

METHOD USED FOR ALLOCATION OF EXPENSES

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Program costs are reported based upon direct charges incurred for the respective program. All other costs not directly incurred for a particular program, are classified as supporting service costs and are reported as general, and administrative expenses.

SUBSEQUENT EVENTS

In accordance with FASB ASC 855-10 *Subsequent Event*, management has evaluated subsequent events for possible recognition or disclosure through March 9, 2020, which is the date these financial statements were available to be issued.

Effective November 4, 2019, the Organization entered into a promissory note with Maine State Housing Authority for a Supporting Housing Repair loan in the amount of \$55,000. This loan will bear interest at 0%. There will be no payments of interest or principle due until maturity in November, 2049 as long as the Organization continues to use its property for the purpose of transitional housing.

In addition, the Organization has added a temporary line of credit for \$100,000 and is working on securing a permanent increase to its line of credit for a total of \$250,000.

WHAT WE DID LAST YEAR

From October 1, 2018 through September 30, 2019 Caring Unlimited staff and volunteers assisted 2,040 unduplicated individuals including 1,737 women, 161 children and 142 men whose lives were affected by domestic abuse. They received 20,221 hours of direct safety planning and support services. During the same period, our Community Response Program provided about 4,000 hours of domestic violence education services during 250 presentations at community-based organizations, agencies and schools throughout our York County communities.

Dear Caring Unlimited,

I have been through the wringer in the last ten years. When I called the helpline, it was a leap into the unknown. It was the best leap I've ever taken. I was going through a bad divorce and was homeless. Talking to you gave me the strength to walk away to new opportunities. My children are safe and happy now. They can relax and enjoy their own space in a quiet, loving, safe, home. I am so thankful I called Caring Unlimited and that you answered my call to a better life. ~2019

24-HOUR HELPLINE

We responded to 1,204 individuals on the Helpline (2,226 calls), at Outreach Resource Centers throughout York County and through our Child Protective Liaison as they sought assistance with safety planning, crisis intervention, emotional support and links to needed services.

EMERGENCY SHELTER

99 individuals including 52 women and 47 children who were not safe in their homes found safe haven and support through CU's Emergency Shelter Program. They spent a total of 4,475 days and nights in shelter and received 4,063 hours of individual and group services while there.

TRANSITIONAL HOUSING AND SERVICES

58 women and children received 777 hours of individual and group services while living in our Transitional Housing Program for up to 24 months as they worked to make a fresh start after leaving their abuser.

SUPPORT AND EDUCATION GROUPS

Safety planning and empowerment groups for victims of domestic abuse are offered weekly throughout York County. Last year a total of 289 individuals (179 women and 110 children) received 3,651 hours of group services through CU's Outreach Services Program.

LEGAL ASSISTANCE / COURT ADVOCACY

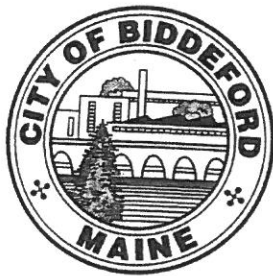
643 individuals received 4,376 hours of legal assistance with Protection From Abuse and other legal matters necessary for them to become safe from abusive partners.

COMMUNITY RESPONSE PROGRAMS

Last year CU's Community Education and School-Based Prevention Programs provided 250 community education and training presentations as well as consultation to thousands of individuals within the local justice system, school systems, social service organizations, the health care community, and businesses.

VOLUNTEER PROGRAM

Our ability to provide around the clock services depends heavily on the ongoing dedication and commitment of our volunteers. Last year 53 individuals contributed 3,654 hours of service on the helpline, in shelter, helping out with support groups, working with children and by meeting a number of other needs within the organization!



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	<u>MaineHealth Care at Home</u>
Principal Address:	<u>15 Industrial Park Rd</u> <u>Saco, ME 04072</u>
Executive Director:	<u>Donna DeBlois</u>
Contact Person/Phone Number:	<u>Roy Garland / 207-391-6513</u>
Est. Total Agency Budget for 2020/2021:	<u>\$33,500,000</u>
Actual 2019/2020 Budget:	<u>\$33,142,968</u>
Amount requested from the City of Biddeford:	<u>\$5,000.00</u>
What percent of your annual budget does this request equal:	<u><1%</u>

SECTION II. PROGRAM DESCRIPTION

MaineHealth Care at Home is a 501(C) (3) not-for-profit, licensed home health and hospice organization serving southern and MidCoast Maine, and a member of MaineHealth.

Describe the health or human service need that your program addresses:

Home health care is a service that allows patients to receive necessary medical treatment, maintain independence and achieve maximal functional ability. These services are essential in the effort to keep families and elders in the comfort of home and part of their community as they navigate the challenges of injury or illness. It is our experience that without home health care services, many residents of Biddeford and other Maine communities would be forced to receive alternative, high-cost care delivered in nursing facilities, hospitals, or rehabilitation centers-- or they may forego necessary care altogether. These forms of care are costly, both to the patient/family as well as the health system, and stress the health care infrastructure beyond what is necessary.

Difficult medical situations occurring in the lives of poor, underserved, or otherwise at-risk individuals present a significant public health concerns as care can often be compromised as a result of a lack of means. In addition, we believe that our presence in the home allows clinicians to identify and address any additional needs present, such as a need for fuel assistance, nutrition, or referral for cases including abuse/neglect or conflict.

The goal for this program is essentially **our mission:**

“Helping people to be as healthy and independent as possible at home and in the community.”

Within this mission, we strive to insure that individuals have access to quality home health care, without regard to financial resources or payer source. We rely on a collection of funding sources to help offset the costs of charity care. These funding sources include towns and cities throughout our service area, annual fund appeals, philanthropic organizations, individual donors, and other sources.

MHCAH is meeting the urgent need to accept all patients requiring skilled levels of home health care and not deny services to those who lack insurance or resources. We are significantly challenged to meet needs of an increasing elderly population and a growing number of low-income individuals, between the ages of 19 – 64, who lack insurance or resources to access care. We also care for young families who are challenged in caring for medically fragile children with significant health care costs.

In FY19, MHCAH provided approximately \$350,000 of charity care and an additional \$1,050,000 of care not reimbursed by government programs. Along with securing access to care, MHCAH is an important player in the reduction of expensive hospitalizations and delivering cost effective care to Maine’s at-risk populations that include new mothers, frail infants and medically fragile children. Municipal support is an important resource to helping MHCAH maintain this access, and the alleviation of the burden on emergent care personnel is beneficial to the municipalities affected.

MHCAH strives to expand access to the benefits of home health care and help to reduce the overall costs of more expensive health treatment. In 2018, Maine ranked fourth nationwide for deaths caused by chronic disease, costing more than \$1.5 billion. A significant portion of these costs result from frequent hospitalizations. Roughly 75% of Maine residents die from one of these diseases. Home health care is a proven, cost effective alternative to costly hospitalization and nursing home institutionalization. The average reimbursement for services to care for a patient with a 60-day plan of care under Medicare is approximately \$2,300 in comparison to an average rate of hospitalization in Maine of about \$12,000.

How is that need determined or measured?

MaineHealth Care at Home is assuring access to comprehensive health care services by delivering home based health care services to elders at or over the age of 65 and those under 65 who require skilled services following an acute illness, surgery or an exacerbation of a chronic disease. Access to home health services is secured through a centralized intake service operating 7 days a week. MHCAH has 24/7 on-call nurses who triage patient calls, coordinate with physicians and initiate clinical interventions as needed.

MHCAH offers a multitude of programs that rely, to some degree, on supplemental funding from third party sources. These programs are described as follows:

- Through a contract with the State of Maine's Department of Health and Human Services, MaineHealth Care at Home is contracted to provide Maternal & Child Health Nursing Services to clients of the program residing in Cumberland and York Counties. Through this program, a pediatric team of nurses care for women who face high-risk pregnancies, newborns with critical health care needs and children who face serious illnesses. We also provide education, guidance and support to new parents, helping them to give their baby a healthy start. As these services are state-funded, all services are provided free of charge to clients.
- Our Population Health services, provided by a team of registered nurses, offer essential health education, health promotion, medical screenings and tests, vaccinations, disease detection, monitoring and referral services. Clinics are open to anyone age 18 or older, with the majority of clients being elderly, over age 60. Regularly scheduled foot care clinics are scheduled at the Lafayette Center, Atria, Bradford Commons, St. Andre Health Care, Wardwell, and other participating facilities in and around Biddeford, in addition to clinics across our service area. The clinics allow us to provide health care services in non-traditional settings where elderly residents in particular are comfortable gathering. Risk factors are often identified that, if undetected, could lead to more serious health conditions or exacerbate an existing condition. If a risk factor is identified at a clinic, the nurse offers educational materials on the topic and refers the patient to a physician or appropriate community resource.
- Included within Population Health are our *ConnectedCare Clinics*, which leverage telehealth technology to provide underserved facilities and communities with free, skilled, nurse-led clinics. The clinics provide a linkage to other community health resources and intend to limit the detrimental effects of certain social determinants of care. Two clinics have been set up to serve Long Island and Chebeague Island, both of Casco Bay, as leaders in both communities have identified this form of service to be of importance to the largely isolated community members. Collectively, the 11 *ConnectedCare Clinics* have brought accessible, affordable, and skilled care to numerous communities that would not otherwise be afforded such services close to home.

Financially, the need for funding is determined and measures largely through an evaluation of our total incurred costs that result from a lack of reimbursement. In FY19, MHCAH provided approximately \$350,000 of charity care and an additional \$1,050,000 of care not reimbursed by government programs, as stated previously. A large portion of our population under care present a challenge for for-profit home health agencies, as unreliable payment and difficult, often costly care plans and other issues generally lead these agencies to "pass off" these patients to other agencies that are better suited to provide care to such individuals. MaineHealth Care at Home is proud to operate as a not-for-profit agency and function as this much-needed facilitator of care for these individuals and families. To maintain this strategy and uphold the values of our agency and MaineHealth as a whole, these decisions dictate much of our development initiatives.

How is your program attempting to meet that need and what is the outcome that you expect to achieve? (Please be as specific as possible)

Specific Key Outcomes:

Outcome 1: Individuals have access to quality health care.

Outcome 2: Individuals improve health and safety

Outcome 3: Individuals avoid unnecessary hospitalization

Unit of Service: One skilled nursing, therapy or social work home visit in our Home Health Program.
One test, foot care service or counseling session in our Community Health Program.

We can report on the number of patients who receive services, the number of patients who receive charity care and the quality measures related to hospitalization rates and other key measures of quality as reported by HomeHealth Compare. In FY19, MHCAH brought care, healing and comfort to more than 26,000 children, adults and elders:

- 17,200 patients benefited from over 162,000 home visits from our team of registered nurses, rehabilitative therapists, social workers, home health aides, and nutritionists, affording them the peace, safety, and comfort they want wherever they call home
- 2,000 newborns and mothers received in-home nursing services, at no charge, through a state-funded Maternal and Child Health program that promoted a safe and supportive environment.
- 480 hospice patients received comprehensive and holistic services to aid in their comfort through the end-of-life process.
- 175 hospice patients and their families found peace, dignity, and a supportive environment through a stay at the Sussman House.
- 2,800 individuals improved their health and wellness through foot care, screenings, and education services supported by innovative telehealth technologies at public health clinics through southern Maine
- 900 individuals lived more safely with Lifeline Emergency Response System.

What process does your agency undertake annually to evaluate the effectiveness of your program(s)?

Our adult-based home health program has a robust, continuous quality improvement program that incorporates focused medical audits, internal monitoring, process improvement plans with oversight from a Quality Assessment & Performance Improvement Program comprised of community leaders. In addition, MHCAH is mandated to submit data to the Centers for Medicare and Medicaid service for public reporting using OASIS-a comprehensive and mandated standard assessment tool for patients covered by Medicare and Medicaid. OASIS data is used to guide quality and performance improvement efforts. Public reports are found at www.medicare.gov.

Since the onset of the COVID-19 pandemic, MaineHealth Care at Home has taken additional steps to streamline effectiveness and communication amongst clinical leadership. Through a daily check-in conference, all clinical leadership has worked together toward the goal of furthering the quality and coordination of service delivery

MHCAH also surveys patient experience through NRC Picker-a national survey and benchmarking vendor. Survey questions are standardized through CMS and publicly reported across the nation. MHCAH submits surveys to both its adult and pediatric populations.

The pediatric program consistently incorporates assessment, inquiry, screening, nursing interventions, referral and documentation as methods to measure the degree of effectiveness in meeting the project's defined performance indicators and outcomes. Source of data for all objectives is the client record. Program nurses

document assessment results, observations, self-reported client behavior scores, and all interventions in a unique clinical record. The program utilizes comprehensive assessment tools including the review of vital signs, respiratory status, cardiac function, immunization history, nutrition, development progress, mental status, safety and neurological status.

Within the Maternal & Child Health Program, evaluators from the State continually receive data regarding visit details, ensuring our performance and proper provision of services within the program.

Client eligibility criteria:

Admission to services is centralized through the intake department's toll free number that operates Monday – Saturday, with evening and Sunday referrals handled through clinical supervisors. Home health services are predominantly delivered in the home with scope of services, frequency of visits and length of service determined by the health care needs of the patient and eligibility criteria established by Medicare, MaineCare, grants, private insurance and other third party payers. Financial eligibility for charity care funds is determined through a sliding fee formula based on 175% of the federal poverty level. MHCAH does not discriminate against any person based on race, color, religion, sexual orientation, national origin, age, gender, disability, veteran status or lifestyle.

Describe fee structure:

Although our agency has a published Charge Schedule, services are either reimbursed by third party payers, subject to the sliding fee program or charges allocated to our Charity Care Program.

Describe services provided:

Home health services are provided to elders at or over the age of 65 and those under 65 who require skilled services following an acute illness, surgery or an exacerbation of a chronic disease. Access to home health services is insured through a centralized intake service operating 7 days a week. MHCAH has 24/7 on-call nurses who triage patient calls, coordinate with physicians and initiate clinical interventions as needed.

Home Health Services include:

- Nursing Care – nurses provide medical assessment, monitoring, wound care, pain management, education, infusion, palliative care, cardiac care and Telehealth.
- Rehabilitative Therapy – physical, speech and occupational therapists help patients who have experienced major trauma or illness gain strength and skills to promote independent living.
- Home Health Aides Services – aides help patients with bathing, grooming, dressing, eating, walking or simply getting out of bed.
- Counseling & Emotional Support – social workers help patients address the emotional aspects of illness, injury or major life change.
- Telehealth Services – web-based technology offering vital sign monitoring, assessment and health education
- Nutritional Counseling – diabetic educators and nutritionists help patients with complex nutritional needs through education and support to prevent or control diabetes.
- Telehealth Services – advanced technology with monitoring tools to provide daily assessment, education and intervention
- Hospice Care – interdisciplinary team of clinician that provides relief from the pain and symptoms association with serious illness for patients in the MidCoast region.

We also offer a wide array of specialty services including cardiac, pulmonary and stroke care, post-operative care, home safety evaluations, pediatric care, palliative care, infusion therapy, lifeline, and wound care.

Our Community Health and Wellness services, provided by a team of registered nurses, offer essential health

education, health promotion, medical screenings and tests, vaccinations, disease detection, monitoring and referral services. Clinics are open to anyone age 18 or older, with the majority of clients being elderly, over age 60. Flu shot clinics are open to adults and children over age 8, with specially designated clinics available to younger children. The clinics allow us to provide health care services in non-traditional settings where elderly residents in particular are comfortable gathering. Risk factors are often identified that, if undetected, could lead to more serious health conditions or exacerbate an existing condition. If a risk factor is identified at a clinic, the nurse offers educational materials on the topic and refers the patient to a physician or appropriate community resource.

What accommodations are made to those applicants with zero income?

For patients in need of services who lack insurance or other resources to pay for care, MaineHealth Care at Home offers a sliding fee structure based on 175% of the Federal Poverty Level. Patients receive care at no charge or at a reduced rate, and no patient in need of home health care is denied services due to an inability to pay.

Are fees charged for General Assistance referrals? No

If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Our main office is located in Saco; however, as a home health care organization, the majority of our work is carried out in the homes of our patients. Please see the attached Services to the Community report for the specific services provided in Biddeford.

Define a unit of service as it pertains to the program:

A skilled nursing visit, rehabilitative session or social work counseling session offered in the home setting.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain. Collaboration and coordination with other healthcare providers and community based programs are central components of our work. Examples include several hospital initiatives; collaboration with MaineHealth Hospice and Palliative Care Workgroups, Heart Failure Workgroup, and Telehealth Groups. We also collaborate with Agencies on Aging, Department of Health & Human Services, Center for Disease Control, Office of Family Services, etc. We insure that patients and major healthcare referrers are informed about our services in several ways; shared medical record, with dedicated liaisons working with partners at Maine Medical Center, Southern Maine Health Care, Pen Bay Medical Center, and other MaineHealth entities. Additionally, we participate in several transitions of patient care workgroups, networking groups with social service providers, and other collaborative efforts.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

Annual Basis

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019 / 2020	RECEIVED FOR CY 2019 OR FY 2019 / 2020	BUDGETED FOR CY 2020 OR FY 2020 / 2021
Federal	T. XVIII (MEDICARE)	23,781,187	\$25,767,794.00	\$25,861,062.00
State	T. V (MAINECARE)	1,778,654	\$2,362,366.00	\$2,754,625.00
County		0	\$0.00	\$0.00
Municipal	T. 22-A	120,961	\$135,000.00	\$82,000.00
JTPA		0	\$0.00	\$0.00
3 RD Party		0	\$0.00	\$0.00
Fees/Tuition	(PRIVATE PAY)	386,000	\$266,677.00	\$395,000.00

Private Insurance	(PRIVATE INS.)	3,925,439	\$3,373,118.00	\$4,941,938.00
Endowments		0	\$0.00	\$0.00
United Way		0	\$0.00	\$0.00
Grants	(FOUNDATIONS)	605,131	\$635,650.00	\$640,500.00
Other Income/Surplus	(MISC.)	513,932	\$527,111.00	\$686,211.00
In-kind Contributions				
Totals		31,111,304	30,969,440	35,361,336

Total number of individuals served (unduplicated): ~12,000

Total number of units provided: ~130,000

Total number of individuals served from Biddeford: 1,103

Percent of total client count that are residents of the City of Biddeford: 9%

What other municipalities provide financial assistance and how much does each provide?

Baldwin - \$3,200

Brownfield - \$250

Cape Elizabeth - \$2,275

Casco - \$4,000

Cumberland - \$500

Denmark - \$500

Gray - \$2,500

Naples - \$1,000

North Yarmouth - \$500

Sebago - \$500

Westbrook - \$7,200

Windham - \$500

Arundel - \$1,450

Cornish - \$500

Eliot - \$2,000

Hollis - \$1,850

Kennebunk - \$2,500

Kennebunkport - \$1,000

North Berwick - \$7,600

Shapleigh - \$2,000

Wells - \$7,000

York - \$2,000

Do you receive funding from Biddeford's CDBG program? If yes, for what services? No

Per capita cost of service(s); each individual counted only once: \$ 1,510.44 per patient

Unit of service cost: \$ 146.30 per visit

How many members of your agency have authority to decide where/how your funds will be spent?

Our Senior Team totaling 7

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

All 7 of them

Agencies **REQUIRED** to file yearly audits—include a copy of last audited financial statement.

Agencies **NOT REQUIRED** to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. No

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM-

*Italics are in reference to estimates***Support Revenues and Expenses**

Agency: <u>MaineHealth Care at Home</u>	Last Year budget	Last year actual	This year budget	Next year proposed
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford	0	0	0	0
Contributions	-	-	-	-
Fund Raising	195,000	166,364	190,000	200,000
Legacies and Bequests	-	-	-	-
Contributed by Associated Organizations	-	-	-	-
Government: Federal	27,000,000	25,767,794	25,500,000	27,000,000
Government: State	2,950,000	2,362,366	2,900,000	2,500,000
Government: County	-	-	-	-
Government: Municipalities	80,000	59,325	80,000	70,000
Membership dues	-	-	-	-
Program Fees	300,000	266,667	380,000	300,000
Sales of Materials	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous Revenue	4,836,336	4,427,428	4,722,860	4,500,000
TOTAL SUPPORT REVENUE	35,361,336	33,049,944	33,772,860	34,570,000
OPERATING EXPENSES				
Salaries	20,648,803	19,400,037	19,292,404	19,500,000
Employee Benefits	5,208,555	4,875,603	4,884,774	5,000,000
Payroll Taxes, etc.	-	-	-	-
Professional Fees	3,894,227	4,134,255	4,621,237	4,500,000
Supplies	1,292,801	1,287,063	1,281,303	1,250,000
Telephone	-	-	-	-
Postage and Shipping	-	-	-	-
Occupancy	2,814,472	2,437,132	2,377,571 (facil.)	2,400,000
Rental and Maintenance of Equipment	-	-	-	-
Printing and Publication	-	-	-	-
Travel	-	-	-	-
Conferences and Meetings	-	-	-	-
Specific Assistance to Individuals	-	-	-	-
Membership Dues	-	-	-	-
Awards and Grants	-	-	-	-
Miscellaneous	772,134	642,361	685,679	750,000
TOTAL OPERATING EXPENSES	34,630,992	32,776,451	33,142,968	33,400,00
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES				
Payments to Affiliates	-	-	-	-
Board Designations for Specific Future Use	3,000,000	3,082,956	3,000,000	3,000,000
Depreciation Expenses	-	-	-	-
TOTAL OF ALL EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES				

AGENCY INDEPENDENT FUND RAISING SURVEY

Please complete the following regarding all independent fund raising activities contemplated during the next year.

Mark with an * any activities that are new this year.

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Annual Appeal	Employees, past donors, past patients, partners	\$15,000	\$25,000	9/1/2021-12/10/2021
Continual patient feedback solicitation	Current/past patients and their family	\$15,000	\$15,000	10/1/2020-9/31/2021
Hospice Solicitation	Families of former hospice patients	\$6,000	\$20,000	7/31/2021-9/31/2021
Past "large donor" appeal	Former partners in services	\$2,000	\$10,000	10/1/2020-9/31/2021

Does your agency plan any Capital Fund Drives during the next 3-5 years? If yes, please complete the following: NO

Description/Purpose	Primary Sources	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates

SECTION IV. VALIDATION

I, Roy Garland, of MaineHealth Care at Home
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
Development & Marketing Coordinator.
(Title)

Roy Garland

Signature/Title

8/3/2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

Extended to August 15, 2019

OMB No. 1545-0047

Form **990**

Return of Organization Exempt From Income Tax

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

2017

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning OCT 1, 2017 **and ending** SEP 30, 2018

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 MAINEHEALTH CARE AT HOME
Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 15 INDUSTRIAL PARK DRIVE
 City or town, state or province, country, and ZIP or foreign postal code
 SACO, ME 04072

D Employer identification number
 22-2571902

E Telephone number
 207-284-4566

F Name and address of principal officer: Donna DeBlois
 same as C above

G Gross receipts \$ 33,384,701.

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: WWW.HOMEHEALTH.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1972 **M State of legal domicile:** ME

Part I Summary

Briefly describe the organization's mission or most significant activities: HELPING PEOPLE TO BE AS HEALTHY AND INDEPENDENT AS POSSIBLE AT HOME AND IN THE COMMUNITY.

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>HELPING PEOPLE TO BE AS HEALTHY AND INDEPENDENT AS POSSIBLE AT HOME AND IN THE COMMUNITY.</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	11
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	105
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	3,892.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 937,133. Current Year: 766,145.
	9	Program service revenue (Part VIII, line 2g)	28,275,557. 30,146,005.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	157,843. 85,122.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	199,544. 94,221.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	29,570,077. 31,091,493.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	22,341,891. 22,735,792.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0. 0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	7,772,062. 7,348,990.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	30,113,953. 30,084,782.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	-543,876. 1,006,711.	
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	
	20	Total assets (Part X, line 16)	Beginning of Current Year: 11,668,480. End of Year: 12,725,033.
	21	Total liabilities (Part X, line 26)	4,982,071. 4,755,862.
22	Net assets or fund balances. Subtract line 21 from line 20	6,686,409. 7,969,171.	

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: Elaine Collins Date: 8.9.19.

Type or print name and title: Elaine Collins, CFO

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____

Firm's name: Return prepared by a non-paid preparer Firm's EIN: _____

Firm's address: _____ Phone no.: _____

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

732001 11-28-17

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2017)

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: HELPING PEOPLE TO BE AS HEALTHY AND INDEPENDENT AS POSSIBLE AT HOME AND IN THE COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O. Yes No

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

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

4a (Code:) (Expenses \$ 21,540,697. including grants of \$ 192,213.) (Revenue \$ 24,297,467.) HOMECARE: TO PROVIDE AND ASSURE EQUAL AND TIMELY ACCESS TO A COMPREHENSIVE ARRAY OF CLIENT-DIRECTED QUALITY HOME HEALTH CARE. THESE SERVICES INCLUDE VISITS FROM REGISTERED NURSES, REHABILITATIVE THERAPISTS, SOCIAL WORKERS, HOME HEALTH AIDES AND REGISTERED NUTRITIONISTS. THESE SERVICES INCLUDED 9,002 ADMISSIONS, 150,029 HOME VISITS AND \$344,161 OF FREE CARE. SEE COMMUNITY BENEFITS REPORT ATTACHED.

4b (Code:) (Expenses \$ 3,233,987. including grants of \$) (Revenue \$ 3,647,871.) VISITING HOSPICE: THE HOSPICE PROGRAM PROVIDED HEALTHCARE AND COMFORT FOR 296 TERMINALLY ILL PATIENTS WITHIN THE COMMUNITY.

4c (Code:) (Expenses \$ 523,046. including grants of \$) (Revenue \$ 589,986.) RESIDENTIAL HOSPICE - SUSSMAN HOUSE: THE SUSSMAN HOUSE IS A 7 BED HOSPICE FACILITY. THIS HOUSE ENHANCES THE CURRENT HOSPICE PROGRAM BY GIVING PATIENTS A PLACE TO GO FOR GENERAL INPATIENT CARE WHICH IS PART OF OUR CONTINUUM OF CARE. THE SUSSMAN HOUSE ALSO OFFERS A PLACE FOR PATIENTS TO GO FOR RESPITE CARE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,427,936. including grants of \$ 458,749.) (Revenue \$ 1,610,681.)

4e Total program service expenses 26,725,666.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

X

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

Main form area with questions 1a through 14b and Yes/No columns. Includes sub-questions like 1a, 1b, 2a, 3a, 3b, 4a, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b.

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

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

X

Section A. Governing Body and Management

Table with 4 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management control, and governance decisions.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest, whistleblower, and document retention policies.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed. None
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: ELAINE COLLINS - 207-284-4566
15 INDUSTRIAL PARK DRIVE, SACO, ME 04072

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DARYL CADY DIRECTOR	1.00 0.00	X						0.	0.	0.
(2) DENISE DOYON DIRECTOR	1.00 0.00	X						0.	0.	0.
(3) JOHN BENOIT DIRECTOR	1.00 0.00	X						0.	0.	0.
(4) JUDITH T STONE DIRECTOR	1.00 0.00	X						0.	0.	0.
(5) PATRICIA APRILE DIRECTOR	1.00 50.00	X						0.	360,671.	32,917.
(6) SCOTT GARDNER DIRECTOR	1.00 0.00	X						0.	0.	0.
(7) BRYAN CHRISTOFORO CHAIR	1.00 0.00	X		X				0.	0.	0.
(8) PATRICIA CAMIRE VICE CHAIR	1.00 0.00	X		X				0.	0.	0.
(9) HEIDI WIERMAN MD SECRETARY	1.00 50.00	X		X				0.	211,145.	67,670.
(10) ANTHONY T PLANTE TREASURER	1.00 0.00	X		X				0.	0.	0.
(11) Chad A. Boucher DIRECTOR	1.00 0.00	X						0.	0.	0.
(12) JEAN A. DYER DIRECTOR	1.00 0.00	X						0.	0.	0.
(13) JENNIFER MORTON DIRECTOR	1.00 0.00	X						0.	0.	0.
(14) KARY FRANCHETTI DIRECTOR	1.00 50.00	X						0.	109,132.	14,263.
(15) DONNA DEBLOIS PRESIDENT, CEO	50.00 0.00			X				259,499.	0.	27,560.
(16) ELAINE COLLINS CFO	50.00 0.00			X				172,101.	0.	28,471.
(17) MARIA MILLEFOGLIE VP - MKTING & DVLMT	50.00 0.00					X		112,346.	0.	29,088.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOCELYN CORKUM PHYSICAL THERAPIST	50.00 0.00									
(19) PAUL STELTZER VP REHAB & FACILITIES	50.00 0.00				X		108,311.	0.	32,887.	
(20) LEANN SEBREY Dir - Clinical	50.00 0.00				X		102,570.	0.	26,191.	
(21) ROBERT ABEL CNO	50.00 0.00				X		112,852.	0.	26,374.	
					X		135,267.	0.	18,652.	
1b Sub-total							1,002,946.	680,948.	304,073.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							1,002,946.	680,948.	304,073.	

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 7

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
AHSA LLC, 10126 E Cherry Bend Road, Traverse City, MI 49684	Staffing	115,968.

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 1

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	27,830.				
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)	511,852.				
	f All other contributions, gifts, grants, and similar amounts not included above	226,463.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		766,145.			
Program Service Revenue	2 a Home health care servi	Business Code 623000	30,146,005.	30,146,005.		
	b					
	c					
	d					
	e					
	f All other program service revenue		30,146,005.			
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		81,391.		81,391.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	2,296,939.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	2,293,208.			
		c Gain or (loss)	3,731.	3,731.	3,731.	
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code 900099	94,221.	94,221.		
11 a Other revenue	a					
	b					
	c					
	d All other revenue		94,221.			
e Total. Add lines 11a-11d			31,091,493.	30,243,957.	0.	
12 Total revenue. See instructions.					81,391.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,192,169.		1,192,169.	
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	17,213,046.	15,922,068.	1,290,978.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	259,968.	240,470.	19,498.	
9 Other employee benefits	2,766,266.	2,558,796.	207,470.	
10 Payroll taxes	1,304,343.	1,206,517.	97,826.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	54,866.	50,751.	4,115.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,276.	10,430.	846.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,021,762.	945,130.	76,632.	
12 Advertising and promotion	20,904.	19,336.	1,568.	
13 Office expenses	895,304.	828,156.	67,148.	
14 Information technology	946,482.	875,496.	70,986.	
15 Royalties				
16 Occupancy	1,104,923.	1,022,054.	82,869.	
17 Travel	1,193,782.	1,104,248.	89,534.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	106,109.	98,151.	7,958.	
20 Interest	36,567.	33,824.	2,743.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	616,079.	569,873.	46,206.	
23 Insurance	58,136.	53,776.	4,360.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical supplies	1,031,903.	954,510.	77,393.	
b Member dues	227,497.	210,435.	17,062.	
c Other	23,400.	21,645.	1,755.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	30,084,782.	26,725,666.	3,359,116.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year		
Assets	1	Cash - non-interest-bearing		1		
			863,888.	2	1,129,464.	
	2	Savings and temporary cash investments		3	453,868.	
			463,578.	4	2,912,436.	
	3	Pledges and grants receivable, net				
			2,538,886.	5		
	4	Accounts receivable, net				
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		6		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		7		
	7	Notes and loans receivable, net		8		
	8	Inventories for sale or use		9	49,972.	
			205,903.			
	9	Prepaid expenses and deferred charges				
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	7,910,699.	10c	1,068,802.
	b	Less: accumulated depreciation	10b	6,841,897.	11	2,848,685.
	11	Investments - publicly traded securities		989,936.	12	1,761,479.
			2,566,127.	13		
12	Investments - other securities. See Part IV, line 11		1,865,842.	14		
13	Investments - program-related. See Part IV, line 11			15	2,500,327.	
14	Intangible assets		2,174,320.	16	12,725,033.	
15	Other assets. See Part IV, line 11		11,668,480.	17	2,064,774.	
16	Total assets. Add lines 1 through 15 (must equal line 34)		1,966,916.	18		
Liabilities	17	Accounts payable and accrued expenses		19	338,376.	
				20		
	18	Grants payable		21		
			374,468.	22		
	19	Deferred revenue		23		
	20	Tax-exempt bond liabilities		24		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				
	23	Secured mortgages and notes payable to unrelated third parties				
	24	Unsecured notes and loans payable to unrelated third parties				
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		2,640,687.	25	2,352,712.	
26	Total liabilities. Add lines 17 through 25		4,982,071.	26	4,755,862.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		4,809,779.	27	6,002,686.
				502,021.	28	528,784.
	28	Temporarily restricted net assets		1,374,609.	29	1,437,701.
	29	Permanently restricted net assets			30	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			31	
	31	Paid-in or capital surplus, or land, building, or equipment fund			32	
	32	Retained earnings, endowment, accumulated income, or other funds		6,686,409.	33	7,969,171.
	33	Total net assets or fund balances		11,668,480.	34	12,725,033.
34	Total liabilities and net assets/fund balances					

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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	31,091,493.
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,084,782.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,006,711.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,686,409.
5	Net unrealized gains (losses) on investments	5	241,250.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	34,801.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,969,171.

Part XII Financial Statements and Reporting

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

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

Form 990 (2017)

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)						
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here					12	

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
b 33 1/3% support test - 2016. 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 - 2017. 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 - 2016. 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"/>	

Schedule A (Form 990 or 990-EZ) 2017

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	712,620.	854,254.	953,290.	937,133.	766,145.	4,223,442.
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	16,791,595.	18,747,811.	22,795,424.	28,475,101.	30,146,005.	116,955,936.
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	17,504,215.	19,602,065.	23,748,714.	29,412,234.	30,912,150.	121,179,378.
6 Total. Add lines 1 through 5						0.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						121,179,378.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	17,504,215.	19,602,065.	23,748,714.	29,412,234.	30,912,150.	121,179,378.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	84,846.	75,947.	173,541.	69,545.	81,391.	485,270.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	84,846.	75,947.	173,541.	69,545.	81,391.	485,270.
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	17,589,061.	19,678,012.	23,922,255.	29,481,779.	30,993,541.	121,664,648.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	99.60 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	99.56 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	.00 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	.00 %

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- 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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- 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? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 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))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 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)? If "Yes," answer 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
 - b A family member of a person described in (a) above?
 - c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
 - b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
 - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
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 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	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 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		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2017 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2017			
a				
b	From 2013			
c	From 2014			
d	From 2015			
e	From 2016			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2017 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2018. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

Part VI

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

Lined area for supplemental information.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

MAINEHEALTH CARE AT HOME

Employer identification number

22-2571902

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization

Employer identification number

MAINEHEALTH CARE AT HOME

22-2571902

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

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

Name of organization MAINEHEALTH CARE AT HOME	Employer identification number 22-2571902
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

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

2017
Open to Public Inspection

Name of the organization

MAINEHEALTH CARE AT HOME

Employer identification number

22-2571902

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
 - If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,876,630.	1,693,655.	1,645,002.	1,825,226.	1,729,220.
b Contributions		1,790.		20.	100.
c Net investment earnings, gains, and losses	120,026.	210,417.	62,637.	-155,191.	118,458.
d Grants or scholarships					
e Other expenditures for facilities and programs	30,171.	29,232.	13,984.	25,054.	22,552.
f Administrative expenses					
g End of year balance	1,966,485.	1,876,630.	1,693,655.	1,645,002.	1,825,226.

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 73.11 %
- c Temporarily restricted endowment 26.89 %

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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		122,000.		122,000.
b Buildings		1,494,678.	1,397,998.	96,680.
c Leasehold improvements		490,413.	207,861.	282,552.
d Equipment		5,803,608.	5,236,038.	567,570.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,068,802.

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) HEDGE AND OTHER	1,761,479.	End-of-Year Market Value
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,761,479.	

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, col. (B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) PREPAID CAPITAL COSTS	
(2) ESCROW FOR DEBT SERVICE	1,271,524.
(3) BENEFICIAL INTEREST PERPETUAL TRUST	36,314.
(4)	1,192,489.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,500,327.

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) DUE TO AFFILIATES	1,223,217.
(3) LONG TERM NOTE TO AFFILIATE	1,129,495.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,352,712.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	31,426,006.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	241,250.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	93,263.
e	Add lines 2a through 2d	2e	334,513.
3	Subtract line 2e from line 1	3	31,091,493.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	31,091,493.

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	30,084,782.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	30,084,782.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	30,084,782.

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:

FIN 48 Footnote

THE ASSOCIATION IS A PUBLIC CHARITY UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. AS A PUBLIC CHARITY, THE ASSOCIATION IS EXEMPT FROM STATE AND FEDERAL INCOME TAXES ON INCOME EARNED IN ACCORDANCE WITH ITS TAX-EXEMPT PURPOSE. UNRELATED BUSINESS INCOME IS SUBJECT TO STATE AND FEDERAL INCOME TAX. MANAGEMENT HAS EVALUATED THE ASSOCIATION'S TAX POSITIONS AND CONCLUDED THAT THE ASSOCIATION HAS NO UNRELATED BUSINESS INCOME OR UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS.

Part XIII Supplemental Information (continued)

Part XI, Line 2d - Other Adjustments:

NET TRANSFERS TO AFFILIATES	30,171.
CHANGE IN VALUE OF BENEFICIAL INT	63,092.
Total to Schedule D, Part XI, Line 2d	93,263.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

THE INCOME FROM THE ENDOWMENT FUND IS USED TO PROVIDE CHARITY AND UNCOMPENSATED CARE TO THE RESIDENTS SERVED BY THE ORGANIZATION.

**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

2017

Open to Public Inspection

Name of the organization

MAINEHEALTH CARE AT HOME

Employer identification number

22-2571902

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 filing 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 type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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

	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		

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

Schedule J (Form 990) 2017

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 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) PATRICIA APRILE DIRECTOR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	307,395.	27,193.	26,083.	9,450.	23,467.	393,588.	0.
(2) HEIDI WIERMAN MD SECRETARY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	210,353.	0.	792.	39,028.	28,642.	278,815.	0.
(3) DONNA DEBLOIS PRESIDENT, CEO	(i)	198,766.	29,000.	31,733.	5,147.	22,413.	287,059.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ELAINE COLLINS CFO	(i)	169,306.	0.	2,795.	0.	28,471.	200,572.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ROBERT ABEL CNO	(i)	127,974.	550.	6,743.	2,821.	15,831.	153,919.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

MAINEHEALTH CARE AT HOME

Employer identification number

22-2571902

Form 990, Part III, Line 4d, Other Program Services:

PCH GRANT: NEWBORNS AND MOTHERS GOT A HEALTHY START WITH HOME NURSING

VISITS OFFERED AT NO CHARGE THROUGH A HEALTH PROMOTION GRANT FROM THE

DIVISION OF FAMILY HEALTH OF THE STATE OF MAINE DEPARTMENT OF HUMAN

SERVICES. SERVICES INCLUDED 713 ADMISSIONS AND 2,153 HOME VISITS.

COMMUNITY HEALTH: OUR COMMUNITY HEALTH NURSES PROVIDE EDUCATION, FLU

SHOTS, FOOT CARE AND BLOOD PRESSURE SCREENINGS THROUGHOUT SOUTHERN

MAINE. REGISTERED DIETITIANS PROVIDE CONSULTATION AND EDUCATIONAL

PROGRAMS RECOGNIZED BY THE AMERICAN DIABETES ASSOCIATION. PRIVATE DUTY:

TO PROVIDE PERSONAL CARE SUPPORT TO ENHANCE INDEPENDENCE AND DIGNITY.

Expenses \$ 1,427,936. incl grants of \$ 458,749. Revenue \$ 1,610,681.

Form 990, Part VI, Section A, line 6:

MAINEHEALTH (EIN# 01-0431680) IS THE ORGANIZATION'S SOLE MEMBER.

Form 990, Part VI, Section A, line 7a:

THE MEMBER ELECTS THE BOARD MEMBERS ANNUALLY. OFFICERS OF THE CORPORATION

ARE ELECTED OR APPOINTED BY THE BOARD.

Form 990, Part VI, Section A, line 7b:

THE MEMBER ELECTS THE BOARD OF DIRECTORS. THE MEMBER ALSO WOULD HAVE SOLE

AUTHORITY TO APPROVE OF ANY SALE OR DISPOSITION OF CORPORATE ASSETS GREATER

THAN \$100,000, TO APPROVE OF ANY CORPORATE MERGER, ACQUISITION, DISSOLUTION

OR LIQUIDATION, OR ANY OTHER ACTIONS REQUIRED OF MEMBERS BY LAW. THE BOARD

OF DIRECTORS ARE RESPONSIBLE FOR THE GOVERNANCE AND MANAGEMENT OF THE

CORPORATION.

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization
MAINEHEALTH CARE AT HOME

Employer identification number
22-2571902

Form 990, Part VI, Section B, line 11b:

A DETAILED REVIEW OF THE 990 WAS PERFORMED BY THE FINANCE COMMITTEE AND PROVIDED TO THE BOARD OF DIRECTORS. THE CHIEF FINANCIAL OFFICER ALSO PERFORMS A DETAILED REVIEW OF THE ENTIRE FORM 990 BEFORE SIGNING AND PRIOR TO FILING.

Form 990, Part V - Additional Explanation

FORM 990, PART V, L1a

MAINE MEDICAL CENTER (EIN 01-0238552), ACTING ON BEHALF OF MAINEHEALTH (EIN 01-0431680), FILED 1,030 FORM 1099S FOR THE CALENDAR YEAR 2017 ON BEHALF OF THE FOLLOWING ORGANIZATIONS: MAINEHEALTH, MAINE MEDICAL CENTER, SOUTHERN MAINE HEALTH CARE, PEN BAY MEDICAL CENTER, WALDO COUNTY GENERAL HOSPITAL, FRANKLIN MEMORIAL HOSPITAL, LINCOLNHEALTH GROUP, MEMORIAL HOSPITAL, WESTERN MAINE HEALTHCARE, MAINE BEHAVIORAL HEALTHCARE, NORDX, MAINEHEALTH CARE AT HOME.

FORM 990, PART V, L2a

MAINE MEDICAL CENTER (EIN 01-0238552) FILED FORM W-3, REPORTING 15,710 EMPLOYEES, FOR THE CALENDAR YEAR 2017 ON BEHALF OF THE FOLLOWING ORGANIZATIONS: MAINEHEALTH, MAINE MEDICAL CENTER, MMC REALTY, MAINE MEDICAL PARTNERS, NORDX, MAINEHEALTH CARE AT HOME AND MAINEHEALTH CARDIOLOGY, SOUTHERN MAINE HEALTH CARE AND MAINE BEHAVIORAL HEALTHCARE.

Form 990, Part VI, Section B, Line 12c:

ALL OFFICERS AND DIRECTORS ARE REQUIRED TO COMPLETE AN ANNUAL QUESTIONNAIRE. THE CEO REVIEWS ALL CONFLICT OF INTEREST FORMS ANNUALLY.

Name of the organization MAINEHEALTH CARE AT HOME	Employer identification number 22-2571902
--	--

ANY REPORTED CONFLICTS ARE IMMEDIATELY REVIEWED BY THE COMPLIANCE OFFICER
AND THESE ARE ADDRESSED IMMEDIATELY.

Form 990, Part VI, Section B, Line 15:

THE PROCESS FOLLOWED FOR DETERMINING COMPENSATION OF THE CEO COMPENSATED BY
THIS OR OTHER RELATED ORGANIZATION IS A FORMAL PROCESS PERFORMED ANNUALLY
BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS. A RELATED
ORGANIZATION USES AN OUTSIDE FIRM, SULLIVAN COTTER, TO PERFORM AN
INDEPENDENT BENCHMARK ANALYSIS FOR THE CEO OF MAINEHEALTH CARE AT HOME,
ALONG WITH OTHER EXECUTIVES IN THE MAINEHEALTH SYSTEM. THE FIRM MEETS WITH
THE EXECUTIVE COMMITTEE TO REVIEW EACH EXECUTIVE'S BENCHMARK REPORT. THE
COMMITTEE THEN DELIBERATES ON MAINEHEALTH'S WRITTEN SALARY AND INCENTIVE
PLAN PHILOSOPHY BEFORE MAKING A FINAL DECISION. ALL DECISIONS AND MEETINGS
ARE CAPTURED IN MINUTES AND THERE ARE APPROPRIATE APPROVALS AT ALL LEVELS.
AT THE TIME OF HIRE MAINEHEALTH COMPENSATION DEPARTMENT UTILIZES MARKET
DATA TO PROVIDE AN ACCURATE, COMPETITIVE AND APPROPRIATE OFFER. ON AN
ANNUAL BASIS OFFICERS RECEIVE A MERIT INCREASE RELATED TO THE RESULTS OF
THEIR ANNUAL PERFORMANCE APPRAISAL PERFORMED BY THE CEO. AT THIS TIME IT IS
EVALUATED IF AN ADDITIONAL BONUS WILL BE PROVIDED BASED UPON BUDGET AND
PERFORMNCE, THIS IS AT THE DISCRETION OF THE CEO, CFO, AND HR DIRECTOR.

Form 990, Part VI, Section C, Line 19:

DOCUMENTS THAT ARE REQUIRED TO BE OPEN FOR PUBLIC INSPECTION ARE MADE
AVAILABLE UPON REQUEST.

Form 990, Part XI, line 9, Changes in Net Assets:

Equity Transfers to Affiliate	-28,291.
Change in Value of BIPT	63,092.

Name of the organization

MAINEHEALTH CARE AT HOME

Employer identification number

22-2571902

Total to Form 990, Part XI, Line 9

34,801.

Multiple horizontal lines for additional information or calculations.

**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

2017
Open to Public
Inspection

Name of the organization MAINEHEALTH CARE AT HOME	Employer identification number 22-2571902
---	---

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

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
Coastal Healthcare Alliance - 22-2494475 P.O. Box 287 Belfast, ME 04915	Healthcare	Maine	501(c)(3)	Line 12b, II	MaineHealth		X
Franklin Community Health Network - 22-3209406, 111 Franklin Health Commons, Farmington, ME 04938	Healthcare	Maine	501(c)(3)	Line 12b, II	MaineHealth		X
Geriatric Resource Network - 01-0542842 110 Free Street Portland, ME 04101	Healthcare	Maine	501(c)(3)	Line 7	MaineHealth		X
LincolnHealth Group - 26-1475629 6 St. Andrews Lane Boothbay Harbor, ME 04538	Healthcare	Maine	501(c)(3)	Line 12b, II	MaineHealth		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2017

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
Maine Behavioral Healthcare - 01-0524834 78 Atlantic Place South Portland, ME 04106	Hospital	Maine	501(c)(3)	Line 3	MaineHealth		X
Maine Medical Center - 01-0238552 22 Bramhall Street Portland, ME 04102	Hospital	Maine	501(c)(3)	Line 3	MaineHealth		X
MaineHealth Cardiology - 45-2525629 110 Free Street Portland, ME 04101	Healthcare	Maine	501(c)(3)	Line 10	MaineHealth		X
NorDx - 01-0511356 301A US Route One Scarborough, ME 04074	Lab	Maine	501(c)(3)	Line 10	MaineHealth		X
Southern Maine Health Care - 01-0179500 P.O. Box 626 Biddeford, ME 04005	Hospital	Maine	501(c)(3)	Line 3	MaineHealth		X
The Memorial Hospital - 02-0222156 3073 White Mountain Highway North Conway, NH 03860	Hospital	New Hampshire	501(c)(3)	Line 3	MaineHealth		X
Western Maine Health Care, Corp. - 01-0411788, 181 Main Street, Norway, ME 04268	Healthcare	Maine	501(c)(3)	Line 12b, II	MaineHealth		X
MaineHealth - 01-0431680 110 Free Street Portland, ME 04101	Healthcare	Maine	501(c)(3)	Line 12c, III-FI	N/A		X

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	
MaineHealth ACO - 45-2929273 110 Free Street Portland, ME 04101	ACO	ME	N/A	N/A	N/A	N/A	N/A		N/A	N/A		N/A

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 512b(13) controlled entity?	
								Yes	No
Synernet, Inc. - 01-0539789 110 Free Street Portland, ME 04101	Administrative services	ME	N/A	C CORP	N/A	N/A	N/A		X

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information.

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

Lined area for supplemental information.

Extended to August 15, 2019
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2017

For calendar year 2017 or other tax year beginning OCT 1, 2017, and ending SEP 30, 2018

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; D Employer identification number; E Unrelated business activity codes; F Group exemption number; G Check organization type; H Describe the organization's primary unrelated business activity.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?
J The books are in care of ELAINE COLLINS

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 2 Cost of goods sold; 3 Gross profit; 4a-4c Capital gain/loss; 5-12 Other income; 13 Total. Total income and net are 4,892.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 14-28 Deductions; 29 Total deductions; 30-34 Unrelated business taxable income. Total net is 3,892.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
 Controlled group members (sections 1561 and 1563) check here See instructions and:
 a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____
 b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____
 c Income tax on the amount on line 34 See Statement 3 **35c** 758.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See instructions **37**

38 Alternative minimum tax **38**

39 Tax on Non-Compliant Facility Income. See instructions **39**

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** 758.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a**

b Other credits (see instructions) **41b**

c General business credit. Attach Form 3800 **41c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

e Total credits. Add lines 41a through 41d **41e**

42 Subtract line 41e from line 40 **42** 758.

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **43**

44 Total tax. Add lines 42 and 43 **44** 758.

45a Payments: A 2016 overpayment credited to 2017 **45a**

b 2017 estimated tax payments **45b**

c Tax deposited with Form 8868 **45c**

d Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

e Backup withholding (see instructions) **45e**

f Credit for small employer health insurance premiums (Attach Form 8941) **45f**

g Other credits and payments: Form 2439 Form 4136 Other _____ Total **45g**

46 Total payments. Add lines 45a through 45g **46**

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached **47** 30.

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed **48** 788.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49**

50 Enter the amount of line 49 you want: **Credited to 2018 estimated tax** **Refunded** **50**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <input type="checkbox"/>		X
52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. <input type="checkbox"/>		X
53 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$		

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ CFO Title _____

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <input type="checkbox"/> Return prepared by a non-paid preparer			Firm's EIN <input type="checkbox"/>	
Firm's address <input type="checkbox"/>			Phone no.	

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ▶ N/A

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes
b Other costs (attach schedule)	4b				No
5 Total. Add lines 1 through 4b	5				

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

(1) _____

(2) _____

(3) _____

(4) _____

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶ 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)		
(1)					
(2)					
(3)					
(4)					
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)			6. Column 4 divided by column 5	
(1)				%	
(2)				%	
(3)				%	
(4)				%	
Totals				Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8				▶	▶ 0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	
Totals			0.	0.	

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		%	0.

MAINEHEALTH CARE AT HOME

Form 990-T	Other Income	Statement	1
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Description	Amount
Amounts paid for disallowed fringes	4,892.
Total to Form 990-T, Page 1, line 12	4,892.

Form 990-T	Parent Corporation's Name and Identifying Number	Statement	2
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Corporation's Name	Identifying No
MAINEHEALTH	01-0431680

Form 990-T	Line 35c Tax Computation	Statement	3
1.	Taxable Income	3,892	
2.	Lesser of Line 1 or First Bracket Amount . .	3,892	
3.	Line 1 Less Line 2	0	
4.	Lesser of Line 3 or Second Bracket Amount . .	0	
5.	Line 3 Less Line 4	0	
6.	Income Subject to 34% Tax Rate	0	
7.	Income Subject to 35% Tax Rate	0	
8.	15 Percent of Line 2	584	
9.	25 Percent of Line 4	0	
10.	34 Percent of Line 6	0	
11.	35 Percent of Line 7	0	
12.	Additional 5% Surtax	0	
13.	Additional 3% Surtax	0	
14.	Total Income Tax		<u>584</u>
15.	Tax at 21% Rate effective after 12/31/2017	<u>817</u>	
	Days		
16.	Tax Prorated for Number of Days in 2017 92	147	
17.	Tax Prorated for Number of Days in 2018 273	611	
18.	Total Tax Prorated	<u>365</u>	<u>758</u>



MaineHealth

CARE AT HOME

FINANCIAL STATEMENTS

September 30, 2019 and 2018

With Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

Board of Directors
MaineHealth Care at Home

We have audited the accompanying financial statements of MaineHealth Care at Home (the Association), which comprise the balance sheets as of September 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MaineHealth Care at Home as of September 30, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in 2019 the Association adopted new accounting guidance, Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* and FASB ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). Our opinion is not modified with respect to this matter.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
January 31, 2020

MAINEHEALTH CARE AT HOME

Balance Sheets

September 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets:		
Cash and cash equivalents	\$ 2,750,977	\$ 648,391
Investments	1,262,246	1,263,423
Patient accounts receivable - net	2,212,652	2,912,376
Prepaid expenses and other current assets	297,610	503,840
Receivable from affiliated entities	<u>-</u>	<u>60</u>
Total current assets	<u>6,523,485</u>	<u>5,328,090</u>
Investments whose use is limited by:		
Board designation	3,082,956	3,053,818
Specifically designated specific purpose funds	497,463	528,784
Funds functioning as endowment funds	245,212	245,212
Beneficial interest in perpetual trusts	<u>1,171,671</u>	<u>1,192,489</u>
	<u>4,997,302</u>	<u>5,020,303</u>
Property, plant, and equipment - net	<u>992,278</u>	<u>1,068,802</u>
Other assets	<u>1,161,254</u>	<u>1,307,838</u>
Total	<u>\$ 13,674,319</u>	<u>\$ 12,725,033</u>

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

MAINEHEALTH CARE AT HOME

Balance Sheets
(Concluded)
September 30, 2019 and 2018

LIABILITIES AND NET ASSETS

	<u>2019</u>	<u>2018</u>
Current liabilities:		
Accounts payable and other current liabilities	\$ 561,552	\$ 449,437
Accrued payroll, payroll taxes, and amounts withheld	592,531	531,355
Accrued earned time	1,134,678	1,083,982
Deferred revenue	153,124	338,376
Current portion of amounts payable to affiliates	<u>1,878,847</u>	<u>1,223,217</u>
Total current liabilities	4,320,732	3,626,367
Amounts payable to affiliates – less current portion	<u>960,265</u>	<u>1,129,495</u>
Total liabilities	<u>5,280,997</u>	<u>4,755,862</u>
Net assets:		
Without donor restrictions	6,478,976	6,002,686
With donor restrictions	<u>1,914,346</u>	<u>1,966,485</u>
Total net assets	<u>8,393,322</u>	<u>7,969,171</u>
 Total	 <u>\$ 13,674,319</u>	 <u>\$ 12,725,033</u>

MAINEHEALTH CARE AT HOME

Statements of Operations

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenue:		
Net patient service revenue (net of contractual allowances and discounts)	\$ 32,126,966	\$ 30,146,005
Other revenue	<u>1,125,905</u>	<u>870,397</u>
Total unrestricted revenues and other support	<u>33,252,871</u>	<u>31,016,402</u>
Expenses:		
Salaries	19,400,037	18,215,992
Employee benefits	4,875,603	4,519,800
Supplies	1,287,063	1,116,904
Professional fees and purchased services	4,134,255	3,173,424
Facility and other costs	2,437,132	2,406,016
Interest	28,843	36,567
Depreciation and amortization	<u>613,518</u>	<u>616,079</u>
Total expenses	<u>32,776,451</u>	<u>30,084,782</u>
Income from operations	<u>476,420</u>	<u>931,620</u>
Nonoperating gains (losses):		
Gifts and donations - net of related expenses	11,411	20,140
Interest and dividends	61,114	72,277
(Decrease) increase in fair value of investments	<u>(45,719)</u>	<u>197,161</u>
Total nonoperating gains (losses)	<u>26,806</u>	<u>289,578</u>
Excess of revenues and nonoperating gains (losses) over expenses	503,226	1,221,198
Equity transfer to affiliates	<u>(26,936)</u>	<u>(28,291)</u>
Increase in net assets without donor restrictions	<u>\$ 476,290</u>	<u>\$ 1,192,907</u>

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

MAINEHEALTH CARE AT HOME

Statements of Changes in Net Assets

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Excess of revenues and nonoperating gains (losses) over expenses	\$ 503,226	\$ 1,221,198
Equity transfer to affiliates	<u>(26,936)</u>	<u>(28,291)</u>
Increase in net assets without donor restrictions	<u>476,290</u>	<u>1,192,907</u>
Net assets with donor restrictions:		
Gifts and donations	5,507	-
Interest and dividends	8,842	9,114
Change in value of perpetual and beneficial interest trusts	(20,818)	63,092
Realized and unrealized (losses) gains on investments	(10,726)	47,820
Net assets released from restrictions for operations	<u>(34,944)</u>	<u>(30,171)</u>
(Decrease) increase in net assets with donor restrictions	<u>(52,139)</u>	<u>89,855</u>
Increase in net assets	424,151	1,282,762
Net assets - beginning of year	<u>7,969,171</u>	<u>6,686,409</u>
Net assets - end of year	<u>\$ 8,393,322</u>	<u>\$ 7,969,171</u>

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

MAINEHEALTH CARE AT HOME

Statements of Cash Flows

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Increase in net assets	\$ 424,151	\$ 1,282,762
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	613,518	616,079
Provision for bad debts	244,536	187,496
Net realized and change in net unrealized gains on investments	56,445	(244,981)
Equity transfer to affiliates	26,936	28,291
Increase (decrease) in cash resulting from a change in:		
Patient accounts receivable	455,188	(560,986)
Inventories, prepaid expenses, and other current assets	206,230	165,641
Receivable from affiliated entities	60	(60)
Other assets	(254,990)	(248,970)
Accounts payable and other current liabilities	112,115	(5,710)
Accrued payroll, payroll taxes, and amounts withheld	61,176	68,372
Accrued earned time	50,696	35,196
Payable to affiliated entities	632,984	(150,892)
Other liabilities	<u>(185,252)</u>	<u>(36,092)</u>
Net cash provided by operating activities	<u>2,443,793</u>	<u>1,136,146</u>
Cash flows from investing activities:		
(Purchases) proceeds from sale of investments	(32,267)	2,617
Purchase of property, plant and equipment	<u>(282,004)</u>	<u>(445,973)</u>
Net cash used by investing activities	<u>(314,271)</u>	<u>(443,356)</u>
Cash flows from financing activities:		
Payments on line of credit	-	(400,000)
Equity transfers to affiliates	<u>(26,936)</u>	<u>(28,291)</u>
Net cash used by financing activities	<u>(26,936)</u>	<u>(428,291)</u>
Net increase in cash and cash equivalents	2,102,586	264,499
Cash and cash equivalents - beginning of year	<u>648,391</u>	<u>383,892</u>
Cash and cash equivalents - end of year	\$ <u>2,750,977</u>	\$ <u>648,391</u>
Supplemental information		
Interest paid	\$ <u>28,843</u>	\$ <u>36,567</u>

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

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

1. Reporting Entity Significant Accounting Policies

Organization

MaineHealth Care at Home (the Association) is a member of MaineHealth.

As part of a Unification Plan, approved by the MaineHealth Board of Corporators, all MaineHealth-controlled subsidiary hospitals located in Maine merged into a single subsidiary. The merger enables the combined resources of the merging entities to be allocated in a manner that is consistent with its mission of helping make the communities it serves the healthiest in America. The merging entities are Maine Medical Center, Coastal Healthcare Alliance, Franklin Community Health Network, LincolnHealth Group, Maine Behavioral Healthcare, Southern Maine Health Care, and Western Maine Health Care Corporation. MaineHealth will remain the sole corporate member of the resultant corporation, but has changed its name to Maine Healthcare, and the corporation resulting from the merger of subsidiaries has been named MaineHealth. Maine Healthcare is also the sole corporate member of The Memorial Hospital at North Conway, N.H., MaineHealth Care at Home, and NorDx. As of January 1, 2019, the Boards of Maine Healthcare and the new MaineHealth are composed of 28 individuals, each of whom will serve on the board of Maine Healthcare and the new MaineHealth. Since all of the merged entities have been under common control of the current MaineHealth, and already included in MaineHealth's consolidated financial statements, there will be no impact on financial reporting from the adoption of the Unification Plan.

As a result of the Unification Plan that is effective January 1, 2019, changes have been made to the lines of credit and the obligated group that were in effect at September 30, 2019. These changes have been disclosed in note 15.

The purpose of MaineHealth is to lead the development of a premier community care network that provides a broad range of integrated health care services for populations in Maine and northern New England. Through MaineHealth's member organizations, the network provides services along the full continuum of care as necessary to improve the health status of the populations it serves. As such, revenue includes those generated from direct patient care services, amounts earned from incentive and risk arrangements, the provision of medical education and training services, sundry revenue generated from the operations of the subsidiaries, fundraising conducted to support the activities of MaineHealth and its subsidiaries, and investment earnings.

The Association is a non-profit corporation organized in Maine. The Association's primary purpose is to provide and assure equal and timely access to a comprehensive array of client-directed quality home health and community-based services at the lowest possible cost and to collaborate with others to improve the health and well-being of the individual, the family and the community.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

2. Significant Accounting Policies

(a) *Basis of Presentation*

The financial statements have been presented in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 954, *Health Care Entities*, and other pronouncements applicable to health care organizations.

Under FASB ASC Topic 958 and FASB ASC Topic 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC Topic 958 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

(b) *New Accounting Pronouncements*

In May 2014, the FASB issued Accounting Standards Update (ASU) ASU No. 2014-09, *Revenue from Contracts with Customers*, which replaces most existing revenue recognition guidance in U.S. GAAP and is intended to improve and converge with international standards the financial reporting requirements for recognizing revenue from contracts with customers. The core principle of ASU No. 2014-09 is that an entity should recognize revenue for the transfer of goods or services equal to the amount that it expects to be entitled to receive for those goods or services. ASU No. 2014-09 also requires additional disclosures about the nature, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments. Effective October 1, 2018, the Association has elected the full retrospective application for the adoption of the guidance to all contracts under scope of the guidance and there was no material impact to the Association related to its existing revenue streams. Periods prior to adoption have been displayed to conform to the net presentation of a single net patient service revenue total in the consolidated statements of operations. Previously, the year ended September 30, 2018 included separate lines for patient revenue prior to

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

provision for bad debts of \$30,333,501, provision for bad debts of \$187,496, and net patient service revenue less provision for bad debts \$30,146,005.

In August 2016, the FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which requires not-for-profit entities to revise its financial presentation to include net asset classifications, provide quantitative and qualitative information as to available resources and management of liquidity and liquidity risk and expanded disclosures on retrospective basis. There were no material changes to the balance sheets, statements of operations have been displayed to conform to the new presentation of a single classification of net assets with donor restrictions. Previously, the consolidated balance sheets displayed temporarily restricted net assets of \$528,784 and permanently restricted net assets of \$1,437,701.

In June 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Association has elected to early adopt ASU No. 2018-08 for the year ended September 30, 2019 and has applied the standard on a modified prospective basis. The amendments in this update assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC Topic 958, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The application of the guidance did not have a material impact on the financial statements.

(c) Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates are made in the areas of patient accounts receivable and the fair value of financial instruments.

(d) Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt securities purchased with a maturity at the date of purchase of three months or less, excluding amounts classified as investments whose use is limited.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

(e) Investments

Investments are stated at fair value. The recorded value of investments in hedge funds and limited partnerships is based on fair value as estimated by management using information provided by external investment managers. The Association has applied the provisions of Accounting Standards Update (ASU No. 2009-12), *Investments in Certain Entities that Calculate Net Asset Value (NAV) per Share (or its Equivalent)*. This standard allows for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value in investments in investment companies for which the investment does not have a readily determinable value using NAV per share or its equivalent as a practical expedient. The Association has utilized the NAV reported by each of the underlying funds as a practical expedient to estimate the value of the investment for each of these funds. The Association believes that these valuations are a reasonable estimate of fair value as of September 30, 2019 and 2018, but are subject to uncertainty and, therefore, may differ from the value that would have been used had a market for the investments existed. Such differences could be material. Certain of the hedge fund and limited partnership investments have restrictions on the withdrawal of the funds; see Note 6. Investments are classified as current assets based on the availability of funds for current operations. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in the excess (deficiency) of revenues and nonoperating gains (losses) over expenses, unless the income or loss is restricted by donor or law.

As provided for under ASC Topic 825, *Financial Instruments*, MaineHealth made the irrevocable election to report investments and investments whose use is limited at fair value with changes in value reported in the excess of revenues and nonoperating gains - net over expenses. As a result of this election, the Association reflects changes in the fair value, including both increases and decreases in value whether realized or unrealized, in its excess of revenues and nonoperating gains - net over expenses.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

(f) Investments Whose Use is Limited

Investments whose use is limited include investments restricted by donors for specific purposes or periods, as well as investments restricted by donors to be held in perpetuity by the Association, and the related appreciation on those investments.

(g) Property, Plant, and Equipment

Property, plant, and equipment are recorded at cost, or at fair value at the date of acquisition, if acquired in a business combination accounted for using the acquisition method of accounting. Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed using the straight-line method.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

(h) Assets Limited or Restricted as to Use

Assets limited or restricted as to use include assets restricted by donors for specific purposes or endowment. Amounts required to meet current liabilities of the Association are classified as current assets. Restricted cash of \$1,456 and \$9,845 as of September 30, 2019 and 2018, respectively, is included in investments in the balance sheets.

(i) Beneficial Interest in Perpetual Trusts

Beneficial interest in perpetual trusts consists of the Association's proportionate share of the fair value of assets held by trustees in trust for the benefit of the Association in perpetuity, the income from which is available for distribution to Association periodically. The assets held in trust consist primarily of cash equivalents and marketable securities. The fair values of beneficial interest in perpetual trusts are measured using the net asset value as a practical expedient. Distribution from beneficial interests in perpetual trusts is included in nonoperating gains, unless restricted by donors.

(j) Excess of Revenues and Nonoperating Gains over Expenses

The statements of operations include excess of revenues and nonoperating gains (losses) over expenses as the performance indicator. Changes in net assets without donor restrictions, which are excluded from excess of revenues and nonoperating gains (losses) over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets), capital grants, and equity transfers to or from affiliates.

(k) Net Patient Service Revenue

Net patient service revenue is reported at estimated net realizable amounts from patients, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations. Contracts, laws, and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

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Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined, aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed-rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

(l) Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts by analyzing its past history and identifies trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully reserved. Management regularly reviews revenue data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

(m) Other Revenue

Revenue which is not related to patient medical care but is central to the day-to-day operations of the Association is included in other revenue. This revenue includes grant and contract revenue, municipal appropriations, contributions, and other support services revenue.

(n) Gifts and Donations

Unconditional promises to give cash and other assets to the Association are reported at fair value at the date the promise is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free rate applicable to the year in which the promise is received. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized when the conditions are substantially met. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations as net assets released from restrictions, which is included in other revenue. Donor

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

restricted contributions whose restrictions are met within the same year received are reported as unrestricted contributions in the accompanying financial statements.

(o) *Income Tax Status*

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

(p) *Reclassification*

Certain amounts in the 2018 financial statements have been reclassified to conform to the 2019 presentation.

3. Availability and Liquidity of Financial Assets

The Association's working capital and cash flows are subject to variability during the year attributable to changes in volume and cash receipts. The Association maintains investment portfolios without donor restrictions to manage fluctuations in cash flow.

The following table reflects the Association's financial assets reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal designations. Amounts available include donor-restricted amounts that are available for general expenditures. Amounts not available include amounts set aside for operating and other reserves that could be drawn upon if the Board of Directors ("Board") approves the action. (in thousands).

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 2,750,977	\$ 648,391
Investments	1,262,246	1,263,423
Receivables - patient	<u>2,212,652</u>	<u>2,912,376</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,963,629</u>	<u>\$ 3,560,767</u>

The Association manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

4. Net Patient Service Revenue

The Association provides care without charge or at amounts less than its established rates to patients who meet certain criteria under its Board-established free care policy. Because the Association does not pursue collection of amounts determined to qualify as free care, they are not reported as patient service revenue. The Association estimates the costs associated with providing charity care by calculating a ratio of total cost to total gross charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care. The estimated costs of caring for charity care patients for the years ended September 30, 2019 and 2018 were \$281,838 and \$325,567, respectively. Funds received from contributions, United Way and municipal appropriations subsidize charity services.

Net patient service revenue (net of contractual allowances and discounts), recognized during the years ended September 30, 2019 and 2018, from these major payor sources, is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$26,332,297	\$23,589,476
State Medicaid Programs	2,065,757	1,691,668
Anthem Blue Cross and Blue Shield	2,039,751	1,973,387
Other third-party payors	1,485,592	2,585,268
Patients	<u>203,569</u>	<u>306,206</u>
Net patient service revenue (net of contractual allowances and discounts)	<u>\$32,126,966</u>	<u>\$30,146,005</u>

Net patient service revenue for the years ended September 30, 2019 and 2018 consists of the following:

	<u>2019</u>	<u>2018</u>
Gross charges		
Outpatient services	\$34,101,454	\$31,258,694
Deductions from gross charges		
Contractual adjustments	(1,676,554)	(768,528)
Free care	<u>(297,934)</u>	<u>(344,161)</u>
Total net patient service revenue	<u>\$32,126,966</u>	<u>\$30,146,005</u>

There are no settlements with third-party payors regarding prior years included in net patient service revenue in 2019 or 2018.

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Notes to Financial Statements

September 30, 2019 and 2018

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

5. Patient Accounts Receivable

Financial instruments, which potentially subject the Association to concentration of credit risk, consist of patient accounts receivable. The mix of receivables from patients and third party payors at September 30, 2019 and 2018, was as follows:

	<u>2019</u>	<u>2018</u>
Medicare	61 %	66 %
State Medicaid Programs	10	6
Anthem Blue Cross and Blue Shield	6	5
Other third-party payors	14	16
Patients	<u>9</u>	<u>7</u>
Patient accounts receivable - net	<u>100 %</u>	<u>100 %</u>

6. Investments and Investments Whose Use is Limited

The composition of investments and investments whose use is limited at September 30, 2019 and 2018, is set forth as follows:

	<u>2019</u>	<u>2018</u>
Investments (current assets)	\$ 1,262,246	\$ 1,263,423
Investments whose use is limited	<u>4,997,302</u>	<u>5,020,303</u>
Total	<u>\$ 6,259,548</u>	<u>\$ 6,283,726</u>
Cash and cash equivalents	\$ 320,269	\$ 313,642
Fixed income securities - bonds	22,832	20,891
Assets held by Maine Healthcare	4,744,776	4,756,704
Beneficial interest in perpetual trusts	<u>1,171,671</u>	<u>1,192,489</u>
Total	<u>\$ 6,259,548</u>	<u>\$ 6,283,726</u>

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

Investments whose use is limited by Board designation or donor restriction are as follows:

	<u>2019</u>	<u>2018</u>
Board-designated		
For future use	\$ 3,082,956	\$ 3,033,818
For education and scholarships	-	20,000
Donor-restricted	<u>1,914,346</u>	<u>1,966,485</u>
Total	<u>\$ 4,997,302</u>	<u>\$ 5,020,303</u>

Investment income and net gains (losses) on investments and investments whose use is limited, cash equivalents, and other investments for the years ended September 30, 2019 and 2018 consist of the following:

	<u>2019</u>	<u>2018</u>
Without donor restrictions		
Interest and dividends	\$ 61,114	\$ 72,108
Changes in fair value of investments	<u>(45,719)</u>	<u>197,161</u>
Total without donor restrictions	<u>15,395</u>	<u>269,269</u>
With donor restrictions		
Interest and dividends	8,842	9,114
Change in fair value of investments	<u>(10,726)</u>	<u>47,820</u>
Total with donor restrictions	<u>(1,884)</u>	<u>56,934</u>
Total	<u>\$ 13,511</u>	<u>\$ 326,203</u>

Maine Healthcare holds and invests certain assets on behalf of the Association. Maine Healthcare invests these assets in a pooled investment fund and allocates the return from the investment pool to the Association. The investment pool is invested in a variety of investments, including temporary cash investments, hedge funds, limited partnerships, marketable equity securities, and bonds and notes. Amounts are generally available to the Association on demand.

7. Fair Value of Financial Instruments

(a) Fair Value Measurements

Maine Healthcare classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets, and Level 2, which refers to securities not traded on an active market, but for which observable market inputs are readily available, and Level 3, which refers to securities with unobservable inputs that are used when little or no market data is available. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

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(b) Asset Valuation Techniques

Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at September 30, 2019 and 2018. The following is a description of the valuation methodologies used for assets measured at fair value.

Cash equivalents - The investments strategy for these are low-risk, low-return, highly liquid investments, typically with a maturity of three months or less, including U.S. Government, T-bills, bank certificates, corporate commercial paper or other money market instruments that are based on quoted prices and are actively traded.

Fixed income securities - bonds - These securities are investments in corporate or sovereign bonds and notes, certificates of deposit, or other loans providing a periodic payment and eventual return of principal at maturity. Certain corporate bonds and notes are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds and notes are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flow approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

Equity investments - stocks - These investments include marketable equity securities, mutual equity funds, exchange-traded funds and closed-end funds. The fair values of marketable equity securities are principally based on quoted market prices. Exchange-traded funds and closed-end funds are valued at the last sale price or official closing price on the exchange or system on which they are principally traded. Investments in mutual funds are valued at their NAV at year-end. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held are deemed to be actively traded. For equity investments measured using level 2 measurements, the fair value is based on significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Limited partnerships - These include investments in off-shore and private equity funds. These investments have objectives of capital appreciation with absolute returns over the medium and long-term, and are designed to generate attractive, risk-adjusted returns. The estimated fair values of limited partnerships for which quoted market prices are not readily available are determined based upon information provided by the fund managers. Such information is generally based on the NAV of the fund, which is used as a practical expedient to estimate fair values. Some funds are subject to a minimum holding period, cannot be redeemed at the measurement date or within 90 days thereof, are subject to redemption notice periods in excess of 90 days, or have the ability to limit the aggregate amount of shareholder redemptions. The limited partnerships invest primarily in readily-available, marketable equity securities. The limited partnerships allocate gains, losses, and expenses to the partners based on ownership percentage, as described in the respective partnership agreements.

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Hedge funds - These investments are inclusive of a variety of types of equity, debt, and derivative investments, designed to mitigate volatility while generating equity-like returns. The estimated fair values of limited partnerships and hedge funds, for which quoted market prices are not readily available, are determined based upon information provided by the fund managers. Such information is generally based on NAV of the fund, which is used as a practical expedient to estimate fair value. Some funds recognized are subject to a minimum holding period, cannot be redeemed at the measurement date or within 90 days thereof, are subject to redemption notice periods in excess of 90 days, or have the ability to limit the aggregate amount of shareholder redemptions. The hedge funds invest primarily in readily-available, marketable equity securities. The hedge funds allocate gains, losses, and expenses to the partners based on ownership percentage, as described in the respective hedge fund agreements.

Investments at fair value set forth by level within the fair value hierarchy at September 30, 2019 and 2018 are as follows:

	Investments Measured at				
	NAV	Level 1	Level 2	Level 3	Total
2019					
Cash and equivalents	\$ -	\$ 403,021	\$ -	\$ -	\$ 403,021
Fixed income securities - bonds	-	56,947	275,528	-	332,475
Equity investments - stocks	-	1,873,885	499,388	-	2,373,273
Limited partnerships	886,726	-	-	-	886,726
Hedge funds	<u>1,092,382</u>	-	-	-	<u>1,092,382</u>
Total investments	<u>\$ 1,979,108</u>	<u>\$ 2,333,853</u>	<u>\$ 774,916</u>	<u>\$ -</u>	<u>\$ 5,087,877</u>
Beneficial interest in perpetual trusts held by others	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,171,671</u>	<u>\$ 1,171,671</u>
	Investments Measured at NAV				
	Level 1	Level 2	Level 3	Total	
2018					
Cash and equivalents	\$ -	\$ 481,073	\$ -	\$ -	\$ 481,073
Fixed income securities - bonds	-	73,525	265,567	-	339,092
Equity investments - stocks	-	2,065,686	443,907	-	2,509,593
Limited partnerships	853,705	-	-	-	853,705
Hedge funds	<u>907,774</u>	-	-	-	<u>907,774</u>
Total investments	<u>\$ 1,761,479</u>	<u>\$ 2,620,284</u>	<u>\$ 709,474</u>	<u>\$ -</u>	<u>\$ 5,091,237</u>
Beneficial interest in perpetual trusts held by others	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,192,489</u>	<u>\$ 1,192,489</u>

MAINEHEALTH CARE AT HOME

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The following table sets forth a summary of the change in the fair value of the level 3 beneficial trust investments held by others:

September 30, 2017	\$ 1,129,397
Change in market value	<u>63,092</u>
September 30, 2018	1,192,489
Change in market value	<u>(20,818)</u>
September 30, 2019	<u>\$ 1,171,671</u>

(c) Liquidity

Equity investments, fixed income investments, investments in real property, common collective trusts, limited partnerships and hedge funds are redeemable at NAV under the terms of the subscription and/or partnership agreements. Investments, including short-term investments, with daily liquidity generally do not require any notice prior to withdrawal. Investments with monthly, quarterly or annual redemption frequency typically require notice periods ranging from 30 to 180 days. The long term investments fair value are broken out below by their redemption frequency as of September 30, 2019 and 2018:

<u>Liquidity - NAV Measured Investments</u>	September 30, 2019					
	<u>Daily</u>	<u>Bi-Monthly</u>	<u>Monthly</u>	<u>Quarterly</u>	<u>Illiquid</u>	<u>Total</u>
Limited partnerships	\$ -	\$ 507,828	\$ 110,795	\$ 218,490	\$ 49,613	\$ 886,726
Hedge funds	<u>408,112</u>	<u>-</u>	<u>212,082</u>	<u>455,854</u>	<u>16,334</u>	<u>1,092,382</u>
	<u>\$ 408,112</u>	<u>\$ 507,828</u>	<u>\$ 322,877</u>	<u>\$ 674,344</u>	<u>\$ 65,947</u>	<u>\$ 1,979,108</u>
<u>Liquidity - NAV Measured Investments</u>	September 30, 2018					
	<u>Daily</u>	<u>Bi-Monthly</u>	<u>Monthly</u>	<u>Quarterly</u>	<u>Illiquid</u>	<u>Total</u>
Limited partnerships	-	448,069	133,855	215,630	56,151	853,705
Hedge funds	<u>255,247</u>	<u>-</u>	<u>268,352</u>	<u>378,974</u>	<u>5,201</u>	<u>907,774</u>
	<u>\$ 255,247</u>	<u>\$ 448,069</u>	<u>\$ 402,207</u>	<u>\$ 594,604</u>	<u>\$ 61,352</u>	<u>\$ 1,761,479</u>

Investments with a redemption frequency of illiquid may include lockups with definite expiration dates, restricted shares and side pockets, as well as private equity and real assets funds where the Association has no liquidity terms until the investments are sold by the fund manager.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

(d) *Transfers between Levels*

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. There were no transfers between level 1 and level 2 for the year ended September 30, 2019 and 2018.

The valuation methods as described in Note 7(b) may produce a fair value calculation that may not be indicative of what the management would realize upon disposition or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with methods employed by other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

8. **Property, Plant, and Equipment**

Property, plant, and equipment at September 30, 2019 and 2018 consist of the following:

	Useful Life in Years	2019	2018
Land and land improvements	5 - 12	\$ 269,060	\$ 269,060
Building and building improvements	5 - 25	1,928,449	1,838,031
Equipment	4 - 20	5,994,764	5,802,010
Construction in progress		<u>430</u>	<u>1,598</u>
Total		8,192,703	7,910,699
Less accumulated depreciation		<u>7,200,425</u>	<u>6,841,897</u>
Total		<u>\$ 992,278</u>	<u>\$ 1,068,802</u>

Depreciation expense was \$358,528 and \$367,106 for the years ended September 30, 2019 and 2018, respectively.

9. **Other Assets**

Other assets at September 30, 2019 and 2018, consist of the following:

	2019	2018
Prepaid capital costs (see Note 15)	<u>\$ 1,161,254</u>	<u>\$ 1,307,838</u>

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

10. Retirement Plan

The Association provides two defined contribution retirement plans for eligible employees for the years ended September 30, 2019 and 2018.

The retirement plan expenses totaled \$275,224 and \$280,658 for the years ended September 30, 2019 and 2018, respectively.

11. Net Assets

Resources are classified for reporting purposes as net assets without donor restrictions and net assets with donor restrictions, according to the absence or existence of donor-imposed restrictions. Resources arising from the results of operations or assets set aside by the Board of Directors are not considered to be donor restricted. Net assets with donor restrictions represent funds including contributions and accumulated investment returns, whose use has been restricted by donors to a specific period or purpose or that have been restricted by donors to be maintained in perpetuity to provide a permanent source income. Generally, the donors of these donor restricted assets permit the use of part of income earned on related investments for specific purposes.

	<u>2019</u>	<u>2018</u>
Without donor restrictions		
Designated by the board	\$ 3,082,956	\$ 3,053,818
Undesignated	3,396,020	2,948,868
With donor restrictions		
Perpetual in nature	1,416,883	1,437,701
Purpose restricted - To be used for elderly residents to maintain independence and improve quality of life and for education funds to be used by staff	442,449	457,132
Accumulated appreciation on restricted net assets, with no noted purpose restrictions	<u>55,014</u>	<u>71,652</u>
Net assets	<u>\$ 8,393,322</u>	<u>\$ 7,969,171</u>

(a) *Endowment Funds*

The Association's endowment consists of funds established for a variety of purposes. For the purposes of this disclosure, endowment funds include donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

(b) Interpretation of Relevant Law

The Association has interpreted state law as requiring realized and unrealized gains on permanently restricted net assets to be retained in a temporarily restricted net asset classification until appropriated by the Board and expended. State law allows the Board to appropriate so much of the net appreciation of permanently restricted net assets as is prudent considering the Association's long and short-term needs, present and anticipated financial requirements, and expected total return on its investments, price level trends, and general economic conditions. The amount of net appreciation of permanently restricted net assets appropriated in 2019 and 2018 was \$15,843 and \$15,316, respectively.

As a result of this interpretation, the Association classifies as permanently restricted net assets (a) the original value of the gifts donated to the permanent endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present and (b) the original value of the subsequent gifts to the permanent endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present. The remaining portion of the donor restricted endowment fund composed of accumulated gains not required to be maintained in perpetuity is classified as temporarily restricted net assets until those amounts are appropriated for expenditure in a manner consistent with the donor's stipulations. The Association considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds: duration and preservation of fund, purposes of the donor restricted endowment funds, general economic conditions, the possible effect of inflation and deflation, the expected total return from income and the appreciation of investments, other resources of the Association, and the investment policies of the Association.

(c) Endowment Investment Return Objectives

The Association has adopted investment policies for endowment assets that attempt to provide a predictable stream of funding to the programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, the endowment assets are invested in a manner to attain a total return (net of investment management fees) of at least 5.0% per year in excess of inflation, measured by the Consumer Price Index. To satisfy its long-term rate of return objectives, the Association targets a diversified asset allocation that places a greater emphasis on equity-based investments within prudent risk constraints.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

(d) Endowment Net Asset Composition

The following is a summary of the endowment net asset composition by type of fund at September 30, 2019 and 2018, and the changes therein for the years then ended:

	<u>With Donor Restrictions</u>
Endowment net assets, September 30, 2017	\$ 306,312
Investment income, net	4,142
Change in fair value of investments	21,726
Net assets released from restrictions	<u>(15,316)</u>
Endowment net assets, September 30, 2018	316,864
Investment income, net	2,976
Change in fair value of investments	(3,771)
Net assets released from restrictions	<u>(15,843)</u>
Endowment net assets, September 30, 2019	<u>\$ 300,226</u>

12. Operating Leases

Leases that do not meet the criteria for capitalization are classified as operating leases with related rentals charged to operations as incurred.

The following is a schedule by year of future minimum lease payments under operating leases for office space as of September 30, 2019 that have initial or remaining lease terms in excess of one year:

2020	\$ 495,198
2021	450,020
2022	442,114
2023	407,781
2024	390,614
Thereafter	<u>658,230</u>
Total	<u>\$ 2,843,957</u>

Rental expense under operating leases amounted to approximately \$516,954 in 2019 and \$546,431 in 2018.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

15. Related-Party Transactions

The Association incurs operating expenses that have been charged by Maine Healthcare and its subsidiaries. Those expenses include worker's compensation, health and dental insurance, occupancy costs, purchased services and other administrative costs.

The Association incurred the following expenses with Maine Healthcare:

	<u>2019</u>	<u>2018</u>
Health benefits	\$ 3,597,557	\$ 3,323,789
Shared integration	1,502,183	1,371,092
Worker's compensation	220,729	213,027
Occupancy	365,908	362,510
Other administrative costs	<u>316,600</u>	<u>332,918</u>
Total	<u>\$ 6,002,977</u>	<u>\$ 5,603,336</u>

During the fiscal years of 2019 and 2018, the Association participated in a self-insured health insurance trust administered by Maine Healthcare. The Association pays health insurance premiums to the trust. The trust fund and related liability are reflected on the balance sheets of Maine Healthcare.

Maine Healthcare is the guarantor for substantially all of the Association's long-term debt. Maine Healthcare under the debt covenants is required to maintain a minimum tangible net worth and cash and cash equivalents.

Maine Healthcare's Board of Trustees has approved \$205 million in capital expenditures to acquire and implement an enterprise-wide solution to include inpatient clinical information systems, revenue cycle management, financial management systems, supply chain, and human resource management systems. The systems will be implemented over several years. Funding for the project will be primarily provided by the Maine Healthcare members that will benefit from the future use of these systems. The Maine Healthcare members will recognize a prepaid purchase service as a long-term asset equivalent to the amount contributed. The prepaid purchase service will be reduced in future years as the service is provided by Maine Healthcare. The amount of prepaid purchased service reported by the Association as of September 30, 2019 and 2018 within other assets was \$878,785 and \$1,060,436, respectively.

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

Amounts due to affiliates are as follows:

	<u>2019</u>	<u>2018</u>
LincolnHealth Cove's Edge Integrated Services	\$ -	\$ (164,274)
Maine Medical Center	(144,236)	-
Maine Healthcare	(201,683)	(147,191)
Southern Maine Health Care	(951,023)	(697,810)
Penobscot Bay Medical Center	-	-
Waldo County Medical Center	(374,778)	(70,924)
	<u>(42,041)</u>	<u>(1,852)</u>
Total	<u>\$ (1,713,761)</u>	<u>\$ (1,082,051)</u>

Included in amounts payable to affiliates at September 30, 2019 and 2018 is the Association's allocable share of amounts due to MaineHealth under a specific system funding agreement as follows:

	<u>2019</u>	<u>2018</u>
Allocable share of purchased services supported by the Maine Healthcare revenue bond - Finance Authority of Maine.	\$ 1,079,040	\$ 1,216,111
Allocable share of purchased services supported by the Maine Healthcare promissory note payable to a bank.	<u>46,311</u>	<u>54,550</u>
Total allocable share of purchased services	1,125,351	1,270,661
Less current portion included with amounts payable to affiliates for allocated operating expenses	<u>165,086</u>	<u>141,166</u>
Amounts payable to affiliates - less current portion	<u>\$ 960,265</u>	<u>\$ 1,129,495</u>

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

Maine Healthcare established an information systems project, known as the SeHR (Shared electronic Health Record) Project that will implement a systemwide integrated electronic health record system and financial system. The SeHR Project is an integrated suite of technology solutions to support the healthcare delivery for MaineHealth members, providers and the communities MaineHealth serves. Initial funding for the SeHR Project was drawn from cash reserves held by MaineHealth and many of the subsidiary members.

In Fiscal Year 2014, additional funding for the SeHR Project was acquired by Maine Healthcare through loan agreements that provide borrowings of up to a combined \$101,500,000 under both taxexempt interest and taxable interest debt instruments. Maine Healthcare issued a tax exempt revenue bond through the Finance Authority of Maine (FAME) and entered into a bond purchase agreement for the direct placement of these bonds with TD Bank, N.A. for up to \$94,800,000. Maine Healthcare also entered into a term loan with TD Bank, N.A. for up to \$6,700,000 to be drawn upon in support of the SeHR Project. At September 30, 2019 the full amount of the available funds had been drawn down.

In 2018, additional funding for the Project was acquired to finance new members and to complete the project. Through loan agreements, Maine Healthcare acquired funding that provided for additional borrowings of up to \$59,200,000 million under both taxexempt interest and taxable interest debt instruments. Maine Healthcare issued a tax exempt revenue bond through the FAME and entered into a bond purchase agreement for the direct placement of these bonds with TD Bank, N.A. for up to \$55,500,000. Maine Healthcare also entered into a term loan with TD Bank, N.A. for up to \$3,700,000. As of September 30, 2019, MaineHealth had drawn \$35,400,000 on the FAME Revenue Bonds and \$1,900,000 on the TD Bank, N.A. term loan.

Repayment of these loan agreements will be the responsibility of MaineHealth. Certain system affiliates deemed "SeHR Affiliates" under a project specific system funding agreement are obligated to pay Maine Healthcare for the purchased services value of their allocable share. The SeHR affiliates for the 2014 borrowings means the following affiliates of Maine Healthcare: MaineHealth Care at Home, NorDx and The Memorial Hospital at North Conway. The SeHR affiliates for the 2017 borrowings means the following affiliates of MaineHealth: MaineHealth Care at Home, NorDx, and The Memorial Hospital at North Conway.

The obligations of Maine Healthcare under the loan agreements with TD Bank, N.A. were allocated to each SeHR Affiliate based on percentages stated in the SeHR Loan System Funding Agreement (SFA). The allocation to the Association for the 2014 agreement was 0.98%. The allocations to the Association of the funds drawn through September 30, 2017 related to the 2017 agreement were 0.53% of the tax-exempt loan and 0.29% of the taxable borrowing.

Each SeHR Affiliate, with the exception of The Memorial Hospital, is indirectly responsible for the allocable share of other SeHR Affiliates if those allocable shares are not paid to Maine Healthcare. Maine Healthcare has agreed to be indirectly responsible for amounts owed by The Memorial Hospital. The total indirect obligation for all SeHR Affiliates under the combined SFA's for the 2014 and 2017 borrowings as of September 30, 2017 was \$135,100,000.

Each SFA also requires each SeHR Affiliate to fund an allocable share of a debt service reserve fund that is held by an agent on behalf of Maine Healthcare. If the debt service reserve fund

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

September 30, 2019 and 2018

becomes insufficient Maine Healthcare may recalculate each SeHR Affiliates, with the exception of The Memorial Hospital, allocable share of the amounts payable to Maine Healthcare. Maine Healthcare has agreed to be indirectly responsible for amounts owed by The Memorial Hospital. The amount held in Maine Healthcare's Debt Service Reserve fund for the 2014 agreement was \$3,400,000 and for the 2017 agreement was \$161,749 at September 30, 2017.

The amounts payable represent the Association's allocable share of purchased services related to the combined SeHR Loan SFA's with Maine Healthcare. Per the agreements amounts payable to Maine Healthcare are reflective of the principal and interest amounts due on obligations incurred by Maine Healthcare. The interest rate on the Maine Healthcare 2014 Revenue Bonds is 2.36% and the interest rate on the Maine Healthcare 2014 Promissory note is 3.42%; interest and principal payments will continue through September 18, 2025. The interest rate on the Maine Healthcare 2017 Revenue Bonds is 2.11%. The interest rate on the Maine Healthcare 2017 Promissory note is 3.01%, and interest is payable monthly until February 2019 at which time principal and interest are payable monthly through February 2027.

Maine Healthcare affiliates recognize a prepaid purchased service as a long-term asset equivalent to the amount contributed. The Association has recorded a prepaid purchased service as a long-term asset in the balance sheets equivalent to the amount contributed (See note 8). The prepaid purchased service will be reduced in future years as the service is provided by Maine Healthcare. At September 30, 2018 and 2017, the Association had funded \$1,967,201 and \$1,735,931, respectively, of its estimated total allocation. Accumulated amortization expense related to the long-term asset was \$870,451 and \$691,008 for the years ended September 30, 2018 and 2017 respectively. The Association has recorded a long-term asset, net of accumulated amortization, of \$1,161,254 and \$1,307,838 as of September 30, 2019 and 2018, respectively. The Association has substantially met its funding obligation.

Scheduled maturities for the next five years and thereafter of the Association's share of the long term obligation at September 30, 2019 are as follows:

2020	\$ 165,086
2021	168,944
2022	172,786
2023	176,935
2024	181,074
Thereafter	<u>255,398</u>
Total	<u>\$ 1,120,223</u>

MAINEHEALTH CARE AT HOME

Notes to Financial Statements

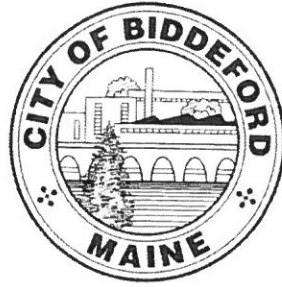
September 30, 2019 and 2018

16. Collective Bargaining Agreements

At September 30, 2019 and 2018, approximately 21% and 19% of the Association's employees were covered by a collective bargaining agreement which expires on September 30, 2021.

17. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through January 31, 2020, which is the date the financial statements were available to be issued.



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

SECTION I. AGENCY INFORMATION

Applicant Agency Name:	Seeds of Hope Neighborhood Center
Principle Address:	35 South Street, Biddeford, Maine 04005
Executive Director:	Rev. Shirley Bowen
Contact Person/Phone Number:	(same) 207-283-1783
Est. Total Agency Budget	
for 2020 :	\$331,712
Actual 2019 Budget:	\$273,864
Amount requested from the	
City of Biddeford:	\$18,000.00
What % of your annual budget	
does this request equal:	5%
Mission Statement:	The Seeds of Hope Neighborhood Center collaborates with our local communities and neighbors to find meaningful solutions to poverty, isolation and despair in a welcoming and compassionate environment.

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses: _

Seeds of Hope's Meal Program addresses a number of needs expressed by our neighbors. While our request is specifically for food, we understand that it is the need for nutritional food options that brings people into our Center initially, but once they know about our services, many needs are addressed. First is hunger. We operate the only 5 day-a-week free breakfast and lunch programs. We are very proud of the fact that when the pandemic hit and businesses/organizations were shut down, we immediately applied to the Governor's Office to be designated as an Essential Service and was immediately approved. This meant that we didn't miss a day of service and because of that we were able to temporarily fill the 2 week gap while the Biddeford Food Pantry worked out its new procedures and because the Library closed, we offered the only public access to computers/internet.

Because of the need to ensure the safety of our volunteers and staff and those we serve, we have had to move entirely to disposable, single use brown bags, food storage bags, and condiments. This has had an impact on our food service budget. Even after we open to allow our neighbors to come into our facility under limited capacity numbers, we will still have to continue to use all disposable food delivery and consumption products until it is clear there is no longer a significant public threat. We also saw an increase in requests for non-food items, such as laundry detergent, soap, tooth brushes/paste, deodorant, shampoo/conditioners, and diapers. This is a new cost which has grown from few requests to multiple requests.

The second need is a comfortable environment in extreme weather. This past winter we partnered with the City to offer an Overnight Warming Center. The pilot program ran mid-January through February. We had to end it in March due to the pandemic. While we have been unable to invite people inside during the hot summer days due to the need to ensure everyone's safety, we will do so again when possible. And we have received funding to operate the Overnight Warming Center again this winter from December 1, 2020 – March 31, 2021 depending in the severity of the winter.

A third need we will be offering this summer/fall is an active resource in helping those we serve seek affordable housing. We cannot guarantee that they will attain housing through our information, but we will strive to make the process more user friendly and, through making contacts with property owners, have accurate vacancy locations. We will also help educate our neighbors on Tenant Rights & Responsibilities.

A fourth need expressed is companionship. Many of our neighbors were socially isolated before they came to Seeds of Hope. By opening our doors and offering games, books, and television we quickly became a place people not only came to eat but to see friends and receive support from our trained volunteers. Because of the pandemic and our need to serve meals from our doorway we have not been able to be the site for extended interaction between neighbors, but we have had a staff member at the door connecting with each person while their order is being filled. We are able to listen to any concerns and offer support as possible.

A fifth need we help address is providing free clothing. We then learned that for many, even Goodwill was too expensive. Starting first with back to school clothes, we now offer a large selection of free clothing, including professional clothing for those seeking work and/or needing work attire. We have been unable to offer this service during the pandemic, except on a limited, emergency basis. Again, once the pandemic is no longer viewed as a major health crisis, we will offer these services again.

A final need is the running of a Career Resource Center. Since mid-March we have been the only place where people can apply for unemployment, complete tax forms, create resumes, search for job openings, and prepare for interviews. We served people one at a time with strong safety precautions of disinfecting of terminals, requiring masks and practicing the physical distance recommend by the CDC. Thanks to donations from various community members we were able to offer a mask to our staff, volunteers and neighbors.

How is that need determined or measured?

We hear directly from our neighbors about their needs. We conduct small focus groups asking for feedback on our services and examining unmet needs in our community. Where possible we strive to have those needs met or pass on the information to those who may be in a better position to do so.

During the pandemic we have kept count of the number served each day and the number of unique individuals. We range from 30-60 people/ day. Since mid-March we have served 3574 meals to 243 unique individuals. These counts are only for food and do not include those seeking non-food items or support in our career center or other services.

How is your program attempting to meet that need and what is the outcome that you expect to achieve? (Please be as specific as possible)

All of our activities described above have come directly from expressed unmet need. The outcomes we seek are that no one leaves the Center hungry, that everyone has adequate clothing for the season, that those who are willing and able are given support in searching for a job that will offer them increased independence, and that everyone coming to the Center feel safe and welcome while visiting. We also strive to have no one leave without some idea how to ease the burdens they carry.

What process does your agency undertake annually to evaluate the effectiveness of your programs?

We conduct annual focus groups to get direct feedback from our neighbors. Our Executive Director also participates in local gatherings of service providers to learn from their perspective how our services are perceived. We also request a review from a nutritionist on an annual basis to learn if there are improvements we can make to providing healthy food options.

Client eligibility criteria: We are committed to keeping our services low barrier. Everyone is welcome. We have learned over time that with very few exceptions, people wouldn't use our services day in and day out if they did not need to.

Describe fee structure: There are no fees involved.

Describe services provided: Modifications during the pandemic are explained above. Below is our normal range of services.

- First, we offer nutritional breakfast/lunch five days a week. It is an expanded continental breakfast, including but not limited to: 10+ cereal options, toast, bagels, waffles, hard boiled eggs, fruit, oatmeal, milk, orange juice, coffee, tea, hot chocolate, and other items when available. We also offer hot soup or another "lunch" item daily.
- We have added operating as a housing referral service, helping identify vacancies, information on potential funding resources, and Tenant Rights & Responsibilities.
- We offer free clothing. Many of our neighbors indicate that even Goodwill can be too expensive for them. We have a wonderful pool of donors that give to Seeds of Hope because it is free to those we serve.

- We are a warming and cooling center, allowing people to reduce their heat/air conditioning costs by coming to the Center for a few hours – in extreme temperatures and when requested to do so by the City, we will extend our hours to offer greater relief.
- We also run a Career Resource Center, helping people who are seeking jobs to write resumes, search for work, prepare for interviews, and acquire interview/work quality clothing if needed.
- Our neighbors also have some of their social needs met at SOH. Many who come for breakfast or other assistance stay for extended periods of time, sharing their lives with each other and offering support and encouragement. Our fabulous team of volunteers help our neighbors feel welcome and accepted for who they are.
- We offer referral information if a need is identified that we are unable to meet.
- We offer educational programs, such as good nutrition on limited funds, healthy cooking, healthy relationships; we also sponsor free flu shot and Hepatitis A & B vaccination clinics; confidential Hep C and HIV testing & counseling; assistance with applications to MaineCare; referrals for primary care; minor health screenings. We also host the Biddeford/Saco Substance Use Disorder staff person weekly as a resource to those seeking to break their addictions.
- We help facilitate registering families with the Back to School Back-Pack Program.
- Finally, for those wishing spiritual support, grief support, and/or stress-related support our Executive Director/Chaplain is available to offer one-on-one mentoring and will conduct sacramental services at no charge.

What accommodations are made to those applicants with zero income? Everyone is welcome.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year? No fees are charged. We do serve as a verification place for General Assistance for those required to make on-line applications. We monitor and document that GA clients have fulfilled those expectations.

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City: Yes. We are located in Biddeford.

Define a unit of service as it pertains to the program: A unit of service, in relation to our feeding program, is one service of breakfast or lunch per person per day.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain. Yes. We receive donations from businesses and other agencies that have an excess of food that cannot be used before the expiration date. We also make our purchases wholesale in order to buy in bulk and save on costs. Through two previous grants from a foundation we were able to purchase a commercial refrigerator and a commercial freezer, allowing us to bulk purchase and cut down on delivery costs.

How often are your books and/or financial records audited by an accounting firm or a third-party professional? To date we have not chosen to pay for a professional audit. Our books, however are available for inspection if requested. We are a Bronze-level Guide Star member.

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR FY 2019/2020	RECEIVED FOR FY 2019/20	BUDGETED FOR FY 2020/2021
Federal	CDBG	\$15,000	\$15,000	\$21,600 (Warming Center)
	AmeriCorps	\$11,600	\$10,613	\$28,000
Municipal: B,S,OOB	Social Services	\$24,500	\$24,500	\$25,000
	Warming Ctr. Bidd & Saco		\$32,896	\$27,000
3 RD Party				
Appeal & Business		\$73,000	\$92,160	\$67,500
Private Insurance				
Endowments				
United Way				
Grants	Foundations & Gifts	\$60,000	\$131,966	\$125,000
Fundraising	Benefit Brunch/Walk	\$25,000	\$31,056	\$13,500
In-Kind	Volunteer Hrs. 5300**			
Totals		\$209,100	\$338,191	\$307,600

****Volunteer Hour equivalent @ \$18/hr = \$9,500**

Total number of individuals served (unduplicated): We estimate 300 for all services, not just food.

Total number of units provided: A conservative number would be 15,840 (264 days/year x 60/day)

Total number of individuals served from Biddeford: We don't collect that data, but we believe it is approximately 260

Percent of total client count that are residents of the City of Biddeford: 86%

What other municipalities provide financial assistance and how much does each provide? Saco will be providing funding for the 2020-21 fiscal year, providing \$7,000 toward food and \$3,000 for the warming center; Old Orchard Beach did not fund us for the coming year.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

Yes. One of the requests we had from a city councilor was for us to explore whether part of the overnight warming center could be covered with CDBG funds. This was proposed and funded at the level requested, \$21,600. That funding is specifically for that purpose.

Per capita cost of service(s); each individual counted only once? \$173.00 (\$52,000/300 = \$173)

Unit of service cost: \$3.28 (\$52,000/15,840)

How many members of your agency have authority to decide where/how your funds will be spent?

Three for day to day purchases. Only the Board of Directors can authorize purchases over \$5,000.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

Two. The Executive Director and Treasurer of the Board, with the Board reviewing monthly budget reports and yearly 990 filings.

Agencies **NOT REQUIRED** to file yearly audits—complete the budget form and include your IRS Form 990.

990 Form attached.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

No

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency: <u>Seeds of Hope Neighborhood Center</u>	CY 2019 budget	CY 2019 actual	CY 2020 budget	CY 2021 proposed
PUBLIC SUPPORT AND REVENUE				
Biddeford – Social Services	\$15,000	\$15,000	\$15,000/32,900	\$18,000/24,000
Contributions/Grants	\$94,000	\$188,074	\$153,000	\$175,000
Fund Raising	\$34,300	\$31,057	\$31,500	\$35,000
Legacies and Bequests				
Contributed by Associated Organizations				
Government: Federal (Block Grant)	\$15,000	\$15,000	\$15,000	\$21,600
Government: Federal (AmeriCorps)		\$11,584	\$28,000	\$28,000
Government: County				
Government: Municipalities (Saco & OOB)	\$7,000	\$9,500	10,000	\$10,000
Membership dues				
Program Fees				
Sales of Materials				
Investment Income	\$75.00	\$62.61	\$75.00	\$75.00
Miscellaneous Revenue	\$2,200	\$743	\$1,500	\$1,500
TOTAL SUPPORT REVENUE	\$167,575	\$271,021	\$286,975	\$314,175
OPERATING EXPENSES				
Salaries	\$62,000	\$61,595	\$156,900	\$157,000
Employee Benefits	\$22,288	\$20,007	\$24,500	\$33,000
Payroll Taxes, etc.	\$1,000	\$1,766	\$11,141	\$12,000
Professional Fees/insurance	\$5,300	\$5,032	\$10,000	\$8,000
Supplies/Program – includes food	\$68,002	\$124,361	\$51,390	\$55,000
Telephone	\$3,800	\$7,140	\$6,800	\$7,000
Fundraising	\$3,700	\$2,847	\$3,600	\$3,600
Occupancy – facility operation	\$24,785	\$26,161	\$53,270	\$55,000
Rental and Maintenance of Equipment	\$1,500	\$5,470	\$3,000	\$3,000
Printing and Publication	\$3,000	\$2,890	\$3,000	\$3,500
Travel	\$400	\$627	\$606	\$900
Conferences and Meetings	\$	\$168	\$1,089	\$400
Specific Assistance to Individuals	\$2,500	\$2,552	\$1,000	\$1,000
Membership Dues	\$	\$	\$	\$
Awards and Grants	\$	\$	\$	\$
Miscellaneous – Daily Operations/Supplies	\$5,300	\$13,447	\$4,416	\$5,000

TOTAL OPERATING EXPENSES	\$203,575	\$273,863	\$331,712	\$344,400
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES	\$ -36,000	\$ -2,842	\$-44,737	\$-30,225
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses				
TOTAL OF ALL EXPENSES	\$	\$	\$	\$
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES	\$	\$	\$	\$

SECTION IV. VALIDATION

I, Rev. Shirley Bowen, of Seeds of Hope Neighborhood Ctr.
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

Executive Director.
(Title)

Rev. Shirley Bowen
Signature/Title

8/7/2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 16 2012

SEEDS OF HOPE NEIGHBORHOOD CENTER
18 1/2 CRESCENT ST
BIDDEFORD, ME 04005

Employer Identification Number:
30-0693703
DLN:
17053129386022
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 28, 2011
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

-2-

SEEDS OF HOPE NEIGHBORHOOD CENTER

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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.

A For the 2019 calendar year, or tax year beginning **January 1**, 2019, and ending **December 31**, 20 **19**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **Seeds of Hope Neighborhood Center**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
35 South Street
 City or town, state or province, country, and ZIP or foreign postal code
Biddeford, Maine 04005

D Employer identification number
30-0693703

E Telephone number
207-571-9601

F Name and address of principal officer: **Rev. Shirley Bowen**
20 Sky Harbor Drive, Biddeford Maine 04005

G Gross receipts \$ **271,022**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ **www.seedsofhope4me.org**

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **2011** **M** State of legal domicile: **ME**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Seeds of Hope Neighborhood Center collaborates with our local communities and neighbors to find meaningful solutions to poverty, isolation, and despair in a welcoming and compassionate environment. Provide meals for 70+ less fortunate people 5 days a week and career search and rental assistance		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	4
	6	Total number of volunteers (estimate if necessary)	6	23
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 39	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 235,085	Current Year 268,766
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	79	63
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6097	2193
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	241,260	271,022
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	83,962	93,982
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		70
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	198,987	273,864
	19	Revenue less expenses. Subtract line 18 from line 12	42,273	-2,842
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 141,163	End of Year 138,321
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	141,163	138,321

Part II Signature Block

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

Sign Here

Signature of officer: *David N. Moravick* Date: **JUNE 6, 2020**

Type or print name and title: **DAVID N. MORAVICK TREASURER**

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____

Firm's name ▶: _____ Firm's EIN ▶: _____

Firm's address ▶: _____ Phone no.: _____

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Seeds of Hope provides a safe community place to encourage positive interactions for individuals and families to receive food (breakfast and lunch) 5 days a week to battle food insecurity as well as provide hope for a better tomorrow for those with very limited resources

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

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

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

4a (Code: _____) (Expenses \$ 49,044 including grants of \$ _____) (Revenue \$ _____)

Seeds of Hope serves 70-80 less fortunate individuals breakfast and lunch daily, 5 days a week, 52 weeks per year. Through the work of the Executive Director and volunteer staff over 19,500 people are served annually

4b (Code: _____) (Expenses \$ 14,286 including grants of \$ _____) (Revenue \$ _____)

The Career Center is staffed by the Executive Director The center provides job search assistance, career counseling, interview coaching, job interview clothing, mentoring and support for individuals attempting to return to gainful employment at a living wage

4c (Code: _____) (Expenses \$ 64,233 including grants of \$ _____) (Revenue \$ _____)

In A Pinch program established its own tax ID number and going forward will operate independently, In A Pinch provides non-food personal care items for over 125 individuals twice a month. Personal care items include diapers, shampoo, soap, toilet paper, and other items which cannot be purchased with federal, state or local assistance. Amount listed above includes the transfer of funds to In A Pinch's newly established operating entity prior to year end 2019

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	✓	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		✓
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		✓
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		✓
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		✓
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		✓
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		✓
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		✓
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		✓
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		✓
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?		✓
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.		✓
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		✓
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.		✓
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		✓
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		✓
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		✓
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		✓

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	

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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		✓
6	Did the organization have members or stockholders?		✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		✓
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	✓	
8b	Each committee with authority to act on behalf of the governing body?	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		✓

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **Maine**
- 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 ►
David Moravick Treasurer 6 Heather Lane Biddeford Maine 04005 (207) 468-5099

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Reverend Shirley Bowen Executive Director		✓		✓				49,126	0	20,007
(2) Ann Hastings President Board of trustees		✓		✓				0	0	0
(3) Sara D'Angio White Vice President and Director		✓		✓				0	0	0
(4) Laura Cobb Secretary and Director		✓		✓				0	0	0
(5) David Moravick Treasurer and Director		✓		✓				0	0	0
(6) Terra Johnson Director		✓						0	0	0
(7) Amanda Lutz Director		✓						0	0	0
(8) Steve Ham Director		✓						0	0	0
(9) Jessica Jolin Director		✓						0	0	0
(10) Renate Riggs Director		✓						0	0	0
(11) Josh Lindquist Director		✓						0	0	0
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							49,126	0	20,007	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							49,126		20,007	

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 **none**

	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>		✓
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>		✓
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>		✓

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c	31,057		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	14,266		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	223,443		
	g	Noncash contributions included in lines 1a-1f	1g \$			
	h	Total. Add lines 1a-1f		268,766		
	Program Service Revenue			Business Code		
2a		-----				
b		-----				
c		-----				
d		-----				
e		-----				
f		All other program service revenue . .				
g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		63		
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real	1750		
			(ii) Personal			
			6b			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c	1750		
	d	Net rental income or (loss)		1750		
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
			7a			
			b	Less: cost or other basis and sales expenses	7b	
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
			b	Less: direct expenses	8b	
c			Net income or (loss) from fundraising events			
9a	Gross income from gaming activities. See Part IV, line 19	9a				
		b	Less: direct expenses	9b		
		c	Net income or (loss) from gaming activities			
10a	Gross sales of inventory, less returns and allowances	10a				
		b	Less: cost of goods sold	10b		
		c	Net income or (loss) from sales of inventory			
Miscellaneous Revenue			Business Code			
	11a	See Schedule O		443		
	b	-----				
	c	-----				
	d	All other revenue				
e	Total. Add lines 11a-11d		443			
12	Total revenue. See instructions		271,022			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	69,133	60,117	9,016	
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	23,083	23,083		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits			1,766	
10	Payroll taxes	1,766			
11	Fees for services (nonemployees):				
a	Management				
b	Legal	70		70	
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)			275	
12	Advertising and promotion	275			
13	Office expenses	2,487		2,487	
14	Information technology	7,141		7,141	
15	Royalties				
16	Occupancy	22,490	22,490		
17	Travel	795		795	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates	64,233	64,233		
22	Depreciation, depletion, and amortization				
23	Insurance	5,032		5,032	
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	Program Expenses	49,043	49,043		
b	Fundraising expenses	2,847			2,847
c	Supplies	3,981	3,981		
d	Board Expenses	244		244	
e	All other expenses See Schedule O	21,244	9,186	12,058	
25	Total functional expenses. Add lines 1 through 24e	273,864	232,133	38,884	2,847
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	103,334	1	101,898
	2 Savings and temporary cash investments	27,050	2	15,155
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,779	4	21,268
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	0	10c
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	141,163	15	138,321
16 Total assets. Add lines 1 through 15 (must equal line 33)		16		
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	120,992	27	125,578
	28 Net assets with donor restrictions	20,171	28	12,743
	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	0	29	0
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	0
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	0
	32 Total net assets or fund balances	141,163	32	138,321
33 Total liabilities and net assets/fund balances		33		

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	271,022
2	Total expenses (must equal Part IX, column (A), line 25)	2	273,864
3	Revenue less expenses. Subtract line 2 from line 1	3	(2,842)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	141,163
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
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	138,321

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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
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? 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 Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
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		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Seeds of Hope Neighborhood Center

Employer identification number

30-0693703

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

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

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

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

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2019

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. 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—2019. 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—2018. 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	175,820	130,857	176,941	235,085	268,766	987,469
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	0	0	0	0	0	0
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	175,820	130,857	176,941	235,085	268,766	987,469
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
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	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						987,469

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	175,820	130,857	176,941	235,085	268,766	987,469
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	14	60	43	79	63	259
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	14	60	43	79	63	259
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	18,378	14,505	20,073	6,097	2,193	59,053
13 Total support. (Add lines 9, 10c, 11, and 12.)	194,212	145,422	197,057	241,261	271,022	1,048,974

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	94.1 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	92.8 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	0 %

19a 33 1/3% support tests—2019. 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—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		

3 Parent of Supported Organizations. Answer (a) and (b) below.

		Yes	No
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 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 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 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 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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D—Distributions

Current Year

1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E—Distribution Allocations (see instructions)

(i)
Excess Distributions

(ii)
Underdistributions
Pre-2019

(iii)
Distributable
Amount for 2019

1	Distributable amount for 2019 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2019		
a	From 2014		
b	From 2015		
c	From 2016		
d	From 2017		
e	From 2018		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2019 distributable amount		
i	Carryover from 2014 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2019 from Section D, line 7:	\$	
a	Applied to underdistributions of prior years		
b	Applied to 2019 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2020. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2015		
b	Excess from 2016		
c	Excess from 2017		
d	Excess from 2018		
e	Excess from 2019		

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

Area with horizontal dashed lines for supplemental information.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

Seeds of Hope Neighborhood Center

Employer identification number

30-0693703

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

Employer identification number

Seeds of Hope Neighborhood Center

30-0693703

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Maine Community Foundation 245 Main Street Ellsworth, Maine 04605-1613	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Virginia Hodgkins Somers Foundation 217 Main Street Lewiston Maine 04240	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	City of Biddeford 205 Main Street Biddeford Maine 04005	\$ 29,266	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	St. Ann's Episcopal Church 167 Ocean Avenue Kennebunkport Maine 04046	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Debbie Lamb 15 Peter Pond Lane Biddeford Maine 04005	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Episcopal Diocese of Maine 143 State Street Portland Maine 04101	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Seeds of Hope Neighborhood Center

Employer identification number

30-0693703

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6	City of Saco 300 Main Street Saco Maine 04072	\$ 7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
7	John T. Gorman Foundation One Canal Plaza Suite 800 Portland Maine 04101	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Francis Hollis Brain Foundation 1219 Clifton Road Atlanta Georgia 30307	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

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

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

Name of organization

Employer identification number

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

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Schedule B (Form 990, 990-EZ, or 990-PF), such as legislation enacted after the schedule and its instructions were published, go to www.irs.gov/Form990.

Note: Terms in **bold** are defined in the *Glossary of the Instructions for Form 990*.

Purpose of Schedule

Schedule B (Form 990, 990-EZ, or 990-PF) is used to provide information on contributions the organization reported on:

- Form 990, Return of Organization Exempt From Income Tax, Part VIII, *Statement of Revenue*, line 1;
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, Part I, line 1; or
- Form 990-PF, Return of Private Foundation, Part I, line 1.

Who Must File

Every organization must complete and attach Schedule B to its Form 990, 990-EZ, or 990-PF, unless it certifies that it doesn't meet the filing requirements of this schedule by:

- Answering "No" on Form 990, Part IV, *Checklist of Required Schedules*, line 2; or
- Checking the box on:
 - Form 990-EZ, line H; or
 - Form 990-PF, Part I, *Analysis of Revenue and Expenses*, line 2.

See the separate instructions for these lines on those forms.

If an organization isn't required to file Form 990, 990-EZ, or 990-PF but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Accounting Method

When completing Schedule B (Form 990, 990-EZ, or 990-PF), the organization must use the same accounting method it checked on Form 990, Part XII, *Financial Statements and Reporting*, line 1; Form 990-EZ, line G; or Form 990-PF, line J.

Public Inspection

Note: Don't include social security numbers of contributors as this information may be made public.

- Schedule B is open to public inspection for an organization that files Form 990-PF.
- Schedule B is open to public inspection for a section 527 political organization that files Form 990 or 990-EZ.
- For all other organizations that file Form 990 or 990-EZ, the names and addresses of contributors aren't required to be made available for public inspection. All other information, including the amount of contributions, the description of **noncash contributions**, and any other information, is required to be made available for public inspection unless it clearly identifies the contributor.

If an organization files a copy of Form 990 or 990-EZ, and attachments, with any state, it shouldn't include its Schedule B (Form 990, 990-EZ, or 990-PF) in the attachments for the state, unless a schedule of contributors is specifically required by the state. States that don't require the information might inadvertently make the schedule available for public inspection along with the rest of the Form 990 or 990-EZ.

See the instructions for Form 990, 990-EZ, or 990-PF for information on telephone assistance and the public inspection rules for these forms and their attachments.

Contributions To Be Included on Part I

A *contributor* (person) includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations. In addition, section 509(a)(2), 170(b)(1)(A)(iv), and 170(b)(1)(A)(vi) organizations must also report **governmental units** as contributors.

Contributions

Contributions reportable on Schedule B (Form 990, 990-EZ, or 990-PF) are contributions, grants, bequests, devises, and gifts of money or property, whether or not for charitable purposes. For example, political contributions to section 527 political organizations are included. Contributions don't include fees for the performance of services. See the instructions for Form 990, Part VIII, line 1, for more detailed information on contributions.

General Rule

Unless the organization is covered by one of the *Special Rules*, later, it must report in Part I contributions from all persons who contribute \$5,000 or more (in money or other property) during the **tax year**. As described below, certain organizations report only total contribution amounts. Contributions may be made directly or indirectly and may take the form of money, **securities**, or any other type of property.

Include all separate and independent gifts that are \$1,000 or more to determine a contributor's total contribution. Gifts that are less than \$1,000 may be disregarded. Include each contribution reported on Form 990, Part VIII, line 1. For example, if an organization that uses the accrual method of accounting reports a pledge of noncash property in Part VIII, line 1, it must include the value of that contribution in calculating whether the contributor meets the General Rule (or one of the *Special Rules*, if applicable), even if the organization didn't receive the property during the tax year.

Note: Under regulations proposed by the Treasury Department and the IRS, certain organizations would not have to report the names and addresses of their contributors on Schedule B. These organizations must continue to:

- Collect the names and addresses of their contributors,
- Keep this information in their records and books, and
- Make the information available to the IRS upon request.

Section 501(c)(3) organizations (including section 4947(a)(1) nonexempt charitable trusts and nonexempt private foundations described in section 6033(d)), and section 527 political organizations must report the names and addresses of their contributors in Part I, column (b), on Schedule B.

Special Rules

Section 501(c)(3) organizations that file Form 990 or 990-EZ. For an organization described in section 501(c)(3) that meets the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and not just the 10% support test (whether or not the organization is otherwise described in section 170(b)(1)(A)), list in Part I only those contributors whose contribution of \$5,000 or more during the tax year is greater than 2% of the amount reported on Form 990, Part VIII, line 1h(A); or Form 990-EZ, line 1. *An organization that claims the benefit of this special rule must either (1) establish on Schedule A (Form 990 or 990-EZ), Part II, that it met the 33 $\frac{1}{3}$ % support test for the current year or prior year; or (2) check the box on Schedule A (Form 990 or 990-EZ), Part I, line 7 or 8, and the box on Schedule A, Part II, line 13, as a section 170(b)(1)(A)(vi) organization in its first 5 years.*

Example. A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on Form 990, Part VIII, line 1h. The organization is only required to list in Parts I and II of its Schedule B each person who contributed more than the greater of \$5,000 or 2% of \$700,000 (\$14,000) during

the tax year. Thus, a contributor who gave a total of \$11,000 wouldn't be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization was greater than \$5,000, it didn't exceed \$14,000.

Section 501(c)(7), (8), or (10)

organizations. For contributions to these social and recreational clubs, fraternal beneficiary and domestic fraternal societies, orders, or associations that weren't for an exclusively religious, charitable, etc., purpose, list in Part I contributions from each contributor who contributed \$5,000 or more during the tax year, as described under *General Rule*, earlier.

For contributions to a section 501(c)(7), (8), or (10) organization received for use exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals (section 170(c)(4), 2055(a)(3), or 2522(a)(3)), list in Part I contributions from each contributor whose aggregate contributions for an exclusively religious, charitable, etc., purpose were more than \$1,000 during the tax year. To determine the more-than-\$1,000 amount, total all of a contributor's gifts for the tax year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that listed an exclusively religious, charitable, etc., contribution in Part I or II must also complete Part III to provide further information on such contributions of more than \$1,000 during the tax year and show the total amount received from such contributions that were for \$1,000 or less during the tax year.

Under the proposed regulations, all section 501(c)(7), (8), or (10) organizations listing contributions under this special rule would enter "N/A" in Part I, column (b), and would not enter the name and address of any contributor.

However, if a section 501(c)(7), (8), or (10) organization didn't receive total contributions of more than \$1,000 from a single contributor during the tax year for exclusively religious, charitable, etc., purposes and consequently wasn't required to complete Parts I through III with respect to these contributions, it need only check the third *Special Rules* box on the front of Schedule B and enter, in the space provided, the total contributions it received during the tax year for an exclusively religious, charitable, etc., purpose.

Specific Instructions



Don't attach substitutes for Schedule B or attachments to Schedule B with information on contributors. Parts I, II, and III of

Schedule B may be duplicated as needed to provide adequate space for listing all contributors. Number each page of each part (for example, Page 2 of 5, Part II).

Part I. In column (a), identify the first contributor listed as No. 1 and the second contributor as No. 2, etc. Number

consecutively. In column (b), section 501(c)(3) organizations (including section 4947(a)(1) nonexempt charitable trusts and section 501(c)(3) nonexempt private foundations) and section 527 organizations enter the contributor's name, address, and ZIP code. Identify a donor as "anonymous" only if the organization doesn't know the donor's identity. Under the proposed regulations, other organizations would enter "N/A" in place of each contributor's name, address, and ZIP code. In column (c), enter the amount of total contributions for the **tax year** for the contributor listed.

In column (d), check the type of contribution. Check all that apply for the contributor listed. If a **cash contribution** came directly from a contributor (other than through payroll deduction), check the "Person" box. A cash contribution includes contributions paid by cash, credit card, check, money order, electronic fund or wire transfer, and other charges against funds on deposit at a financial institution.

If an **employee's** cash contribution was forwarded by an employer (indirect contribution), check the "Payroll" box. If an employer withholds contributions from employees' pay and periodically gives them to the organization, report only the employer's name and address or "N/A," as applicable, and the total amount given unless you know that a particular employee gave enough to be listed separately.

Check the "Noncash" box in column (d) for any contribution of property other than cash during the tax year, and complete Part II of this schedule. For example, if an organization that uses the accrual method of accounting reports a pledge of noncash property on Form 990, Part VIII, line 1g, it must check the "Noncash" box and complete Part II even if the organization didn't receive the property during the tax year.

For a section 527 organization that files a Form 8871, Political Organization Notice of Section 527 Status, the names and addresses of contributors that aren't reported on Form 8872, Political Organization Report of Contributions and Expenditures, don't need to be reported in Part I if the organization paid the amount specified by section 527(j)(1). In this case, enter "Pd. 527(j)(1)" in column (b) instead of a name, address, and ZIP code; but you must enter the amount of contributions in column (c).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. In column (b), describe the **noncash contribution** received by the organization during the tax year, regardless of the value of that noncash contribution. Note the public inspection rules discussed earlier.

In columns (c) and (d), report property with readily determinable market value (for example, market quotations for securities) by listing its **fair market value (FMV)**. If the organization immediately sells **securities** contributed to the organization (including through a broker or agent), the contribution must still be reported as a gift of property (rather than cash) in the amount of the net

proceeds plus the broker's fees and expenses. See the instructions for Form 990, Part VIII, line 1g, which provide an example to illustrate this point. If the property isn't immediately sold, measure market value of marketable securities registered and listed on a recognized securities exchange by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When FMV can't be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution subject to an outstanding debt, subtract the debt from the property's FMV. Enter the date the property was received by the organization, but only if the donor has fully given up use and enjoyment of the property at that time.

The organization must report the value of any **qualified conservation contributions** and contributions of **conservation easements** listed in Part II consistently with how it reports revenue from such contributions in its books, records, and financial statements and in Form 990, Part VIII, *Statement of Revenue*.

For more information on noncash contributions, see the instructions for Schedule M (Form 990), *Noncash Contributions*.

If the organization received a partially completed Form 8283, *Noncash Charitable Contributions*, from a donor, complete it and return it so the donor can get a charitable contribution deduction. Keep a copy for your records.

Original (first) and successor donee (recipient) organizations must file Form 8282, *Donee Information Return*, if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (property other than money or certain publicly traded securities) within 3 years after the date the original donee received the property.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions for use exclusively for religious, charitable, etc., purposes during the tax year must complete Parts I through III for each person whose gifts totaled more than \$1,000 during the tax year. Show also, in the heading of Part III, the total of gifts to these organizations that were \$1,000 or less for the tax year and were for exclusively religious, charitable, etc., purposes. Complete this information only on the first Part III page if you use duplicate copies of Part III.

If an amount is set aside for an exclusively religious, charitable, etc., purpose, show in column (d) how the amount is held (for example, whether it is commingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

30-0693703

Seeds of Hope Neighborhood Center

990 Form Part IV Question 11b

The 2019 990 tax return was emailed to all board members for review prior to filing.

990 Form Part VI Question 12c

The Board requires all Board Members to sign the "Conflict of Interest Statement" annually and any potential conflict of interest is discussed at the meeting where to conflict arises.

990 Form Part VI Question 15a

The Board Participates in the Maine Association of Non Profits salary an benefit survey so that Seeds of Hope Neighborhood Center will recieve a free copy of the report. The Board reviews the Executive Directors compensation annually adn compare it to the survey results to confirm the salary is reasonably based on our budget and the experience of the Director.

990 Form Part VI Question 19

The governing documents, conflict of interest statement, financial statements and tax return are available to the public upon request. In 2019 no public requests were received

Part VIII Line 11a Other Revenue See attached Schedule 1

Part IX Line 24e Other Expenses See attached Schedule 1

2019 Schedule O
Schedule 1

EIN

30-0693703

Other Revenue

Amazon Smile	115.43
GoDaddy refund	\$ 119.88
MEMIC refund	\$ 208.16
Total Form 990 Part VIII Line 11a	\$ 443.47

Other Expenses

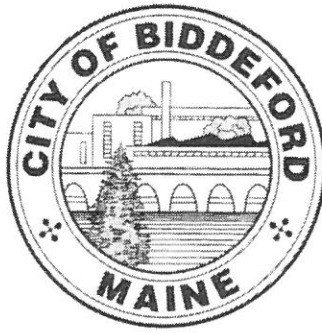
Cleaning & maint. waste removal	\$ 5,472.00
bank fees	\$ 3,234.00
payroll fees	\$ 110.00
snow shoveling	\$ 439.00
Return of Grant	\$ 120.00
Training & Education	\$ 8,715.00
Postage & Mailing	\$ 1,744.00
AmeriCorps operating costs	\$ 403.00
Dues & Subscriptions	\$ 471.00
Total Line Form 990 Part IX Line 24e	\$ 536.00
	\$ 21,244.00

Program Expenses

Career Placement	\$ -
Food, Paper	\$ 46,491.00
Personal hygiene	\$ -
Client support items	\$ 2,552.00
Total Line 24a Form 990	\$ 49,043.00

Insurance

Directors & Officers	\$ 608.00
Property & Liability	\$ 3,198.00
Workers Compensation	\$ 1,226.00
Total Line 23 Form 990	\$ 5,032.00



City of Biddeford

205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name: Southern Maine Agency on Aging (SMAA)

Principal Address: 136 U.S. Route One

Scarborough, ME 04074

Executive Director: Megan Walton, Chief Executive Officer

Contact Person/Phone Number: Liz Thompson, Grant Writer / 396-6591

Est. Total Agency Budget for 2020/2021: \$4-5 million *SMAA is currently in the budgeting process with OADS.

We have undergone a reorganization and anticipate the budget to be smaller than previous FYs. We will be happy to share the new budget as soon as this process is complete.

Actual 2019/2020 Budget: \$6,034,283

Amount requested from the

City of Biddeford: \$2,500

What percent of your annual

budget does this request equal? <1%

SECTION II. PROGRAM DESCRIPTION

Describe the health and human services need that your program addresses:

The COVID-19 crisis has exposed and magnified many of the challenges older adults face in our communities every day – access to food, social isolation, mobility issues, and access to medications and healthcare. Thousands of older Mainers are currently confined to their homes and suddenly in more dire need of guidance, advocacy, and home-based supports and services.

SMAA is hearing from older adults who continue to live food insecurity, in anxiety and fear over the risk of COVID, overburdened caregivers who no longer have respite services, and individuals and families in need of compassionate help and guidance through these difficult times.

SMAA staff have adapted quickly and effectively during the pandemic to continue helping clients with questions about available housing, understanding and enrolling in Medicare, transportation options, heating assistance, and other challenges related to their most basic human needs.

SMAA's many programs are designed to help address these concerns and the following health and human service needs:

Hunger and food insecurity: Sadly, the number of seniors in Maine that experience food insecurity has doubled in less than 5 years and nearly 1 in 3 face hunger or the threat of hunger.

Caregiving challenges: Caregiving takes a toll on individuals' finances, emotional and physical well-being and social life. Caregivers of someone with Alzheimer's are significantly more likely to develop the disease themselves due to the emotional and physical toll that the role takes on their bodies. Many caregivers are also leaving jobs early and/or turning down promotions due to the added stress.

Alzheimer's disease and related dementia: Alzheimer's disease is the 6th leading cause of death in the U.S. Currently 5.8 million Americans are living with the disease, but by 2050, that number is projected to rise to nearly 14 million. Towns, and their residents, are not prepared for the long-term toll this disease will have on their communities.

Health challenges: One-in-four of Maine seniors will fall each year. Among seniors, falls are the leading cause of fractures, hospital admissions for trauma, and injury deaths. Additionally, 80% of Maine seniors have at least one chronic disease, and 77% have at least two. Just four chronic diseases—heart disease, cancer, stroke and diabetes—cause two thirds of all deaths each year. Chronic diseases account for 75% of the money our nation spends on healthcare, yet only 1% of health dollars are spent on public efforts to improve overall health.

Financial exploitation: Financial exploitation is a fast-growing form of abuse of seniors and adults with disabilities. Financial exploitation commonly involves trusted persons in the life of vulnerable adults.

How is that need determined or measured?

SMAA staff track national and international trends using resources such as the National Association of Area Agencies on Aging, authorized research organizations, the Centers for Disease Control, and the National Institute on Aging. Regionally, SMAA works with and gathers information from other community-based organizations, the Tri-State Learning Collaborative on Aging, local hospitals and healthcare entities, and through collaboration with other Area Agencies on Aging to track trends and growing needs of Maine seniors.

SMAA also consults client surveys and analyses trends in client demographics and program growth. Staff use local tools such as the Biddeford Age-Friendly Community Survey to help determine the needs of individual communities and to help guide strategies for addressing those needs.

How is your program attempting to meet that need and what is the outcome that you expect to achieve? (Please be as specific as possible)

Since its founding in 1973, the Southern Maine Agency on Aging (SMAA) has provided residents of York and Cumberland counties of Maine with resources and assistance to address the issues and concerns of aging. The programs and services at SMAA are designed to foster independence, reduce the burden on families and caregivers and promote an active and healthy lifestyle for individuals as they age.

- SMAA addresses the basic human need of hunger through congregate meal programs and Meals on Wheels. During COVID-19, Meals on Wheels referrals have surged. SMAA continues to respond to the growing need while high-risk seniors remain homebound and food-insecure.
- SMAA offers classes and support groups that help caregivers develop skills and coping strategies, as well as an Adult Day Center in Biddeford that provides therapeutic programming and care during the day for vulnerable adults living with dementia, and respite for caregivers. SMAA has moved to online platforms to offer support groups and classes, and continues one-on-one consultation over the phone. The Sam L. Cohen Adult Day Center in Biddeford closed temporarily due to COVID, but has recently reopened.
- SMAA works closely with Legal Services for the Elderly to refer clients and operates a money management assistance program called Money Minders to help guard against financial abuse.
- SMAA's Information and Resources department is staffed by Social Workers who continue to work with clients over the phone and via Zoom and other web platforms to conduct benefits screenings and connect them to helpful resources at SMAA and throughout the community.

We anticipate serving 1,000 Biddeford residents during the funding year through this myriad of programs.

What process does your agency undertake annually to evaluate the effectiveness of your program(s)?

For many programs, SMAA conducts yearly client surveys to collect feedback regarding client satisfaction, volunteer performance, suggestions for program improvement, and demographic information. Using a sophisticated database and software system, SMAA tracks the number of people served and the units of services provided for each program as well as trends and changes in participation levels.

Participation data and client survey information is regularly reviewed by program staff, the Agency's Board of Directors and Advisory Council. All groups meet monthly or more to ensure programs are working effectively and are progressing towards the performance measures identified in the Agency's strategic plan.

Client eligibility criteria:

SMAA's Money Minders program requires participants to live below a certain income level, and to have the mental capacity to direct their financial decisions. Participants of SMAA's traditional Meals on Wheels program must be 60 and older, and temporarily or permanently homebound and/or unable to prepare

regular meals for themselves. Similarly, many of the services SMAA is connecting clients to through our Information and Resources department have mandated eligibility criteria such as age, income and/or asset level, and/or place of residence.

Otherwise, as an Aging and Disability Resource Center, SMAA offers its services to all caregivers, adults 60 and older, and to people 60 and younger who are disabled in York and Cumberland counties of Maine.

Describe fee structure:

SMAA's Sam L. Cohen Adult Day Center in Biddeford has an hourly participation fee. The majority of members who attend the Center access subsidies that help them cover that cost.

As is mandated under the rules of the Older American's Act (OAA), SMAA is prohibited to charge for services it provides using OAA funds. We are however required to request a donation from all clients who receive services that are supported using OAA funding. No person is refused services based on their inability to contribute a donation.

Describe services provided:

Last year, **1,039** Biddeford residents received the following support and assistance from SMAA valued at **\$330,402**:

- **528** Biddeford residents received assistance through the Agency's Information and Resources program - staffed by Resources Specialists and Social Workers who work with seniors and their families by phone or in-person to provide information and support, and to increase access to available benefits. Those residents experienced **773** contacts with SMAA staff;

- **215** residents received Medicare and other insurance counseling. In addition to helping choose the best coverage for each individual, Agency volunteers assisted in saving participants hundreds and often thousands of dollars on yearly insurance and prescription costs;

- **189** Biddeford residents received guidance, participated in classes and/or support groups to help better understand and manage their caregiving role through the Family Caregiver Support Programs.

- **166** residents participated in SMAA's Community Café and/or "As You Like It" congregate dining programs through which they received **1,986** affordable and nutritious meals, and socialized, helping to reduce their risk of isolation and loneliness. Congregate dining options are currently on hold due to COVID-19, but many have adapted with "meals to-go" programs to continue serving the community;

- **9** Biddeford residents participated in **117** Agewell Program classes designed to help people reduce their risk and fear of falls. Currently SMAA is not holding in-person group classes, but we continue to offer wellness opportunities online and to connect with clients virtually;

- **25** residents with dementia attended the Agency's Sam L. Cohen Adult Day Center on Barra Road in Biddeford where they received **9,970** hours of person-centered care and participated in therapeutic and engaging activities during the day. The Cohen Center was forced to close temporarily due to COVID, but begun accepting members back earlier this month;

- **1** Biddeford resident was matched with a Money Minders volunteer who helped them read, sort and organize mail, create a budget, pay bills, guard against financial exploitation and maintain control of their financial independence;

- 6 Biddeford residents who are caregivers received 943 hours of valuable respite through the Caregiver Respite Program;

- and 95 Biddeford residents, who are temporarily or permanently homebound and cannot shop for or prepare meals on their own, received 8,682 home-delivered meals, safety checks, and vital socialization through the Meals on Wheels and Simply Delivered for ME programs.

What accommodations are made to those applicants with zero income?

For the Adult Day Center, SMAA works with clients to identify available subsidies such as Medicaid, Veterans benefits, and long-term care insurances, to help support the cost of attendance. For all other SMAA programs, no client is turned away for their inability to make a contribution.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year? N/A

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

The City of Biddeford generously provides space at the Ross Center for Meals on Wheels preparation and for regular congregate dining and catered meals. During non-COVID times, congregate meals are served at SMAA's Community Café location at St. Andre's Health Care. Since January 2016 the Agency has operated the Sam L. Cohen Adult Day Center on Barra Road in Biddeford. The Center is a state-of-the-art adult day center designed to support people living with Alzheimer's disease and related dementias and their caregivers. The Cohen Center provides additional conference space in Biddeford for Family Caregiver Support classes, Welcome to Medicare Seminars and one-on-one appointments, and other SMAA programs, making them more easily accessible to Biddeford residents.

Biddeford residents may also access any of SMAA's programs at our primary Scarborough location or any number of additional off-site locations where services may be offered.

Define a unit of service as it pertains to the program:

SMAA measures one unit of service as one individual served at the Agency. Because SMAA offers dozens of services, and clients typically receive assistance through multiple programs, one single unit of service is most accurately represented by capturing an individuals' full and comprehensive experience at SMAA.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

SMAA and area non-profits – such as Legal Services for the Elderly, hospice, Alzheimer's Association, Adult Protective Services, and home health nursing– refer individuals to and from each other's programs in an effort to offer the most comprehensive experience and care possible for clients.

SMAA operates the Retired and Senior Volunteer Program (RSVP) in southern Maine which connects older adults with volunteer opportunities of their interest at non-profit organizations, including SMAA, throughout York and Cumberland counties. SMAA works with those organizations to help recruit and select volunteers that help them further their missions.

For many years SMAA has partnered with: Goodwill to help organize a Coats for Seniors drive leading up to the winter months; local organizations to host falls prevention and other evidence-based classes; civic organizations such as churches and rotary clubs to host community cafés; York Housing Authority and community centers to host lunches to reduce food insecurity, among others.

Collaborations with other area non-profits enable SMAA and local community-based organizations to increase the depth and quality of assistance provided, while also avoiding duplication of services in our mutual service regions.

How often are your books and/or financial records audited by an accounting firm or a third party professional? Yearly.

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal	Title III	1,947,373	1,920,665	2,287,760
State		747,415	797,100	952,731
County		8,274	8,468	0
Municipal		115,993	96,420	112,000
JTPA				
3 rd Party				
Fees / Tuition		1,317,741	1,270,373	1,446,329
Private Insurance				
Endowments				
United Way				
Grants		154,000	234,000	200,000
Other Income / Surplus		1,454,239	1,331,967	1,035,463
In-kind Contributions				
Totals		\$5,745,035	\$5,658,993	\$6,034,283

Total number of individuals served (unduplicated): 19,367 individuals in FY18-19

Total number of units provided: Total number of units provided: 19,367 (SMAA measures one unit of services as one client served.)

Total number of individuals served from Biddeford: 1,039 unduplicated Biddeford residents.

Percent of total client count that are residents of the City of Biddeford: 5%

What other municipalities provide financial assistance and how much does each provide? See attached list of municipal donors from the SMAA's FY 2018-2019.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

Pending final approval from the federal government, SMAA will received Biddeford CDBG program funding to support Meals on Wheels. CDBG funds are firmly restricted to the Meals on Wheels program. Although they provide crucial support that will help SMAA to deliver 10,000+ meals to frail seniors' homes this year, the funds cover only less than 5% of the total cost of providing SMAA services to Biddeford residents.

Per capita cost of service(s); each individual counted only once:

According to U.S. Census Bureau data, Biddeford has a total population of 21,452. Using the unduplicated number of Biddeford residents served, we calculate the cost of delivering SMAA services to Biddeford residents last year totaled \$330,402. Therefor the per capita cost of services for Biddeford residents is \$15.40.

Unit of service cost:

\$318 - To calculate the value of one unit of services, SMAA divides the total, unduplicated number of clients served during the FY into the total, actual Agency budget for that same time period. Last year, a single unit of service, or the cost of serving one client at SMAA, was \$318.

How many members of your agency have authority to decide where/how your funds will be spent? 4 Staff members

Of that group, how many are responsible for ensuring funds are used for the intended purpose?
The Chief Financial Officer is responsible for ensuring all funds are used for their intended purpose.

Agencies REQUIRED to file yearly audits—include a copy of last audited financial statement. Agencies NOT REQUIRED to file yearly audits—complete the budget form and include your IRS Form 990. (Please see attached copy of SMAA’s most recent audited financial statement.)

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain: N/A

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.
See SMAA’s attached 501c3 determination letter.

SECTION III. BUDGET FORM

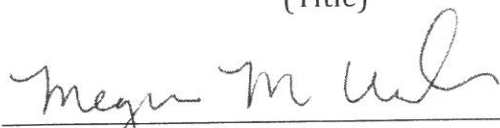
N/A

SECTION IV. VALIDATION

I, Megan Walton, of Southern Maine Agency on Aging
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
Chief Executive Officer

(Title)



Signature/Title

8/5/20

Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.



Mission Statement

The Southern Maine Agency on Aging's mission is to improve the quality of life for older adults, adults with disabilities, and the people who care for them.

Financial Statements



September 30, 2019

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Southern Maine Agency on Aging

September 30, 2019

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Independent Auditors' Report

To the Board of Directors
Southern Maine Agency on Aging
Scarborough, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of Southern Maine Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

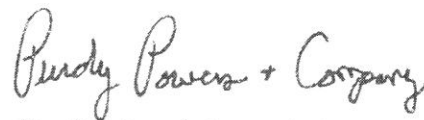
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southern Maine Agency on Aging as of September 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Southern Maine Agency on Aging's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 22, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2020, on our consideration of Southern Maine Agency on Aging's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern Maine Agency on Aging's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Maine Agency on Aging's internal control over financial reporting and compliance.


Professional Association

Portland, Maine
February 28, 2020

Statement of Financial Position

Southern Maine Agency on Aging

As of September 30, 2019

(with comparative totals for September 30, 2018)

	<u>2019</u>	<u>2018</u>
Current Assets		
Cash and cash equivalents	\$ 71,904	\$ 391,227
Construction escrow	-	1,351
Restricted cash	56,860	56,060
Investments	52,481	41,459
Accounts receivable	164,530	145,849
Grants receivable	301,127	307,432
Current portion of promises to give	18,462	73,109
Prepaid expenses	16,695	15,776
Total Current Assets	<u>682,059</u>	<u>1,032,263</u>
Property and Equipment , net of accumulated depreciation	4,629,787	4,768,985
Other Assets		
Long-term promises to give, net	-	9,400
Investments	448,297	559,416
Assets restricted for nonspendable endowment	111,823	111,823
Total Other Assets	<u>560,120</u>	<u>680,639</u>
Total Assets	<u>\$ 5,871,966</u>	<u>\$ 6,481,887</u>
Current Liabilities		
Accounts payable	\$ 111,897	\$ 190,920
Accrued expenses	210,781	210,790
Due to State	637	24,380
Deferred revenue	-	13,272
Line of credit	100,000	-
Current portion of long-term debt	56,668	45,113
Total Current Liabilities	<u>479,983</u>	<u>484,475</u>
Long-term debt , net of current portion	<u>2,077,560</u>	<u>2,135,157</u>
Total Liabilities	<u>2,557,543</u>	<u>2,619,632</u>
Net Assets		
Net assets without donor restrictions	3,119,431	3,619,542
Net assets with donor restrictions	194,992	242,713
Total Net Assets	<u>3,314,423</u>	<u>3,862,255</u>
Total Liabilities and Net Assets	<u>\$ 5,871,966</u>	<u>\$ 6,481,887</u>

See accompanying independent auditors' report and notes to financial statements.

Statement of Activities

Southern Maine Agency on Aging

For the Year Ended September 30, 2019

(with comparative totals for the year ended September 30, 2018)

	2019			2018
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues and Other Support				
Grants and contracts	\$ 3,782,000	\$ -	\$ 3,782,000	\$ 4,000,898
Program service fees	707,810	-	707,810	781,898
Meal donations	266,345	-	266,345	259,233
Municipal and county revenue	96,420	-	96,420	105,876
Tenant rental income	88,609	-	88,609	82,264
Other donations	623,166	-	623,166	552,914
Other income	74,247	-	74,247	52,857
Interest and dividends	17,140	3,255	20,395	14,549
Net assets released from restrictions	42,100	(42,100)	-	-
Total Revenues and Other Support	5,697,837	(38,845)	5,658,992	5,850,489
Expenses				
Program Services				
Nutrition Program	1,812,468	-	1,812,468	1,770,083
Independent Housing Services	408,040	-	408,040	406,312
Information and Resource Services	810,907	-	810,907	662,161
Alzheimer's Disease Initiative	-	-	-	129,122
Care Giver Support	466,406	-	466,406	431,000
Other Social Services	1,408,358	-	1,408,358	1,575,983
Total Program Services:	4,906,179	-	4,906,179	4,974,661
Supporting Services:				
Management and general	938,906	-	938,906	888,416
Fundraising	364,125	-	364,125	338,751
Total Expenses	6,209,210	-	6,209,210	6,201,828
Revenues Under Expenses	(511,373)	(38,845)	(550,218)	(351,339)
Investment gains	11,262	(8,876)	2,386	15,195
Decrease in Net Assets	(500,111)	(47,721)	(547,832)	(336,144)
Net assets at beginning of year	3,619,542	242,713	3,862,255	4,198,399
Net Assets at End of Year	\$ 3,119,431	\$ 194,992	\$ 3,314,423	\$ 3,862,255

See accompanying independent auditors' report and notes to financial statements.

Statement of Functional Expenses

Southern Maine Agency on Aging

For the Year Ended September 30, 2019

(with comparative totals for the year ended September 30, 2018)

	2019				2018
	Program Services	Management & General	Fundraising	Total	Total
Expenses					
Salaries and wages	\$ 2,499,386	\$ 700,102	\$ 234,010	\$ 3,433,498	\$ 3,544,534
Contractual service fees	178,426	34,354	-	212,780	302,218
Travel	31,531	2,117	1,316	34,964	44,925
Meals and food service	1,113,282	-	-	1,113,282	1,053,252
Utilities and occupancy	211,514	71,486	15,496	298,496	243,874
Supplies	150,276	39,040	10,744	200,060	226,514
Telecommunications	43,515	10,346	2,948	56,809	60,495
Alzheimer's respite	173,330	-	-	173,330	133,391
Insurance	42,223	17,835	-	60,058	47,874
Promotional and marketing costs	56,453	-	6,290	62,743	52,897
Training and staff development	26,050	1,511	3,048	30,609	18,241
Equipment and maintenance	8,844	5,154	470	14,468	10,652
Interest	101,391	13,976	-	115,367	102,068
Depreciation	193,471	18,928	-	212,399	210,072
Miscellaneous	76,487	24,057	89,803	190,347	150,821
Total Expenses	<u>\$ 4,906,179</u>	<u>\$ 938,906</u>	<u>\$ 364,125</u>	<u>\$ 6,209,210</u>	<u>\$ 6,201,828</u>

See accompanying independent auditors' report and notes to financial statements.

Statement of Cash Flows

Southern Maine Agency on Aging

For the Year Ended September 30, 2019

(with comparative totals for the year ended September 30, 2018)

	<u>2019</u>	<u>2018</u>
Operating Activities		
Decrease in net assets	\$ (547,832)	\$ (336,144)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	212,399	210,072
Unrealized gain on investments	(2,386)	(15,195)
Change in provision for uncollectible promises to give	(4,400)	(13,500)
Discount to net present value of promises to give	(2,500)	(4,100)
(Increase) Decrease in operating assets:		
Accounts receivable	(18,681)	45,907
Grants receivable	6,305	(153,546)
Unconditional promises to give	70,947	273,568
Prepaid expenses	(919)	6,371
Increase (Decrease) in operating liabilities:		
Accounts payable	(79,023)	60,067
Accrued expenses	(9)	19,271
Due to State	(23,743)	12,492
Deferred revenue	(13,272)	(10,092)
Net Cash Provided (Used) by Operating Activities	<u>(403,114)</u>	<u>95,171</u>
Investing Activities		
Proceeds from investment sales	146,401	56,838
Purchase of investments	(43,918)	(130,743)
Purchase of property and equipment	(73,201)	(10,120)
Net Cash Provided (Used) by Investing Activities	<u>29,282</u>	<u>(84,025)</u>
Financing Activities		
Net borrowings on line of credit	100,000	-
Repayment of long-term borrowings	(46,042)	(17,499)
Net Cash Provided (Used) by Financing Activities	<u>53,958</u>	<u>(17,499)</u>
Decrease in Cash	<u>(319,874)</u>	<u>(6,353)</u>
Cash at beginning of year	448,638	454,991
Cash at End of Year	<u>\$ 128,764</u>	<u>\$ 448,638</u>
Components of Cash:		
Cash and cash equivalents	\$ 71,904	\$ 391,227
Construction escrow	-	1,351
Restricted cash	56,860	56,060
	<u>\$ 128,764</u>	<u>\$ 448,638</u>
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the year for interest	<u>\$ 115,367</u>	<u>\$ 102,068</u>

See accompanying independent auditors' report and notes to financial statements.

Notes to Financial Statements

Southern Maine Agency on Aging

Note A - Summary of Significant Accounting Policies

Nature of Activities

Southern Maine Agency on Aging (the “Agency”) is a private nonprofit Maine organization. Its purpose is to provide services to older citizens as the designated Area Agency on Aging for Cumberland and York Counties. The designation as an area agency provides support for the programs through the Federal Department of Health and Human Services, the Maine Department of Health and Human Services’ Community Service Agency, and the Maine Office of Aging and Disability Services. The Agency is supported primarily through government grants and fees. Approximately 67% of the Agency’s support for the year ended September 30, 2019 came from grants, contracts, and fees from federal, state, and local governments.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The accompanying financial statements include a statement of financial position, a statement of activities, a statement of functional expenses, and a statement of cash flow. The Agency is required to report information regarding its financial position and activities according to two classes of net assets as follows:

Net Assets without Donor Restrictions - Represents those resources that are not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants), and can be used for any purpose designated by the Agency’s governing board.

Net Assets with Donor Restrictions - Represents resources and the portion of net assets resulting from contributions and other inflows of assets whose use is subject to donor-imposed restrictions.

Revenue and Expense Recognition

The financial statements of the Agency have been prepared on the accrual basis of accounting. Revenues received are recorded as revenue without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restriction. Donor-restricted support is reported as an increase in net assets with restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note A - Summary of Significant Accounting Policies - Continued

Revenue and Expense Recognition - Continued

Expenses are recognized as incurred. Expense amounts are allocated among the various program funds on both a direct basis and according to a cost allocation basis.

Contributions and Donated Assets

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value on the date received.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

Cash and Cash Equivalents

The Agency considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents. The Agency maintains cash and cash equivalents with banks, which at times may exceed federally insured limits. The Agency has not experienced any losses in such accounts.

Grants and Accounts Receivable

Grants receivable consists primarily of amounts due from federal and state grants. Accounts receivable consists primarily of amounts due from MaineCare and other organizations for fees earned for services provided. The agency expects to collect the grant amounts in full; therefore, no allowance for doubtful accounts has been established for grants as of September 30, 2019. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuations allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of September 30, 2019, no allowance for doubtful accounts has been established for accounts receivable.

Property and Equipment

Property and equipment is stated at cost if purchased or at fair value if contributed. The Agency's policy is to capitalize acquisitions and major improvements with a cost of \$10,000 or more and to expense repair and maintenance costs that do not extend the useful lives of the assets. Depreciation expense is calculated utilizing the straight-line method based on the estimated useful lives of the depreciable assets. Estimated useful lives are as follows: buildings, improvements, and fixtures, 3 to 30 years; leasehold improvements, 15 years; vehicles, 3 to 5 years; and furniture and equipment, 3 to 7 years. Depreciation expense was \$212,399 for the year ended September 30, 2019.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note A - Summary of Significant Accounting Policies - Continued

Investments

The Agency reports its investments in marketable securities with readily determinable fair values and all debt securities at fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. As of September 30, 2019, management estimated an allowance for doubtful accounts of \$1,101.

Donated Services

No amounts have been reflected in the financial statements for donated services. The Agency generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Agency with specific assistance programs, campaign solicitations, and various committee assignments.

Advertising

Advertising costs are primarily for public education and promotion of the programs offered by the Agency. These costs are charged to expense when incurred. Advertising expense for the year ended September 30, 2019 was \$62,743.

Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities and the reported revenues, support and expenses. Actual results could vary from the estimates used.

Comparative Data

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended September 30, 2018, from which the summarized information was derived. Certain prior year amounts have been reclassified for comparative purposes.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note A - Summary of Significant Accounting Policies - Continued

Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting functions of the Agency. Those expenses include salaries and wages, travel, utilities and occupancy, and office supplies. Salaries and payroll taxes are allocated based on estimates of time and effort, certain costs of travel and other office and utility expenses are based on management's estimate of the appropriate allocations for each expense.

New Accounting Pronouncement

In August 2016, the Financial Statement Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, which is intended to improve how a not-for-profit entity classifies its net assets, as well as the information it presents in its financial statements about its liquidity and availability of resources, expenses and investment returns, and cash flows. The guidance replaces the three classes of net assets previously presented on the statement of financial position with two new classes of net assets, which are based on the existence or absence of donor-imposed restrictions. ASU No. 2016-14 includes specific disclosure requirements intended to improve a financial statement user's ability to assess the entity's available financial resources, along with its management of liquidity and liquidity risk.

Pending Accounting Pronouncement

In May 2014, the Financial Accounting Standards Board issued ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). ASC 606 (as revised) is a single, principle-based model for recognizing contract revenue and related incremental expenses. For entities other than public business entities, certain not-for-profit entities, and certain employee benefit plans, the Standard is effective for annual reporting periods beginning after December 15, 2018. The new Standard will be adopted by the Agency beginning in 2020 and may include certain retrospective adjustments at that time. The effects on the Agency's future financial statements of these changes have not yet been determined.

Note B - Restricted Cash

At September 30, 2019, the Agency's assets included cash in the amount of \$56,860, which was restricted for replacement reserves required by USDA Rural Development in accordance with mortgage agreements.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note C - Investments

Investments consist of mutual funds and are stated at fair value as of September 30, 2019 and 2018 as follows:

	<u>2019</u>	<u>2018</u>
Mutual Funds	\$ <u>612,601</u>	\$ <u>712,698</u>

Investment returns from these investments for the year ended September 30, 2019 are summarized as follows:

Interest and dividend income	\$ 20,395
Net realized and unrealized gains (losses) on investments	<u>2,386</u>
	<u>\$ 22,781</u>

Investments are presented as:

	<u>2019</u>	<u>2018</u>
Investments - Current Assets	\$ 52,481	\$ 41,459
Investments - Other Assets	448,297	559,416
Assets restricted for permanent endowment	<u>111,823</u>	<u>111,823</u>
	<u>\$ 612,601</u>	<u>\$ 712,698</u>

Note D - Fair Value Measurements

The Agency applies a framework for measuring fair values under generally accepted accounting principles which applies to all financial instruments that are measured and reported at fair value.

The framework for measuring fair value of financial assets and liabilities includes a hierarchy of three levels for observable independent market inputs and unobservable market assumptions. A description of the inputs used in the valuation of assets and liabilities under this hierarchy is as follows:

Level 1 – Quoted prices are available in active markets, such as the New York or American Stock Exchange markets, for identical investments as of the reporting date. Level 1 also includes U.S. Treasury and federal agency securities and mortgage-backed securities traded by brokers or dealers in active markets.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note D - Fair Value Measurements - Continued

Level 2 – Pricing inputs are observable for the investments, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair values are obtained from third party pricing services that may use models or other valuation methodologies to derive market value. These may be investments traded in less active dealer or broker markets.

Level 3 – Pricing inputs are unobservable for investments and valuations are derived from other methodologies not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets and liabilities. The types of investments in this category would generally include debt and equity securities issued by private entities and partnerships.

The following summarizes fair values of investment assets by levels within the fair value hierarchy at September 30, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Mutual Funds - Blended	\$ <u>612,601</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>612,601</u>

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the determination of which category within the fair value hierarchy is appropriate for any given investment is based on the lowest level of input that is significant to the fair value measurement. All assets have been valued using a market approach. There have been no changes in valuation techniques and related inputs.

Note E - Endowment Fund

The Agency has endowment funds established for a number of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. The funds are recorded at fair value and the principal is net assets with donor restrictions depending on the intention of the donor. Earnings and losses on these funds are considered restricted or unrestricted depending on donor intentions and are recorded as such.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note E - Endowment Fund - Continued

The State of Maine has adopted the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). In accordance with UPMIFA the Agency classifies as net assets with donor restrictions (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund and (d) any remaining portion of the donor-restricted endowment until such amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Agency, and (7) the Agency's investment policies.

The Agency has adopted an investment policy, for endowment assets that attempts to provide a growing, predictable income stream for present and future services of the agency. Accordingly, the long-term expectation of the portfolio is that it will earn a reasonable rate of return that is commensurate with acceptable risk as represented by appropriate indexes, proportionately, as they represent the overall portfolio. The endowment portfolio is invested in an asset mix, which includes equity and fixed income securities and the rate of return is measured against benchmarks, including the Standard & Poor's 500 Stock Index and the Barclays Capital Aggregate Bond Index.

The Agency has adopted a spending policy, in the absence of any restriction or contractual prohibition to the contrary, which allows the Board of Directors to approve spending, for operational purposes, of up to 4% of the total market value of the portfolio including re-invested income and capital appreciation. To calculate the amount of invested funds to be transferred, if any, for operational purposes for a given fiscal year, the 4% (or less) will be applied to a value represented by the average market value of the portfolio on the three preceding June 30 dates. Any restricted accounts (endowments or specifically directed accounts) shall be distributed in accordance with instructions pertaining to those accounts.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note E - Endowment Fund - Continued

Endowment net asset composition by type of fund is as follows at September 30, 2019:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 365,128	\$ -	\$ 365,128
Donor-restricted endowment funds	<u>-</u>	<u>194,992</u>	<u>194,992</u>
Total Funds	<u>\$ 365,128</u>	<u>\$ 194,992</u>	<u>\$ 560,120</u>

Changes in endowment net assets for the year ended September 30, 2019 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 463,526	\$ 207,713	\$ 671,239
Contributions received	8,804	-	8,804
Investment return:			
Investment income, net	12,904	3,255	16,159
Realized and unrealized gain (losses)	<u>17,775</u>	<u>(8,876)</u>	<u>8,899</u>
Total investment return	30,679	(5,621)	25,058
Appropriation of endowment assets for expenditure	<u>(137,881)</u>	<u>(7,100)</u>	<u>(144,981)</u>
Endowment net assets, end of year	<u>\$ 365,128</u>	<u>\$ 194,992</u>	<u>\$ 560,120</u>

Note F - Promises to Give

In September 2013, the Agency started a capital campaign to raise funds for certain projects to benefit the Southern Maine Agency on Aging including the establishment of an Adult Daycare Center in Biddeford and increasing the Agency's endowment funds to support the Adult Daycare Center.

Unconditional promises to give are primarily from corporations and individuals.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note F - Promises to Give - Continued

Unconditional promises to give consist of the following at September 30, 2019:

Receivable in less than one year	\$	19,563
Receivable in one to five years		<u>-</u>
		19,563
Less: allowance for uncollectible pledges		1,101
Less: discounts to net present value		<u>-</u>
Net unconditional promises to give	\$	<u>18,462</u>

Note G - Property and Equipment

Property and equipment consisted of the following as of September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land	\$ 661,250	\$ 661,250
Buildings and improvements	5,192,439	5,186,441
Furniture and equipment	713,763	682,308
Vehicles	<u>79,150</u>	<u>95,837</u>
	6,646,602	6,625,836
Less accumulated depreciation	<u>2,016,815</u>	<u>1,856,851</u>
	<u>\$ 4,629,787</u>	<u>\$ 4,768,985</u>

Note H - Line of Credit

The Agency has an available operating line of credit of \$500,000, which bears interest at the Prime Rate plus 0%. Interest rate is limited by a floor at minimum rate of 4% per annum. The Prime Rate at September 30, 2019 was 5.00%. As of September 30, 2019 and 2018, there was a balance on the line of credit of \$100,000 and \$0, respectively.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note I - Long-Term Debt

Long-term debt consists of the following:

	<u>2019</u>	<u>2018</u>
Note payable to USDA Rural Development with monthly payments of \$3,091, which includes interest of 4.25%. The note matures September 2043 and is secured by real estate.	\$ 555,871	\$ 569,517
Note payable to USDA Rural Development with monthly payments of \$1,491, which includes interest of 4.125%. The note matures September 2049 and is secured by all tangible assets of the Agency.	305,640	310,753
Note payable to Kennebunk Savings Bank, interest only payments until January 2019. In January 2019, monthly payments of \$9,060, which includes varying interest rates up to 0.5% plus the Prime Rate. The loan matures December 2038.	<u>1,272,717</u>	<u>1,300,000</u>
Total notes payable	2,134,228	2,180,270
Less current portion	<u>56,668</u>	<u>45,113</u>
Long-term debt, net of current portion	<u>\$ 2,077,560</u>	<u>\$ 2,135,157</u>

Required future annual principal payments on long-term debt are as follows:

2020	\$ 56,668
2021	59,671
2022	62,837
2023	66,174
2024	69,693
Thereafter	<u>1,819,185</u>
	<u>\$ 2,134,228</u>

Note J - Lease Arrangement

The Agency leased spaced in Falmouth, Maine from a third party under an operating lease which expired in November 2029. Rent was payable in fixed monthly installments of \$3,584. Total rental expense was \$43,010 for the year ended September 30, 2019.

The Agency reached an agreement to terminate the lease as of September 30, 2019.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note K - Deferred Revenue

Deferred revenue represents amounts advanced under contracts with state and federal governmental agencies which have not been expended in the current period and are available for use in the subsequent fiscal years. Deferred revenue at September 30, 2019 and 2018 was \$0 and \$13,272, respectively.

Note L - Board Designated Net Assets

Board designated net assets consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Merril Fund	\$ 198,383	\$ 317,050
Earnings on Donor Restricted Net Assets	<u>166,745</u>	<u>146,476</u>
	<u>\$ 365,128</u>	<u>\$ 463,526</u>

Note M - Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
<i>Subject to expenditure for specified purpose:</i>		
Roses fund	\$ 83,169	\$ 95,890
Age Well fund	<u>-</u>	<u>35,000</u>
	83,169	130,890
<i>Not subject to appropriation or expenditure:</i>		
SMAA Endowment fund	<u>111,823</u>	<u>111,823</u>
Total net assets with donor restrictions	<u>\$ 194,992</u>	<u>\$ 242,713</u>

Note N - Liquidity and Availability

Financial assets consist of the Agency's cash and cash equivalents, investments, and receivables. The following reflects the Agency's financial assets as of September 30, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the date of the Statement of Financial Position. Amounts not available include amounts set aside for long-term investing in the quasi-endowment that could be drawn upon if the governing board approves that action. However, amounts already appropriated from either the donor-restricted endowment or quasi-endowment for general expenditure within one year of the Statement of Financial Position date have not been subtracted as unavailable.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note N - Liquidity and Availability - Continued

Financial assets available to meet cash needs for general expenditures within one year consists of the following at September 30:

	<u>2019</u>	<u>2018</u>
Financial assets, at year end	\$ 1,225,484	\$ 1,687,726
Less those unavailable for general expenditures within one year, due to:		
<i>Contractual or donor-imposed restrictions</i>		
Restricted by donor with time or purpose restrictions	(194,992)	(242,713)
<i>Board designations:</i>		
Merril fund	(198,383)	(317,050)
Earnings on Donor Restricted Net Assets	<u>(166,745)</u>	<u>(146,476)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 665,364</u>	<u>\$ 981,487</u>

The Agency's financial assets available to meet cash needs for general expenditures within one year represents funding for ongoing operational requirements and planned increases in program expenditures in 2020. The Agency is substantially supported by government and private grants, contracts, and donations. The Agency actively manages its cash flow to ensure funds are available for general expenditures, liabilities, and other obligations as they come due. Although the Agency does not intend to spend from its quasi-endowment fund or other board designated funds listed above, amounts from these funds can be appropriated if necessary. As more fully described in Note H, the Agency also has availability under the line of credit of \$500,000, should an unanticipated liquidity need be identified.

Note O - Tax Deferred Annuity Plan

The Agency has entered into a tax deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. The plan provides for matching and discretionary contributions outlined in the plan document based on length of service and employee participation. Employees are fully vested upon entering the plan. The plan expense for the year ended September 30, 2019 was \$70,832.

Notes to Financial Statements - Continued

Southern Maine Agency on Aging

Note P - Income Taxes

The Agency qualifies as an organization exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and files a Form 990 tax return. With few exceptions, the Agency is no longer subject to U.S. federal tax examinations for years before 2016 due to statute of limitations. The Agency has adopted the provisions of FASB ASC 740, *Income Taxes*. Management of the Agency believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

The Agency is subject to income taxes on income from activities unrelated to their charitable purpose, which would consist of net income (if any) from the leasing of its debt-financed property. The Agency is not classified as a private foundation by the Internal Revenue Services. For the year ended September 30, 2019, no provision was made for income tax expense or benefit as all taxable activities resulted in losses. No deferred tax asset was recorded for these items, as the Agency is not expected to realize the tax benefit.

Note Q - Contingencies

Grant Funds

Amounts received or receivable from grantors, principally State and Federal agencies, may be subject to audit and adjustment. Failure to fulfill the conditions as set forth in the instrument of grant could result in the return of funds. Management deems the possibility of returning funds to be remote and expects amounts, if any, to be immaterial.

Note R - Subsequent Events

Management has made an evaluation of subsequent events to and including February 28, 2020, which was the date the financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**To the Board of Directors
Southern Maine Agency on Aging
Scarborough, Maine**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Southern Maine Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 28, 2020.

Internal Control over Financial Reporting

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

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

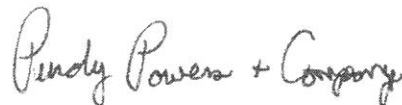
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

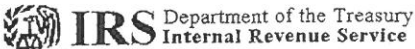
As part of obtaining reasonable assurance about whether Southern Maine Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct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

Purpose of this Report

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


Professional Association

Portland, Maine
February 28, 2020



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552845
Mar. 09, 2009 LTR 4168C 0
01-0360259 000000 00 000
00026798
BODC: TE

SOUTHERN MAINE AGENCY ON AGING
136 US ROUTE ONE
SCARBOROUGH ME 04074-9055



023852

Employer Identification Number: 01-0360259
Person to Contact: Mrs. Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Sep. 16, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1979, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

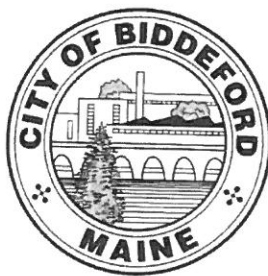
A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations

Municipal Giving Report

SMAA FY 18-19

Constituent Name	Date	Cash
City of Saco	5/7/2019	\$5,500.00
City of Sanford	10/10/2018	\$350.00
	1/9/2019	\$350.00
	4/11/2019	\$350.00
	7/16/2019	\$350.00
City of Westbrook	8/8/2019	\$7,200.00
Town of Acton	10/30/2018	\$800.00
	4/16/2019	\$800.00
Town of Alfred	10/9/2018	\$1,750.00
Town of Arundel	7/26/2019	\$1,000.00
Town of Baldwin	8/6/2019	\$3,500.00
Town of Bridgton	8/20/2019	\$2,000.00
Town of Buxton	7/23/2019	\$750.00
Town of Cape Elizabeth	7/30/2019	\$1,400.00
Town of Cornish	8/6/2019	\$1,300.00
Town of Cumberland	7/16/2019	\$4,000.00
Town of Dayton	7/16/2019	\$1,000.00
Town of Eliot	7/9/2019	\$800.00
Town of Falmouth	12/13/2018	\$5,500.00
Town of Freeport	7/30/2019	\$1,000.00
Town of Gray	8/6/2019	\$2,850.00
Town of Hollis	11/27/2018	\$1,375.00
	5/21/2019	\$1,375.00
Town of Kennebunk	8/13/2019	\$2,000.00
Town of Kennebunkport	7/26/2019	\$2,000.00
Town of Kittery	7/26/2019	\$1,400.00
Town of Lebanon	12/31/2018	\$2,000.00
	9/4/2019	\$1,500.00
Town of Limington	8/6/2019	\$2,700.00
Town of Naples	8/1/2019	\$1,600.00
Town of Newfield	8/6/2019	\$500.00
Town of North Berwick	10/23/2018	\$3,300.00
Town of North Yarmouth	10/23/2018	\$1,000.00
Town of Old Orchard Beach	8/14/2019	\$2,020.00
Town of Parsonsfield	10/12/2018	\$2,500.00
Town of Raymond	7/16/2019	\$500.00



City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for City Financial Assistance

FY 2020/2021

Please complete the following information and return a hard copy to the City of Biddeford. Applications must be received no later than August 10, 2020. Applications received after August 10, 2020 will NOT be considered. Applications that are not legible will not be accepted.

A copy of your agency's mission statement must also be included.

SECTION I. AGENCY INFORMATION

Applicant Agency Name: Stone Soup Food Pantry
Principal Address: 180 Lower Main St. Biddeford Maine 04005
Executive Director: Michelle Gionest
Contact Person/Phone Number: Michelle Gionest 207-298-0597
Est. Total Agency Budget
for 2020/2021: 55,500
Actual 2019/2020 Budget: 46,584.62
Amount requested from the
City of Biddeford: Requesting 10,000
What percent of your annual
budget does this request equal: 18.01%

SECTION II. PROGRAM DESCRIPTION

Describe the health or human service need that your program addresses:

Services provided include food pantry, clothing closet, cooking classes and meal demonstration.

How is that need determined or measured?

All individuals requesting services are treated equal, accommodations are made to individuals who can not make it to our facility.

How is your program attempting to meet that need and what is the outcome that you expect to achieve?

(Please be as specific as possible)

All who are in need are welcome to utilize services.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?

Number of individuals served is evaluated quarterly.

Client eligibility criteria:

No eligibility criteria needed

Describe fee structure:

Fee N/A

Describe services provided:

repeat question.

What accommodations are made to those applicants with zero income?

No income is required, services rendered are free.

Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?

NO.

Does your organization maintain a facility in the City of Biddeford? If not, please explain how you provide services for the residents of the City:

Stone Soup food pantry maintains a facility in Biddeford.

Define a unit of service as it pertains to the program:

food is distributed in regards to family size. Bread and produce are given in unlimited quantities. Canned goods and other non-perishable items are monitored accordingly. Families are allowed to come once a week.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.

our agency collaborates with good shepherd for food donations.

How often are your books and/or financial records audited by an accounting firm or a third party professional?

financial Records audited annually

Funding sources for program:

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR CY 2019 OR FY 2019/2020	RECEIVED FOR CY 2019 OR FY 2019/2020	BUDGETED FOR CY 2020 OR FY 2020/2021
Federal				
State				
County				
Municipal		500	8,500	10,500
JTPA				
3 RD Party		50,000	28,991.34	45,000
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals		50,500	37491.34	55,500

Total number of individuals served (unduplicated): _____

Total number of units provided: _____

Total number of individuals served from Biddeford: _____

Percent of total client count that are residents of the City of Biddeford: _____

What other municipalities provide financial assistance and how much does each provide?

The Town of Dayton provides 500 annually.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?

NO.

Per capita cost of service(s); each individual counted only once:

200 per individual per year

Unit of service cost: 3.76

How many members of your agency have authority to decide where/how your funds will be spent?

6 Board Members

Of that group, how many are responsible for ensuring funds are used for the intended purpose?

6 Board Members

Agencies REQUIRED to file yearly audits—include a copy of last audited financial statement.

Agencies NOT REQUIRED to file yearly audits—complete the budget form and include your IRS Form 990.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain.

NO.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.

SECTION III. BUDGET FORM

Support Revenues and Expenses

Agency:	Last Year budget	Last year actual	This year budget	Next year proposed
PUBLIC SUPPORT AND REVENUE				
Allocation from City of Biddeford				
Contributions				
Fund Raising				
Legacies and Bequests				
Contributed by Associated Organizations				
Government: Federal				
Government: State				
Government: County				
Government: Municipalities				
Membership dues				
Program Fees				
Sales of Materials				
Investment Income				
Miscellaneous Revenue				
TOTAL SUPPORT REVENUE				
OPERATING EXPENSES				
Salaries				
Employee Benefits				
Payroll Taxes, etc.				
Professional Fees				
Supplies				
Telephone				
Postage and Shipping				
Occupancy				
Rental and Maintenance of Equipment				
Printing and Publication				
Travel				
Conferences and Meetings				
Specific Assistance to Individuals				
Membership Dues				
Awards and Grants				
Miscellaneous				
TOTAL OPERATING EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER OPERATING EXPENSES				
Payments to Affiliates				
Board Designations for Specific Future Use				
Depreciation Expenses				
TOTAL OF ALL EXPENSES				
EXCESS (DEFICIT) OF REVENUE OVER TOTAL EXPENSES				

SECTION IV. VALIDATION

I, Michelle Cicone, of Stone Soup Food Pantry
(Name) (Name of Agency)


Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

Co-director
(Title)

Co-dir [Signature]
Signature/Title

Aug 10-2020
Date

*Applicants who provide incomplete or inaccurate information will not be eligible for funding.

The logo for Stone Soup Food Pantry is a white rectangular box with a thin border, containing the text "Stone Soup" on the top line and "Food Pantry" on the bottom line in a white, sans-serif font. The background of the top half of the page is a dark blue gradient with a wavy, abstract shape in a lighter blue color on the right side.

Stone Soup Food Pantry

Mission Statement

Stone Soup Food Pantry is committed to breaking the cycle of poverty by uniting the community to use their strengths, talents, and resources to make a better life.

Stone soup provides fresh fruits and vegetables, breads, pastries, meats, dairy, and other non-perishable food items we share are resources with all the communities in York County as well as surrounding Counties.

Stone Soup has become more than a food pantry. It's a gathering place where families can share their resources by networking for potential jobs and housing opportunity

With a clothing closet, Couponing class and cooking classes, as well as in house cooking demonstrations we are able to strengthen the community and its individuals in self-development.