City of Biddeford
City Council

March 19, 2026 at 5:30 PM
City Hall Council Chambers & Teams

Budget Committee Meeting | Meeting-Join | Microsoft Teams
Meeting ID: 249 958 373 557 55
Passcode: BJ7nB9fr

Dial in by phone
+1 872-242-8054
Phone conference ID:228 766 111#

Teams Instructions

1. Roll Call
2. Pledge of Allegiance
3. Budget Discussion

   3.a FY 27 Municipal/Social Services Applications
4. Adjourn

Agency Description	FY24 Funding	FY25 Request	FY25 Committee Award	FY26 Request	FY26 Budget Committee	FY26 Budget Committee Amended	FY27 Request	NOTES
Engine		$20,000	$12,600					
McArthur Library	$665,000	$1,005,728	$750,000	$1,250,000	$1,000,000	$1,000,000	$1,000,000	
Heart of Biddeford - Operating	$100,000	$110,000	$100,000	$110,000	$100,000	$110,000	$117,000	
City Theater	$35,000	$75,000	$36,750	$50,000	$36,750	$36,750	$90,000	
LaKermesse Donation Exp	$13,500	$15,000	$14,175	$15,000	$15,000	$15,000	15,000	
Holiday Lighting	$20,000	$20,000	$10,000	$16,000	$5,000	$5,000	$5,000	*Split between HOB/Lakermesse
Biddeford Cultural and Heritage Center	$7,500	$10,000	$7,875	$10,000	$7,875	$7,875	$10,000	
Historical Society	$7,500	$7,500	$7,500	$10,000	$7,500	$7,500	$12,000	
Heart of Biddeford - Riverjam	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
Biddeford Mills Museum	$2,500	$7,500	$2,625	$4,500	$2,625	$2,625	$4,500	
Seacost Shipyard				$200				
Subcircle				$5,000			$4,000	
Southern Maine Veterans Memorial Cemetery				$2,000			$2,000	
Saco Path Finders				$1,600	$1,600	$1,600	$1,600	
Day One				$2,500			$2,000	
Biddeford Community Garden				$35,741	$17,871	$17,871	$50,000	
Maine Public				$150				
Lake Stewards of Maine				$1,500				
Life Flight				$2,000				
United Way of Southern Maine				$15,000				
My Place Teen Center	$50,000	$150,000	$80,000	$150,000	$80,000	$80,000	$120,000	
In-A-Pinch Non-Food Pantry		$35,000	$31,400	$4,500	$4,500	$4,500	$4,500	
Seeds of Hope Neighborhood Ctr	$38,000	$40,000	$28,000	$180,000	$30,000	$0		
Bon Appetit Community Meal Program		$24,000	$24,000	$24,000	$24,000	$24,000	$25,000	
Biddeford Public School Education Foundation		$15,000	$15,000	$20,000	$15,000	$15,000	$20,000	
Youthful Maine		$20,000	$15,000	$10,000	$10,000	$10,000	20,000	
Apex Youth Connection		$20,000	$12,000	$20,000	$12,000	$12,000	$30,000	
York County Community Action Corporation	$0	$4,000	$8,500	$8,500	$4,000	$4,000	$8,500	
Age-Friendly Biddeford		$20,000	$7,500	$10,000	$8,500	$8,500	$10,000	
Caring Unlimited		$6,766	$6,766	$6,766	$6,766	$6,766	$7,500	
Maine Behavioral Health		$5,000	$5,000				$6,000	
Vet2Vet			$4,999				$5,000	
Kids Free to Grow		$2,000	$2,000				2,200	
Southern Maine Agency on Aging		$13,000	$2,000				$5,000	
Biddeford Food Pantry						$35,000	$40,000	
Saint Andres Home/Esther Residence		$3,000	$2,400	$5,000	$2,500	$2,500	$4,000	
Community Roots							$10,800	
Biddeford Saco Chamber of Commerce							$10,000	
TOTAL	**$944,000**	**$1,633,494**	**$1,191,090**	**$1,974,957**	**$1,396,487**	**$1,411,487**	**$1,646,600**	

City of Biddeford

McArthur Library Funding Request for FY 2026-2027

Submitted February 2026

McARTHUR LIBRARY

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February 26, 2026
Truc Dever
City Manager
City Hall, 205 Main Street
Biddeford, ME 04005

ATTN: Shelly MacNeill, Executive Assistant

McARTHUR LIBRARY

Dear Ms. Dever and Members of the Biddeford City Council,

On behalf of the Board of Trustees and staff of McArthur Library, thank you for your continued partnership and investment in our work. Your support ensures that the library remains an accessible, welcoming, and essential resource for all residents of and visitors to Biddeford.

Over the past year, the library has continued to experience significant growth in usage and community reliance. We now welcome an average of approximately 8,000 visitors each month and have issued 846 new library cards in the past year. Annual program attendance reached 16,959 in FY25, and total item circulation climbed to 61,150. In addition to the thousands who walk through our doors, we serve many residents through outreach initiatives, partnerships, and off-site programming. Our family outreach event attendance alone grew from 1,978 patrons in FY24 to 2,540 patrons in FY25. We also delivered more than 700 donated books to the network of Little Free Libraries across Biddeford and Saco. These numbers reflect more than statistics—they represent individuals and families who rely on the library for information, connection, and opportunity.

This year marked an important transition for McArthur with the hiring of a new Library Director, Nicole Clark - a step that has strengthened daily operations and positioned us for long-term strategic progress. While some capital improvement timelines shifted to ensure thoughtful planning and leadership continuity, we have made meaningful advances in addressing the facility needs outlined in last year's assessment.

We are pleased to report that major roof repairs have been successfully completed, protecting the integrity of our historic structure and preventing further deterioration. Additionally, we currently have a Request for Proposals (RFP) out for critical elevator repairs, an essential project that will ensure continued ADA accessibility for all patrons. These efforts reflect our commitment to both preservation and equity—maintaining a historic landmark while guaranteeing safe and reliable access for everyone who depends on it.

As previously shared, our building—constructed in 1863 and converted to a public library in 1902—requires substantial ongoing investment. The facilities assessment conducted by Oak Point Associates identified capital improvements projected at approximately $2.1 million over the next 2-4 years. While the scope of need is significant, we remain proactive and determined in our approach.

Our strategy continues to focus on three primary areas:

1. Strengthening and growing the library's endowment to support long-term sustainability;

2. Expanding fundraising efforts, including annual giving initiatives and planning for a comprehensive capital campaign; and

3. Requesting sustained and increased municipal support to stabilize operations and advance priority capital projects.

For FY2026-2027, we respectfully request municipal funding in the amount of $1,000,000, representing a continuation of the allocation graciously granted to us this past year by the City of Biddeford. This investment will allow us to complete priority capital improvements identified in the assessment; continue critical building infrastructure work; maintain and strengthen core staffing levels and services; and build the organizational capacity necessary to launch a successful capital campaign set to formally kick off in 2027.

The library remains one of the few truly public spaces where every patron—regardless of age, income, background, or circumstance—is welcome without barriers. Each day we provide not only books and information, but also warmth, safety, digital access, educational enrichment, and human connection. As community needs continue to evolve, so too must the institution that serves them. McArthur Library is honored to be that institution.

We are deeply grateful for the City's past support and hopeful for your continued partnership as we steward this historic institution into its next chapter. We look forward to discussing our request with the Budget Committee and answering any questions you may have.

Sincerely,

David Moravick, Board Treasurer
Victoria Foley, Board President
Nicole Clark, Library Director
John Shannon, Youth Services Supervisor
Jackie McCann, Circulation Supervisor
Lucille Lank, Business Manager

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	McArthur Library Association
Principal Address:	270 Main St
	Biddeford, ME 04005
Executive Director:	Nicole Clark, Library Director
Contact Person/Phone Number:	David Moravick (Board Treasurer) - (207) 468-5099
Est. Total Agency Budget for 2025/2026:	$2,081,100
Actual 2025/2026 Budget:	$1,864,621
Amount requested from the	

City of Biddeford: $1,000,000

What percent of your annual budget does this request represent: 50%

What percent of this request will be used towards salaries: 25%

What percent of this request will be used towards direct services/programming: 75%

Please provide your agency's mission statement:

To connect the Biddeford Community with materials, programs, services and informational and cultural resources needed to lead fuller, better and richer lives.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

McArthur Library serves as a critical public social service hub that ensures equitable access to information, technology, education, and community support for all residents. Our library provides free access to books, digital resources, public computers and Wi-Fi, meeting and study spaces, language learning support, and inclusive programming for children, teens, adults, and families — services that are essential for education, workforce readiness, and social connection. In a community where 15.5 % of residents live below the poverty line, McArthur Library functions as one of the only truly free public access points for internet, job search tools, resume help, and digital literacy resources. We support many of our unhoused and economically vulnerable neighbors by offering a safe, welcoming environment with staff assistance and direct connections to services. Our programs enrich lives at every age, from storytimes and literacy programs for young learners to adult learning workshops, cultural events, and civic engagement opportunities.

How is that need determined or measured?

We determine community need through a combination of local demographic data, service usage metrics, and direct feedback from our community and partners. Library usage data show high engagement across age groups — with thousands of visits and hundreds of program participants monthly — indicating that residents depend on our services for learning, connection, and basic access to resources. Service access metrics (public computer use, cardholder activity, program attendance, and Wi-Fi usage) illustrate ongoing reliance on the library as a public access point for essential services that many cannot afford otherwise. Feedback from partner agencies and social service providers (including Seeds of Hope and Biddeford Adult Ed) confirms that the library is a trusted space where individuals experiencing housing insecurity, language barriers, and economic hardship go first for support, connection, and referrals.

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 strongly encourage the Council to visit our website mcarthurlibrary.org for a more comprehensive look at the answer to this question, and at the Annual Report we shared with you in fall of 2025. But for what can fit in this box, our answer is this: McArthur Library is attempting to meet the service needs of our community by providing a safe, welcoming, accessible space that is staffed by qualified, compassionate, and knowledgable librarians who work tirelessly to provide the programs, materials, resources, and services our patrons need. Programs include storytimes for children, D&D groups for tweens, crafting and gaming events for teens, technology classes including classes specifically tailored to seniors, author visits, historical presentations, knitting group, a social coffee hour, music programs, trivia nights, legal assistance workshops, paint nights, book groups, school vacation events, summer and winter reading programs for all ages, outreach events in collaboration with City Theater, Heart of Biddeford, Biddeford Community Gardens, Biddeford Historical Society, Biddeford Schools, local businesses on Main Street, and so much more. Materials and resources include books, e-books, audiobooks, DVDs, video games, streaming content, newspapers, magazines, comics, graphic novels, puzzles, assistive technology, recreation collection items (snowshoes, telescopes, ukuleles, DVD players, etc), memory kits and large print items for seniors or those struggling with dementia, research databases, microfilm reels, archival materials, wifi hotspots, multilanguage items, tax forms, literature on social services, housing and food services, addiction help services, educational opportunities, etc. Services the library provides include computer services (printing, public computer use, wifi, scanning, faxing), interlibrary loan services, Talking Books for patrons with visual impairments, readers' advisory (book and movie recommendations!), research assistance, information services via phone/email/social media/in person help, meeting room bookings, notary public appointments, tech help appointments, sand bucket delivery for seniors, book delivery to little free libraries and assisted living facilities via the library e-bike, and more. In FY25 we saw a total of 94, 973 visitors to the library; 846 new library cards; 61,150 print materials checked out; 13,029 ebook downloads; 25,764 interlibrary loans; 13,088 public computer users; 10,188 attendees at regular children's programs plus an additional 2,209 attendees at summer reading programs; 3,214 attendees at regular adult programs plus an additional 1,075 attendees at summer reading programs; - and our monthly numbers for FY26 look to already be breaking those records. The outcome we expect to achieve by providing all of this is to satisfy our mission statement and help Biddeford to thrive, both inside our building and out.

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

We compile a detailed annual report of the library's program attendance, service usage, reference requests, item checkouts, outreach numbers, meeting room bookings, digital content downloads, door counts, and other important data. This information tells us both who we are reaching and who we may not be reaching, so we can adapt our services, programs, and collection to serve a broader audience of Biddeford community members. We compare our data with the data from other libraries in the state and in the country and see where our strengths are and where we still need to grow, and adjust accordingly. We also speak with our patrons and look through the vast array of wonderful feedback they give us, whether via informal conversations, online reviews, library surveys, or passionate letters they write on our behalf every year to make sure the city knows just how important McArthur Library is to them, to their families, and to our shared community as a whole.

Client eligibility criteria:

McArthur Library is an institution that welcomes patrons of all ages, abilities, backgrounds, and income levels to access our physical space and be connected with our staff. To be able to check out materials, get a museum/park pass, and access the full range of our digital content and services, patrons must obtain a library card. Library cards are free to Biddeford residents, nonresident taxpayers, City of Biddeford employees and students attending schools in Biddeford. Non-residents and seasonal visitors may obtain a library card for a fee. A library card is NOT needed to visit the library, use our computers, attend our programs, access our informational services, book a meeting room, enjoy our research materials and databases, use our wifi, access our charging devices, or simply sit and work/relax.

Describe any fee or payment structure your organization charges for services:

Non-residents are charged $30/year for a library card. Printing services are offered to all library visitors with the first 10 pages free, and all following pages charged at $0.30 per page. We do not charge fees for items returned late, but we do charge the cost of the item for any item that is lost or damaged. All other services, programs, and resources we can possible provide to our community members, we provide for free.

Describe services provided:

Please see section 3 of the "Program Description" on the previous page. You can also see more detailed information on our services, programs, resources, and materials on our website mcarthurlibrary.org as well as on our Facebook page and Instagram page. According to data from FY25, our most popular services include our interlibrary loan service (25,764 ILLs/year), digital content services (20,192 digital downloads/year), computer services (25, 557 wifi users/year and 13,088 computer users/year alongside 153 tech education participants), and our reference/readers' advisory services (over 1,500 reference questions answered directly by our librarians at our public desks/year and counting).

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 operate out of the library building located at 270 Main Street, in the heart of Biddeford's downtown - though of course we reach as many patrons as we can via online services as well! Our building has a long history of serving Biddeford, as it was transformed from a church into a library building in 1902 and we have operated as such ever since (with some modern additions, of course). Our building is currently in the middle of significant capital improvement upgrades including elevator repair, HVAC work, roof work, meeting room renovation, etc as detailed in our Facilities Needs Assessment from Oak Point Associates, provided last year.

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

Our services for families are at the heart of what we do, since we know that in terms of population age, Biddeford is "the youngest city in the oldest state" - and many of those young parents seek out the library as a first point of service and community connection for their little ones. Our Children's Room programs drew over 10,000 attendees to the library in FY25 (three times as much as the prior year), and based on our current numbers it is looking like we are already close to surpassing that number for FY26 (written in February). One of our family services we are most proud of us are the Baby Bags we provide to new parents, to supplement the loss of Raising Readers from the state. A new program as of FY25, we have distributed nearly 50 bags to parents and children in need of this service.

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

We are constantly collaborating with our wonderful community partners here in Biddeford, and we plan to not only continue but to expand that collaborative effort in FY27. We work with Biddeford Adult Ed and the non-profit organization SMPDC to provide wifi hotspots and laptops to adult students in need and assist with their education, access to employment resources, access to housing applications, access to language services, and more. We frequently partner with the Biddeford School Department to provide library cards and outreach programs to our community's young people, and recently began a new collaboration between the vocational school, Age Friendly Biddeford, and the library to enhance our sand bucket delivery program for seniors in the winter months. We host free community movies with City Theater, provide outreach, information, and resources at various Heart of Biddeford/Art of Biddeford events such as WinterFest and Music in the Park, collaborate to provide sustainibility and environmental programming with Biddeford Community Gardens (who plan on working with the library to plant a pollinator garden on our grounds this year), and collaborate on vibrant and enriching events with the Biddeford Historical Society and Biddeford Cultural and Heritage Center. We frequently work with Seeds of Hope to assess the needs of our shared unhoused neighbors who rely on both organizations resources to survive and enhance quality of life. We have a strong partnership with UNE, not only via library outreach and getting students library cards, but also in providing research assistance and even internship opportunities in our Archives department. Not to mention the countless local organizations and non-profits who utilize the library's meeting room space to host meetings, programs, and events - including Biddeford Community Gardens, Alpha Legal Foundation, SMPDC, Pine Tree Legal, AARP, NDEC, Narcotics Anonymous, Age Friendly Biddeford, YCCAC, the Coastal Healthy Communities Coalition, SURJ, Biddeford Historical Society, and others.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

No, it has not been revoked. Our current 501C-3 form is attached.

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

Part 2

What accommodations are made to those applicants with zero income?

At McArthur Library, we strive to provide as many free services, programs, and materials as possible so that people with no income can still access information, education, and entertainment just as easily as people with income. Library cards are free to Biddeford residents and students, and we provide in-library materials including public computers, wireless internet access, books, puzzles, and enriching programs/activities to everyone who walks through our doors, regardless of income or library account status. We provide a welcoming environment with warmth, comfortable seating, and charging stations for our unhoused visitors, and even waive our printing fees for people struggling with income restrictions. Anything we can do to provide free access, we will.

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

Not applicable

If any agency does not maintain certain financial information please write NA in section provided

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

They are reviewed annually by Cummings, Lamont, and McNamee.

Funding sources for program:

Please see next page for a breakdown of this information.

Total number of individuals served (unduplicated): 94,973 visitors/year; 5,985 library card holders

McArthur Library Association Proposed Budget for FY27 July 2026 - June 2027			
	FY 2026 Budget	FY2025 Actual	FY 2027 Proposed Budget
Expenses			
Collection and Patron Services	$ 152,151.00	$ 158,816.00	$ 155,000.00
General Operating and Building	$ 297,140.00	$ 283,504.00	$ 327,500.00
Staff Payroll	$ 937,500.00	$ 886,572.00	$ 966,000.00
Staff Benefits (includes 25% health insurance increase for FY27)	$ 332,019.00	$ 230,046.00	$ 336,000.00
Administration and Overhead incl Investment Fee Adjustment	$ 197,000.00	$ 212,363.00	$ 174,000.00
Capital Expenditure for Existing Required Projects	$ 125,000.00	$ 93,320.00	$ 75,000.00
Masonry Repairs to 1863 Building Buttresses (Mandatory Structural Repair)		$ -	
Contingency	$ 20,000.00		$ 20,000.00
Total	**$ 2,060,810.00**	**$ 1,864,621.00**	**$ 2,053,500.00**
Funding			
Library Income (Copying, Fees, Non-Resident Cards, etc)	$ 22,000.00	$ 5,611.00	$ 22,000.00
McArthur Library Association Funding	$ 216,000.00	$ 353,486.00	$ 216,000.00
Investment Fee Adjustment	$ 25,500.00	$ 24,598.00	$ 25,500.00
Lena McArthur Trust	$ 236,000.00	$ 215,993.00	$ 236,000.00
Jane E. Owen Trust	$ 300,000.00	$ 285,895.00	$ 300,000.00
Interlibrary Loan Replacements	$ 1,600.00	$ 1,334.00	$ 1,600.00
Fundraising Campaign and Donations	$ 30,000.00	$ 64,555.00	$ 30,000.00
Excess Endowment Withdrawal in FY25 (Negative Impact on Future Performance)		$ -	
City of Biddeford	$ 1,000,000.00	$ 750,000.00	$ 1,000,000.00
City of Biddeford (Federal Funding Sources)	$ 250,000.00	$ -	$ 250,000.00
Total	**$ 2,081,100.00**	**$ 1,701,472.00**	**$ 2,081,100.00**
(Shortfall) Surplus	$ 20,290.00	$ (163,149.00)	$ 27,600.00

Total number of units provided: N/A (provide library space, services, programs, materials)

Total number of individuals served from Biddeford: 5,504 card holders; all residents welcome to visit

Percent of total client count that are residents of the City of Biddeford: 92%

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:

$92.12 for total service; $44.70 of which is requsted to be funded by municpal contributions.

Unit of service cost: In FY25, our total operating cost was $1,864,621. Projected FY26 is $2,060,810.

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

The Board of Directors approves the budget annually. Any items non included in the budget require Bo to authorize payment. The Library Director may appeal to the Board for necessary changes.

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

5

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

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

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 Fundraising Ca	Patrons and cardhol	$850	$30,000+	July 2026-June
Capital Campaign*	Local businesses/st	$5,000-$10,000	$2-2.5 million	To begin late 20
Library merchandise se	Patrons, community	$500	$2,500	July 2026-June
Donations at library pr	Patrons, visitors	Varies based on pr	$500-$5000	July 2026-June

VALIDATION

I, Nicole Clark, of McArthur Library Association

(Name) (Name of Agency)

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

(Title)

Nicole R Clark

Signature/Title

2/26/2026

Date

*****ADDITIONAL INFORMATION*****

Thank you for your consideration of a funding increase for McArthur Library. It is essential to our continued service of the incredible Biddeford community.

As a final note from our library staff, we hope you will keep in mind that the days of the stereotypical shushing librarian safeguarding shelves of dusty books and charging late fees are long gone.

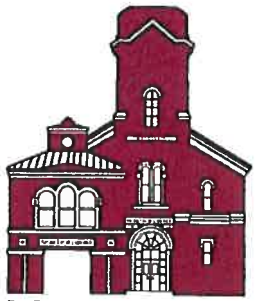
They have been replaced by a lively, welcoming space where everyone who walks through the door can feel safe, access vital information and resources, find free programs and services that educate as well as entertain, and connect with others.

Allocating significant funding to our organization will help us tremendously in creating that kind of space for our city, and to continue to adapt to meet community needs for years to come. We cannot thank you enough for your support, and would welcome any and all opportunities to speak with you further to showcase the importance of what we do here every day.

-

Sincerely, and with tremendous appreciation,
The Staff of McArthur Library

P.S. We have included a copy of our FY25 Annual Report to assist in your consideration. Data for our current FY26 year to date may be provided upon request at any time. Just let us know what you need and we will be happy to accommodate! Thank you.



McARTHUR
LIBRARY

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

MCARTHUR LIBRARY ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

CUMMINGS
LAMONT
& McNAMEE, PLLC

"Trusted Advisors for over 65 years!"

CERTIFIED PUBLIC ACCOUNTANTS

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Kennebunk, Maine 04043-0328
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FAX 207 985-1339

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Member:
American Institute of CPAs

Licensed In:
New Hampshire
Maine
Massachusetts

February 4, 2026

To the Board of Directors
McArthur Library Association
Biddeford, Maine

We have reviewed the accompanying financial statements of McArthur Library Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, functional expenses, 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 entity 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement 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.

We are required to be independent of McArthur Library Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, 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.

Cummings, Lamont & McNamee, PLLC

Certified Public Accountants
Portsmouth, New Hampshire

MCARTHUR LIBRARY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

JUNE 30, 2025

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	$ 140,678	$ -	$ 140,678
Investments	6,328,284	99,641	6,427,925
Prepaid expenses	19,213	-	19,213
Total Current Assets	6,488,175	99,641	6,587,816
COLLECTIONS	-	-	-
PROPERTY AND EQUIPMENT			
Equipment and furnishings	718,790	-	718,790
Capital improvements	2,061,934	-	2,061,934
	2,780,724	-	2,780,724
Less Accumulated Depreciation	(1,915,377)	-	(1,915,377)
Total Property and Equipment, Net	865,347	-	865,347
Total Assets	$ 7,353,522	$ 99,641	$ 7,453,163
LIABILITIES AND NET ASSETS			
LIABILITIES	$ -	$ -	$ -
Total Liabilities	-	-	-
NET ASSETS			
Net assets without donor restrictions	7,353,522	-	7,353,522
Net assets with donor restrictions	-	99,641	99,641
Total Net Assets	7,353,522	99,641	7,453,163
Total Liabilities and Net Assets	$ 7,353,522	$ 99,641	$ 7,453,163

See Notes to Financial Statements

MCARTHUR LIBRARY ASSOCIATION

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

YEAR ENDED JUNE 30, 2025

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE, GAINS AND OTHER SUPPORT			
City of Biddeford	$ 750,000	$ -	$ 750,000
Estate of J. Owen	285,895	-	285,895
Estate of L. McArthur	215,993	-	215,993
Donations and grants	64,555	-	64,555
Photocopy and printer income	5,611	-	5,611
Miscellaneous income	16,243	-	16,243
Investment income, net of investment fees	75,565	477	76,042
Employee Retention Tax Credit	262,535	-	262,535
Gain (loss) on investments	485,552	-	485,552
Total Revenue, Gains and Other Support	2,161,949	477	2,162,426
EXPENSES			
Program expenses	1,626,170	-	1,626,170
Supporting services:			
Management and general	231,679	-	231,679
Total Expenses	1,857,849	-	1,857,849
CHANGE IN NET ASSETS	304,100	477	304,577
NET ASSETS, BEGINNING OF YEAR	7,049,422	99,164	7,148,586
NET ASSETS, END OF YEAR	$ 7,353,522	$ 99,641	$ 7,453,163

See Notes to Financial Statements

MCARTHUR LIBRARY ASSOCIATION

STATEMENT OF FUNCTIONAL EXPENSES

(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

YEAR ENDED JUNE 30, 2025

	Program Services	Management and General	Total
Salaries and wages	$ 806,781	$ 79,791	$ 886,572
Occupancy	263,355	-	263,355
Books, publications, programs, etc.	158,846	-	158,846
Employee benefits	138,263	13,674	151,937
Depreciation	106,592	-	106,592
Supplies	47,412	35,767	83,179
Payroll taxes	66,625	6,589	73,214
Administrative costs	-	69,023	69,023
Insurance	30,430	-	30,430
Professional fees	-	21,300	21,300
Miscellaneous	6,271	-	6,271
Memberships	-	5,535	5,535
Postage	1,595	-	1,595
	$ 1,626,170	$ 231,679	$ 1,857,849

See Notes to Financial Statements

MCARTHUR LIBRARY ASSOCIATION

STATEMENT OF CASH FLOWS

(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$	304,577
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation		106,592
Net (gain) loss on investments		(485,552)
Changes in operating assets and liabilities:		
Prepaid expenses		(897)
Net cash provided by (used in) operating activities		(75,280)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment		(26,893)
Proceeds from sales of investments		2,574,875
Purchases of investments		(2,470,022)
Net cash provided by (used in) investing activities		77,960
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		2,680
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		137,998
CASH AND CASH EQUIVALENTS, END OF YEAR	$	140,678
Cash and cash equivalents, unrestricted	$	140,678
Cash and cash equivalents, restricted		-
Total Cash and Cash Equivalents	$	140,678
SUPPLEMENTAL CASH FLOW DISCLOSURES:		
Income taxes paid (refunded)	$	-
Interest expense paid	$	-

SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES:

There were no noncash investing and financing activities for the year ended June 30, 2025.

See Notes to Financial Statements

MCARTHUR LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

YEAR ENDED JUNE 30, 2025

Note 1 - Nature of Organization

The McArthur Library Association (the "Organization") operates a public library in Biddeford, Maine.

Note 2 - Summary of Significant Accounting Policies

Significant accounting policies of the organization are as described below:

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

Financial Statement Presentation – The Organization follows 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 permanently by the Organization.

Cash and Cash Equivalents - For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. However, temporary cash and money market fund investments which are part of the Organization's investment pool are not included in cash for purposes of the statement of cash flows since these funds have been set aside by the trustees for long-term investment purposes.

Investments - The Organization carries investments in equity securities with readily determinable fair values and all debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the Statement of Activities.

Investment Income - Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Property and Equipment – Purchased assets are carried at cost. Contributed assets are carried at their fair market value at the time of the gift. Major additions are included in the property and equipment accounts while maintenance and repairs which do not improve or extend the life of the assets are expensed as incurred. Depreciation is computed using the straight-line method of depreciation over the assets' estimated service life generally 5-39 years and a value over $2,500.

Note 2 - Summary of Significant Accounting Policies (continued)

Recognition of Donor Restricted Contributions - Support that is restricted by the donor is reported as an increase in net assets without restrictions if the restriction expires in the reporting period in which the support is recognized. All other 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 restrictions are reclassified to net assets without restrictions and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions.

Donated Assets - Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

Donated Services - Donated services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. There were no services that met this criteria for the year ended June 30, 2025.

Compensated Absences - Employees are entitled to paid vacation depending on job classification and length of service. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

Income Taxes - The Organization is exempt from taxation under IRS Code Section 501(c)(3) and as such, does not pay income taxes. The Organization qualifies for the charitable contribution deduction under the Internal Revenue Code and has been classified as an organization other than a private foundation.

Uncertain Tax Positions - As of June 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Accounting Estimates and Assumptions - The preparation of financial statements in conformity with generally accepted accounting principles 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 financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Expense Allocation - The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that have been allocated include salaries and wages, payroll taxes, employee benefits, and supplies which have been allocated based on an estimation of time.

Note 3 - Collections

The Organization's collection consists of books; a local history collection consisting of genealogy resources, postcards, maps, and photographs; CDs; DVDs; audiobooks; newspapers; and periodicals. The cost of the collection is expensed as acquired and not included in the Statement of Financial Position.

Note 4 - Fair Values of Assets

In accordance with generally accepted accounting principles, the organization follows the Statement of Financial Accounting Standards, *Fair Value Measurements*, which provides a framework for measuring fair value under GAAP. This standard defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The standard requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The standard also established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

There are three general valuation techniques that may be used to measure fair value, as described below:

1) Market approach - Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other resources;

2) Cost approach - Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and

3) Income approach - Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

For the year ended June 30, 2025, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at June 30, 2025.

Description	Fair Values	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Money Market Accounts	$ 494,148	$ 494,148	$ -	$ -
Certificates of Deposit	102,886	102,886	-	-
Debt Securities	1,211,731	1,211,731	-	-
Equity Securities	4,619,160	4,619,160	-	-
Total Assets	6,427,925	6,427,925	-	-

Fair value for investments is determined by reference to quoted market prices and other relevant information generated by market transactions.

Note 5 - Investments

Investments as of June 30, 2025, are summarized as follows:

		Cost		*Fair Value*
Cash and Money Market Accounts	$	494,148	$	494,148
Certificates of Deposit		102,886		102,886
Debt Securities		1,203,030		1,211,731
Equity Securities		2,756,220		4,619,160
Total	$	4,556,284	$	6,427,925

The following schedule summarizes the investment return and its classification in the Statement of Activities and Changes in Net Assets for the year ending June 30, 2025:

		Net Assets Without Restrictions		Net Assets With Restrictions		Total
Dividend income	$	51,479	$	-	$	51,479
Interest income		48,684		477		49,161
Investment fees		(24,598)		-		(24,598)
Total Investment Income, Net of Investment Fees	$	75,565	$	477	$	76,042

Note 6 - Restrictions and Limitations of Net Asset Balances

Net assets with donor restrictions consisted of the following at June 30, 2025:

To Be Held In Perpetuity	$	99,641
Total Net Assets With Donor Restrictions	$	99,641

Net assets without donor restrictions consisted of the following at June 30, 2025

Designated by the Board for endowment purposes	$	6,328,284
Undesignated		1,025,238
Total Net Assets Without Donor Restrictions	$	7,353,522

Note 7 - Endowment Funds

The Organization's endowment consists of various funds established for a variety of purposes. Its endowment consists of both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. 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.

Note 7 - Endowment Funds (continued)

Absent explicit donor stipulations to the contrary, the Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, the Organization retains in perpetuity and classifies as net assets with donor restrictions (1)the original value of gifts donated to perpetual endowments, (2)the original value of subsequent gifts to the perpetual endowment, and (3)accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

The Organization has a spending policy of appropriating for distribution the lesser of a maximum of 4% of Board-designated endowment fund assets or the Organization's budget requirement. The payout is calculated using the trailing three-year rolling average of the market value of the portfolio as of December 31 of each year. It is recommended that the spending should not exceed the income plus capital appreciation minus fund expenses and the inflation rate.

The Organization has adopted an investment policy that seeks to preserve and grow the principal of the portfolio on an absolute and real (inflation adjusted) basis, and to generate sufficient current income to support the distribution policy determined by the Finance Committee and approved by the Board of Trustees. Endowment assets are to be invested in a well-diversified asset mix of 60% to 90% in equity securities, 10% to 30% in debt securities, and 0% to 10% in cash equivalents.

Endowment net asset composition by type of fund as of June 30, 2025 is as follows:

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Endowment funds with donor restrictions	$ -	$ 99,641	$ 99,641
Endowment funds without donor restrictions	3,245	-	3,245
Board-designated endowment funds without donor restrictions	6,235,039	-	6,235,039
	$ 6,328,284	$ 99,641	$ 6,427,925

Changes in endowment net assets as of June 30, 2025 are as follows:

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Balance June 30, 2024	$ 5,948,062	$ 99,164	$ 6,047,226
Investment income (net of fees)	76,198	477	76,675
Net appreciation (depreciation)	485,552	-	485,552
Amounts transferred from endowment	(424,658)	-	(424,658)
Amounts transferred to endowment	245,000	-	245,000
Amounts appropriated for expenditure	(1,870)	-	(1,870)
Balance June 30, 2025	$ 6,328,284	$ 99,641	$ 6,427,925

Note 8 - Tax-Deferred Annuity Plan

The Organization provides a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code as part of a salary reduction agreement. Employees that work at least 1,000 hours are eligible to participate in the plan. The Organization contributes 5% of gross salaries to the plan for qualified employees, which totaled $32,601 for the year ended June 30, 2025.

Note 9 - Concentrations of Risk

Concentration of Contribution Revenue - The Organization receives most of its support from the City of Biddeford, the L.G. McArthur Estate, and the J. Owen Estate. The assets of the McArthur and Owen estates are not in the possession of, nor under the control, of the Organization.

Concentration of Credit Risk - The Organization maintains its cash equivalents in local financial institutions which provide Federal Deposit Insurance Corporation coverage up to $250,000 and in investment accounts which provide Securities Investor Protection Corporation protection up to $500,000. From time to time during the years ended June 30, 2025, the Organization's bank and investment accounts may have exceeded federally insured limits. Management has evaluated these risks and considers them to be a normal business risk.

Note 10 - 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	$	140,678
Investments		6,427,925
Total financial assets available for expenditure		6,568,603
Board Designated		6,328,284
Net assets with restrictions		99,641
Total assets subject to donor or other restrictions		6,427,925
Total	$	140,678

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 11 - Subsequent Events

Subsequent events have been evaluated by management through February 4, 2026, which is the date the financial statements were available to be issued. There were no material subsequent events at February 4, 2026 that require disclosure in the financial statements.

T391M-Mar. 1942

TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1
JEL

McArthur Library Association,

Biddleford, Maine.

SEP 21 1942

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the first day of the third month following the close of your annual accounting period.

McArthur Library Association.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

Deputy Commissioner.

BUREAU OF TAXATION

STATE OF MAINE

State Office Building, Augusta, Maine 04333

MAINE SALES TAX

PERMANENT EXEMPTION CERTIFICATE

This certifies that the organization named below is a nonprofit free public lending library which is funded in part or wholly by the State or any political subdivision or the federal government and is therefore entitled to purchase tangible personal property without paying the Maine sales and use tax.

Name of organization McArthur Public Library

Address 270 MAIN STREET Biddeford, Maine 04005

Date Issued December 15, 1984

Number of this certificate E-60017

Bertrand L. St. Germain

Bertrand L. St. Germain
Deputy Director
Sales and Use Tax Section

BLS/bp

ST-P-48

Estimated Costs for McArthur Library-20 Year Needs					
	Year 1	Year 2	Year 3-5	Year 10-20	Total
Civil	$ 1,000	$ 34,000	$ 103,500	$ 64,000	$ 202,500
Architectural	$ 36,200	$ 396,050	$ 394,800	$ 1,060,700	$ 1,887,750
Structural	$ -	$ -	$ 3,500	$ -	$ 3,500
Mechanical/Plumbing	$ 5,500	$ 11,850	$ 708,700	$ 137,600	$ 863,650
Electrical	$ 5,000	$ 40,400	$ 233,600	$ 129,000	$ 408,000
Subtotal	**$ 47,700**	**$ 482,300**	**$ 1,444,100**	**$ 1,391,300**	
Design Contingency (10%)	$ 4,770	$ 48,230	$ 144,410	$ 139,130	
Subtotal	**$ 52,470**	**$ 530,530**	**$ 1,588,510**	**$ 1,530,430**	
General Conditions (20%)	$ 10,494	$ 106,106	$ 317,702	$ 306,086	
Subtotal	**$ 62,964**	**$ 636,636**	**$ 1,906,212**	**$ 1,836,516**	
Overhead and Profit (10%)	**$ 6,296**	**$ 63,664**	**$ 190,621**	**$ 183,652**	
Subtotal	**$ 69,260**	**$ 700,300**	**$ 2,096,833**	**$ 2,020,168**	
Insurance and Bonds (2.5%)	**$ 1,732**	**$ 17,507**	**$ 52,421**	**$ 50,504**	
Total Needs	**$ 70,992**	**$ 717,807**	**$ 2,149,254**	**$ 2,070,672**	
Total			**$ 5,008,725**		

The estimate of probable cost has been developed based upon standard construction pricing indices, Means Construction Cost data, project location, and similar local projects and is developed to a conceptual level.

The estimate of probable cost includes the following mark-up factors to determine the cost of construction: Design Contingency of 10 percent, General Conditions of 20, General Contractor Overhead and profit of 10 percent, and a 2.5 percent bond. The estimate has been developed using current construction costs and with 4 percent per year escalation to future years included.

Proposed Improvements- Mc Arthur Library

DISCIPLINE/SYSTEM	DESCRIPTION	PROJECTED YEAR							COST
Civil		1	2	3	5	10	15	20	
Parking	Prepare a plan to provide off-site accessible parking for employees as need arises	X							
Parking	Coordinate with City to provide code compliant ADA parking at Main Street	X							
Utilities	Camera inspection of sewer line to determine condition	X							$1,000
Pavements	Replace concrete walk at Main entrance		X						$15,000
Site Improvements	Replace Overgrown trees and shrubs and repair drip edge		X						$12,500
Site Improvements	Repair Fence at front of building along Main Street.		X						$6,500
Site Improvements	Repair heaved and displaced granite entry steps			X					$28,000
Site Improvements	Repair Stone Retaining Wall at the west side of the site				X				$60,000
Site Improvements	Boundary survey				X				$10,000
Utilities	Investigate the condition and capacity of the drywall system. Pump out structure as required.				X				$5,500
Pavements	Resurface employee parking lot						X		$64,000
Civil Total									**$202,500**
Architectural									
Accessibility	Replace knob operator locksets with lever operated locksets.	X							$4,500
Accessibility/Life Safety	Provide code compliant handrail extensions at stairs	X							$10,500
Accessibility/Life Safety	Replace Door from Kid's Room to back offices	X							$5,300
Accessibility	Provide ADA Compliant Staff Bathroom		X						$28,000
Accessibility	Replace existing elevator		X						$214,000
Accessibility	Provide ADA sink bases at Staff Kitchenettes		X						$15,500
Life Safety	Provide Rated door and closer at North Stair	X							$3,800
Life Safety	Remove signage and artwork block emergency exit at Lobby	X							
Life Safety	Remove furniture blocking fire extinguishers	X							$900
Life Safety	Provide firestopping at electrical and water closets	X							$950
Life Safety	Provide joint firestopping at North Stair walls	X							$1,000
Life Safety	Add guardrail to upper balcony		X						$20,000
Life Safety	Remove and Replace attic access stairs and guardrail		X						$78,500
Roofing	Repair and or Replace downspouts	X							$7,250
Roofing	Clean EPDM roofing at moss buildup	X							$2,000
Roofing	Replace Standing Seam Metal roof					X			$13,000
Roofing	Replace EPDM roofing						X		$205,000
Roofing	Inspect Copper Roof						X		$5,000
Roofing	Replace Asphalt Shingle Roof							X	$139,000
Exterior Openings	Repaint Boiler Room Door and Frame		X						$300
Exterior Openings	Repaint Steel Lintels and North Stair Door			X					$1,800
Exterior Openings	Replace entry doors to original Church			X					$16,000
Exterior Openings	Replace damaged window screens and Sash with broken gas seal.			X					$2,600
Exterior Openings	Replace basement doors				X				$10,500
Exterior Openings	Replace UV window film at Teen Room.					X			$20,200
Exterior Openings	Replace aluminum clad wood windows throughout building							X	$260,000
Exterior Walls	Selective Masonry repointing			X					$215,000
Exterior Walls	Replace exterior building sealants				X				$9,400
Exterior Walls	Remove and install new ceiling at Entry Portico				X				$4,000
Exterior Walls	Scrape and repaint exterior wood trim					X			$72,000
Interior Finishes/Roofing	Architectural upgrades for HVAC projects				X				$30,000
Interior Finishes	Repair Mosaic tile at old Lobby		X						$750
Interior Finishes	Replace moveable partition at Community Room		X						$39,000
Interior Finishes	Repaint interior walls				X				$66,500
Interior Finishes	Remove and replace suspended acoustic ceilings at Back offices				X				$5,000
Interior Finishes	Replace carpet at Carol Room and Entry Lobby/Admin				X				$19,000
Interior Finishes	Hazardous material testing				X				$15,000
Interior Finishes	Remove and Replace Interior Wood Doors					X			$32,000
Interior Finishes	Remove and replace wallpaper and painted chair rail					X			$16,500
Interior Finishes	Remove and replace suspended acoustic ceiling						X		$68,000
Interior Finishes	Remove and replace carpet						X		$80,000
Interior Finishes	Remove and replace interior wood millwork						X		$150,000
Architectural Total									**$1,887,750**

Proposed Improvements- Mc Arthur Library

DISCIPLINE/SYSTEM	DESCRIPTION	PROJECTED YEAR							COST
Structural									
Design Assessment	Provide structural design for mechanical upgrades				X				$3,500
Structural Total									**$3,500**
Mechanical/Plumbing/Fire Suppression									
Mechanical	Dispose of old boiler burner in boiler room		X						$500
Mechanical	Insulate boiler and water heater flues		X						$2,500
Mechanical	Insulate condensate piping where exposed and accessible to the general public - assumed 200 linear feet		X						$3,800
Mechanical	Replace Community Room ductless split cooling systems with heating/cooling heat pumps due to equipment age. This price is for a standalone replacement. It is included in the RTU-1 replacement below assuming they are to be combined as recommended.			X					$17,500
Mechanical	RTU-1 replacement with VRF system and dedicated outside air system (DOAS) with energy recovery. System expanded to serve areas beyond current RTU coverage. Estimated size of 30-tons cooling on VRF and 2200 cfm for DOAS unit. Includes controls, balancing, and rigging.				X				$675,000
Mechanical	RTU-2 replacement in kind. Includes controls, balancing, and rigging.					X			$19,000
Mechanical	RTU-3 replacement in kind. Includes controls, balancing, and rigging.						X		$22,600
Mechanical	Children's Library back office ductless split system replacment in kind.						X		$12,000
Mechanical	Server Room ductless split system replacement, in kind						X		$6,500
Mechanical	Replace steam boiler with high efficiency, gas-fired, condensing type boiler and replace steam heating system piping with hot water system. Reuse existing cast iron radiators.						X		$77,500
Plumbing	Replace boiler room floor drain and backwater valve	X							$5,500
Plumbing	Provide hands-free automatic lavatory faucets in public toilet rooms - 3 total		X						$3,000
Plumbing	Provide trap primer for indirect drain trap protection		X						$1,750
Plumbing	Replace staff sink and lavatory faucets - 5 total				X				$5,400
Plumbing	Replace condensing type, gas-fired domestic water heater				X				$10,800
Fire Suppression	Repair grade and provide concrete splash block at wet sprinkler main drain		X						$300
Mechanical/Plumbing Total									**$863,650**
Electrical									
Power	Add covers to exposed electrical boxes.	X							$5,000
Power	Place exposed communication cable in wall or conduit		X						$10,400
Power	Electrical Upgrades for new Elevator		X						$30,000
Power	Replace non-metallic wiring throughout the library			X					$10,800
Power	Replace existing interior and exterior fluorescent fixtures			X					$80,000
Power	Replace Older Style Electrical Panelboards				X				$89,000
Power	Electrical Service Upgrade						X		$94,000
Lighting	Replace outdoor lighting controls.			X					$16,000
Lighting	Install Occupancy /Vacancy Sensors			X					$37,800
Security	Access Control System						X		$35,000
Electrical Total									**$408,000**

Total Improvements		**$3,365,400**
Design Contingency	10%	$336,540.00
Subtotal		$3,701,940.00
General Conditions	20%	$740,388.00
Subtotal		$4,442,328.00
Overhead and Profit	10%	$444,232.80
Subtotal		$4,886,560.80
Insurance and Bonds	2.5%	$122,164.02
Total		**$5,008,724.82**

Extended to May 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

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

C Name of organization
MCARTHUR LIBRARY ASSOCIATION
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 346

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD, ME 04005

F Name and address of principal officer: David Moravik
270 Main. St, Biddeford, ME 04005

D Employer identification number
-*****

E Telephone number
207-284-4181

G Gross receipts $ 4,276,347.

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.mcarthurpubliclibrary.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1902

M State of legal domicile: ME

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Public library whose mission is to connect the Biddeford community with materials, programs,

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	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 2024 (Part V, line 2a)	5	25
	6 Total number of volunteers (estimate if necessary)	6	4
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,167,394.	1,316,443.
	9 Program service revenue (Part VIII, line 2g)	13,891.	284,389.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,010,765.	432,786.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,192,050.	2,033,618.
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)	1,020,412.	1,111,723.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	657,121.	770,724.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,677,533.	1,882,447.
	19 Revenue less expenses. Subtract line 18 from line 12	514,517.	151,171.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	7,148,586.	7,453,163.
	21 Total liabilities (Part X, line 26)	0.	0.
	22 Net assets or fund balances. Subtract line 21 from line 20	7,148,586.	7,453,163.

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
David Moravik, Treasurer
Type or print name and title

Paid Preparer Use Only

Preparer's name: Derrick Emery, CPA	Preparer's signature	Date	Check if self-employed ☐	PTIN: P01247037
Firm's name: CUMMINGS, LAMONT & MCNAMEE, PLLC			Firm's EIN: **-*******	
Firm's address: 1 New Hampshire Ave., Suite 100 Portsmouth, NH 03801			Phone no. 603-430-6200	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions. 432001 12-10-24 Form **990** (2024)

See Schedule O for Organization Mission Statement Continuation

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:
Mission is to connect the Biddeford community with materials, programs, services, and other informational and cultural resources enabling fuller, better, and richer lives.

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 $ 1,626,170. including grants of $) (Revenue $ 354,100.)
Public library serving the residents of Biddeford, Maine, and surrounding communities. General Biddeford population 21,462.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 1,626,170.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	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*	3		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*	4		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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	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*	9		X
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*	10	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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21		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*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		X
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*	26		X
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*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the 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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	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? *If "Yes," complete Schedule R, Part I*	33		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*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	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	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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 2a 25			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
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		X
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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
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		X
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 the instructions and file Form 4720, Schedule N.	15		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.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
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, 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 on 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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
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 on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 None

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

Lucille Lank - 207-284-4181
270 MAIN ST, 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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Victoria Foley Chair	1.00	X						0.	0.	0.
(2) Al Shinkel Vice Chair	1.00	X						0.	0.	0.
(3) DAVID MORAVICK TREASURER	1.00	X						0.	0.	0.
(4) PAT BOSTON Secretary	1.00	X						0.	0.	0.
(5) Mike Eon TRUSTEE	1.00	X						0.	0.	0.
(6) Keith Gosselin TRUSTEE	1.00	X						0.	0.	0.
(7) Denise DOYON TRUSTEE	1.00	X						0.	0.	0.
(8) RICHARD HULL III TRUSTEE	1.00	X						0.	0.	0.
(9) Mimi Bean TrusTEE	1.00	X						0.	0.	0.
(10) Amy Clearwater TruSTEE	1.00	X						0.	0.	0.
(11) Nicole Clark Library Director	40.00				X			0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								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, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	750,000.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	566,443.			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	Total. Add lines 1a-1f			1,316,443.		
Program Service Revenue			Business Code				
	2a	ERC	900099	262,435.			262,435.
	b	MISCELLANEOUS	900099	16,343.	16,343.		
	c	PHOTOCOPY & PRINTER REVENUE	900099	5,611.	5,611.		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			284,389.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		100,640.			100,640.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
				(i) Real	(ii) Personal		
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
				(i) Securities	(ii) Other		
	7a	Gross amount from sales of assets other than inventory	7a	2,574,875.			
	b	Less: cost or other basis and sales expenses	7b	2,242,729.			
	c	Gain or (loss)	7c	332,146.			
	d	Net gain or (loss)			332,146.	332,146.	
	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						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		2,033,618.	354,100.	0.	363,075.

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				
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	886,572.	806,781.	79,791.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	151,937.	138,263.	13,674.	
10 Payroll taxes	73,214.	66,625.	6,589.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	3,800.		3,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	24,598.		24,598.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	17,500.		17,500.	
12 Advertising and promotion				
13 Office expenses	1,595.	1,595.		
14 Information technology				
15 Royalties				
16 Occupancy	263,355.	263,355.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	106,592.	106,592.		
23 Insurance	30,430.	30,430.		
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 Books, Publications, Pr	158,846.	158,846.		
b supplies	83,179.	47,412.	35,767.	
c Administrative	69,023.		69,023.	
d Miscellaneous	6,271.	6,271.		
e All other expenses	5,535.		5,535.	
25 **Total functional expenses.** Add lines 1 through 24e	1,882,447.	1,626,170.	256,277.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	200.	1	853.
	2	Savings and temporary cash investments	381,171.	2	242,711.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,316.	9	19,213.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 2,780,724.			
	b	Less: accumulated depreciation — 10b: 1,915,377.	945,048.	10c	865,347.
	11	Investments - publicly traded securities	5,803,851.	11	6,325,039.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	7,148,586.	16	7,453,163.
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	0.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	7,049,422.	27	7,353,522.
	28	Net assets with donor restrictions	99,164.	28	99,641.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,148,586.	32	7,453,163.
	33	Total liabilities and net assets/fund balances	7,148,586.	33	7,453,163.

Form **990** (2024)

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	2,033,618.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,882,447.
3	Revenue less expenses. Subtract line 2 from line 1	3	151,171.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,148,586.
5	Net unrealized gains (losses) on investments	5	153,406.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,453,163.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		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 on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

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

2024

Open to Public Inspection

Name of the organization

MCARTHUR LIBRARY ASSOCIATION

Employer identification number

_*****

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).)

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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1091198.	1149535.	1237143.	1167394.	1316443.	5961713.
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	1091198.	1149535.	1237143.	1167394.	1316443.	5961713.
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.						5961713.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	1091198.	1149535.	1237143.	1167394.	1316443.	5961713.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	73,409.	131,609.	100,588.	113,975.	100,640.	520,221.
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.)	10,186.	10,551.	13,689.	13,891.	262,435.	310,752.
11 **Total support.** Add lines 7 through 10						6792686.

12 Gross receipts from related activities, etc. (see instructions)	12	161,271.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	87.77 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	54.83 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2023.** 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 ☐

17a **10% -facts-and-circumstances test - 2024.** 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 ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
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).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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.*	3b		
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.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
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.*	4b		
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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.**	6		
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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
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 line 10b below.*	10a		
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.)*	10b		

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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
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.*	2	

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).*	1	

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?	1	
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).*	2	
3	By reason of the relationship described on line 2, above, 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.*	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 governmental entity (see instructions).*

		Yes	No
2	Activities Test. **Answer lines 2a and 2b 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.*	2a	
b	Did the activities described on line 2a, above, 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.*	2b	
3	Parent of Supported Organizations. **Answer lines 3a and 3b 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? If "Yes" or "No," provide details in **Part VI.**	3a	
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.	3b	

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Schedule B (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service	**Schedule of Contributors** Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047

Name of the organization

MCARTHUR LIBRARY ASSOCIATION

Employer identification number

-*****

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 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

[X] 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), 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), 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).

Name of organization: MCARTHUR LIBRARY ASSOCIATION

Employer identification number: **_*******

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	ESTATE OF J. OWEN P.O. BOX 346 BIDDEFORD, ME 04005	$ 285,895.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	ESTATE OF L. MCARTHUR P.O. BOX 346 BIDDEFORD, ME 04005	$ 215,993.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	CITY OF BIDDEFORD MAINE 205 MAIN STREET BIDDEFORD, ME 04005	$ 750,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	STEPHEN & TABITHA KING FOUNDATION PO BOX 855 BANGOR, ME 04402	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	SYLVIA COULOMBE 36 WILDWOOD DRIVE SACO, ME 04072	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	Maine Community Foundation - York County Cares 245 Main St. Ellsworth, ME 04605-1613	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

MCARTHUR LIBRARY ASSOCIATION

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

Name of organization

MCARTHUR LIBRARY ASSOCIATION

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 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)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization
MCARTHUR LIBRARY ASSOCIATION

Employer identification number
-*****

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	6,047,226.	4,908,405.	4,991,677.	5,736,052.	4,439,265.
b Contributions	245,000.				
c Net investment earnings, gains, and losses	586,012.	1,010,765.	610,718.	-553,504.	1,476,594.
d Grants or scholarships					
e Other expenditures for facilities and programs	425,715.	221,109.	212,095.	174,617.	157,861.
f Administrative expenses	24,598.	23,841.	23,341.	23,341.	21,946.
g End of year balance	6,427,925.	5,803,851.	4,908,405.	4,991,677.	5,736,052.

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

a Board designated or quasi-endowment 98.0000 %
b Permanent endowment 2.0000 %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

		Yes	No
(i) Unrelated organizations?	3a(i)		X
(ii) Related organizations?	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,061,934.	1,420,269.	641,665.
c Leasehold improvements				
d Equipment		718,790.	495,108.	223,682.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				865,347.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

Part III, line 4:
The Collection Consists of Books, a local history collection consisting of geneaology resources, postcards, maps, photographs, CDs, DVDs, audiobooks, newspapers and periodicals. The cost of the collectoin is expensed as acquired.

Part V, line 4:
General Operating expenses, capital improvements, purchase of library books, and other funding needs.

Part X, Line 2:
As of June 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

MCARTHUR LIBRARY ASSOCIATION

Employer identification number
-*****

Form 990, Part I, Line 1, Description of Organization Mission:
services, and other informational and cultural resources enabling fuller, better, and richer lives.

Form 990, Part VI, Section B, line 11b:
Form 990 is reviewed and signed by the Treasurer. A copy is retained at the Library

Form 990, Part VI, Section B, Line 12c:
Each board/committee member must annually sign and date a statement whichreports potential or actual conflicts of interest and which affirms thathe/she has received a copy of the policy, has read and understands itscontent and intent, and has agreed to comply with it.

Form 990, Part VI, Section B, Line 15b:
Used salary study by third party Career Management Associates, located in Scarborough.

Form 990, Part VI, Section C, Line 19:
Available upon request.

Part XII, Line 2c
Board Takes Responsibility for Review and Approval of Financial Statements.

McARTHUR LIBRARY

Annual Report

2024-2025

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DIRECTOR'S NOTE

McARTHUR LIBRARY

Welcome to our 2024-2025 Annual Report!

This year saw many important changes here at McArthur Library, and I am honored to write this report on behalf of my incredible colleagues, patrons, and larger library community. I started the McArthur chapter of my library career on December 2, 2024, as Adult Services Supervisor. Due to a sudden transition in leadership after the departure of former Director Jeff Cabral at the end of January 2025, I was asked to take on the additional role of Interim Director - a position I hope I have been doing justice in the time since.

Because I was not here for the first half of FY24-25, much of this report could not have been made without the tremendous help of my coworkers, who gathered statistics, photos, and anecdotes from a time they were taking on twice their normal workload. I fear I will sound like a broken record by the end of this, but I cannot say enough how proud I am to work alongside a group of such dedicated, knowledgable, and kind individuals. A lot of folks have asked me how I am doing during this time as Interim Director, expecting me to respond with stress or negativity. But I am so happy that I get to respond truthfully and tell them that the staff here are the main reason I get up every morning actually excited to go to work. This is especially true of my fellow Leadership Team members (a group we formed to help to manage the library in the wake of the sudden change): Lucille Lank, John Shannon, and Jackie McCann. They are the heart of this place, and have helped to transition the culture here at McArthur from one of isolation and tension to one of unity, dependability, and dare I say - fun!

During the time that I have worked here, the Leadership Team, Board, staff, and patrons have showed their support again and again, which has led to some of the positive changes our institution has undergone from January through now. Community members came out in droves to support the library during budget season, speaking on our behalf at City Council meetings and writing letters that ultimately aided us in an award of $1 million as our budget allocation for FY25-26. We updated our furniture to provide not only a cozier environment but also a safer one, as the new chairs are made with a medical-grade fabric. We started an Amazon Business account, switched payroll companies, upgraded our technology including phones and wifi, and helped thousands of patrons through vibrant programming, increased outreach, and dedicated customer service. We said goodbye to staff members Kathie Martin and Jane Kircher as they transitioned to retirement, and hello to new faces: Katie Collins, Marianne Mirando, Ian Kern, and Louise Capizzo. Plus, we welcomed Don Creighton on as our first official library-employed Security Officer.

I thank you for taking the time to read our report, and for recognizing the important work we do here at McArthur Library.

With gratitude,
Nicole Clark, MLIS, Interim Director

ADULT SERVICES

The Adult Services Department underwent a lot of changes in FY24-25, from the hiring of a new Adult Services Supervisor (Nicole Clark) in December to building changes in the summer such as new furniture, technology upgrades, and the installation of keypad locks on all public restrooms. The Adult Services Team met all of these changes in stride, taking on a plethora of duties above and beyond their normal job descriptions to not only keep the department running, but also to improve its positive impact on the many patrons we serve every day. We were lucky to add two new Library Substitutes to our team during this time - Marianne Mirando, a retired school and reference librarian originally from Rhode Island who now happily calls Biddeford her home - and Ian Kern, the co-owner of Biddeford's local cheese shop, Nibblesford, who we delightfully discovered also has an extensive background in Archives work. Marianne has made a lovely community impact leading our weekly Knitting Group here at the library, while Ian has been assisting Rose, our Archivist, with special projects.

The rest of the team - our Cataloger, Brooke Faulkner; our Technology Librarian, Joe Sanderson; our Teen Librarian, Meghan Osmolski, our Archivist, Rose Dionne, our Library Marketing Coordinator, Jenn Zavala, and our Reference Assistant, Kate Cheeseman -have continued to do truly exceptional things for our community this year. They all staffed the public Reference Desk along with completing tasks within their specialties, assisting patrons with an average of 100-300 reference questions and technology help questions every month.

Brooke undertook a huge Cataloging project in updating our series labels so they are easier to find on the shelves, alongside serving on the city's Homelessness Task Force to gather resources and information that are crucial to our unhoused patrons. Joe led the library through some major changes to our phones, wifi, and firewall, and collaborated with Age Friendly Biddeford to deliver sand buckets to older patrons in need as well as to facilitate tech classes for that population to increase their digital equity.

Meghan increased teen programming and outreach, made creative craft kits for adults and teens each month, and also took on the immense task of weeding the entire Adult Fiction collection while the department was without a supervisor from August - December of 2024. Rose aided with the similarly daunting task of weeding Adult Non-Fiction, alongside answering hundreds of questions from patrons who needed help with local, historical research. She also started a new weekly program, Arts & Crafts Nights, for adults.

Jenn revamped much of the library's marketing and displays, including updating upstairs signage and designing a new monthly newsletter; as well as leading all-ages programs such as the library's monthly Paint Night. She and Kate ran the Newcomers' Book Group, which has grown to an average of 25 attendees each month. Kate has built a fantastic relationship with many local organizations in Biddeford due to this group, as they not only read a book but also visit a new place each time. She also led a humorous social media campaign and additional outreach that led us to completely sell out of our stock of McArthur Library t-shirts.

Key programs this past year included: The Winter Reading Program (Bingo), a visit from Bigfoot Mike, a Dale Arnold Fundraiser, Native Haunts, A Bilingual Concert in Poetry with Analtina Constantino, Trivia, an event commemorating the 50th Anniversary of the Vietnam War, Lafayette's 200th Anniversary event, and dozens of book talks from local Maine authors. I am immensely proud of the department for making all of the programs and services we provide for adults and teens so successful for our community each and every day.

ADULT SERVICES - BY THE NUMBERS

174

Programs offered

3,214

People attended Adult programs

102

Notary public appointments

1500+

Reference questions answered

TEEN SERVICES

It has been a great year for Teen Services, from steady checkouts in the Young Adult Collection to an increase in teens participating in library programming. One popular new program that was introduced this year was the "Book Box Book Club." Our Teen Services Librarian selected a book every other month, and put a new copy of it in a box filled with other themed goodies, such as stickers, bookmarks, crafts, snacks, and other resources related to that month's title. Teens could then sign up to pick up their box and keep everything inside. After reading, they could opt in to an in-person or virtual Book Club discussion.

These Book Boxes have been incredibly well-received. One father told us his whole family really appreciates us and everything we do, and he especially pointed to the Book Boxes. This patron said his teenage son and his younger brother made the scones from one box together and absolutely loved them. (And the tea!) The teen loved the book and gave it to his brother, who is currently reading it and loving it as well. The father also mentioned that the two boys are now working on a video of them cooking together and will share it with the library when it's done. He was so appreciative and said he really believes the Book Boxes are helping their boys really engage with each other and the book. He also expressed interest in having a future in-person book club for the boys if more people also express interest. While the younger boy is around 11, our Teen Librarian said he could definitely get a future book box if the book appealed to him.

Great feedback keeps pouring in and this program will continue as it is gaining in popularity. One patron said she was going to use the WWII-related Book Box as a part of her homeschooling! Another emailed to let us know that her daughter "couldn't believe how nice it was" and asked to be signed up for the next box the moment it was ready. These boxes have even reached teens at Biddeford High School through a collaboration with the BHS Librarian.

Other popular teen happenings this year have been the Mario Kart Tournament and of course the most exciting change: new furniture in the Teen Room! The funds for this furniture were donated by a patron who specified them for use in updating the space, and the teens have really enjoyed taking ownership of this comfy upgrade.

TOP 10 ADULT FICTION CHECKOUTS

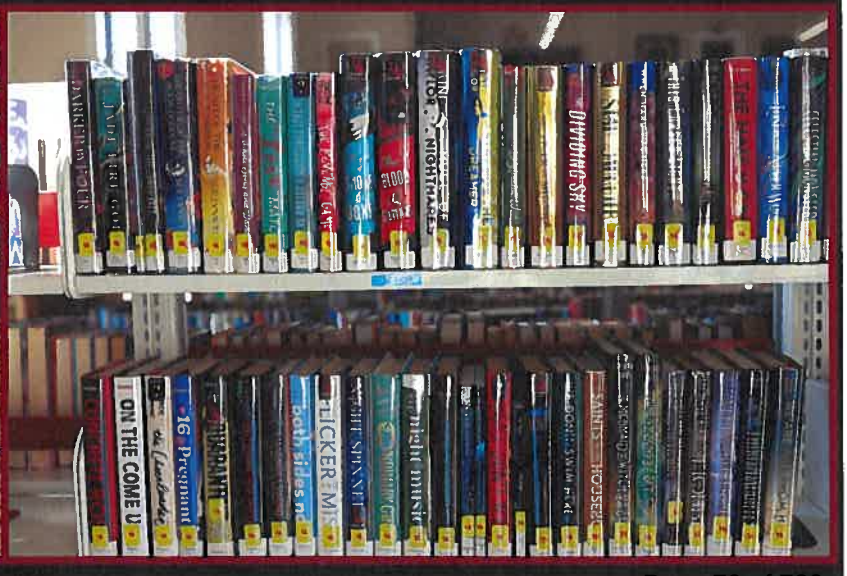
1. The Berry Pickers / Peters
2. Remarkably Bright Creatures / Van Pelt
3. The Wedding People / Espach
4. How to Read a Book / Wood
5. God of the woods / Moore
6. The Teacher / McFadden
7. Swan Song / Hildebrand
8. The Women / Hannah
9. The Boyfriend /McFadden
10. James / Everett

TOP 10 YA FICTION CHECKOUTS

1. A court of Mist and Fury /Maas
2. Throne of Glass /Maas
3. A Court of Thorns and Roses /Maas
4. A Court of Silver Flames /Maas
5. Queen of Shadows /Maas
6. A Court of Wings and Ruin /Maas
7. Powerless / Roberts
8.Crown of Midnight /Maas
9. Empire of Storms /Maas
10. Sunrise on the Reaping / Collins

273

Teens Participated in FY24-25 Programs



CHILDREN'S ROOM

The past year has been a time of exciting change and meaningful growth for the Youth Services Team at McArthur Library. We welcomed John Shannon as our new Youth Services Supervisor, bringing fresh energy and vision to the department, while also preparing to say goodbye to our beloved colleague Kathie Martin as she approached retirement after nearly five decades of service. Alongside these transitions, we celebrated joyful news as our Senior Children's Librarian Carrow MacLean welcomed a child of her own, deepening our team's connection to the families we serve.

From reimagining programs and strengthening our outreach, to refreshing long-overlooked areas of our collection, we've worked to ensure that Biddeford's children and families have access not only to books and resources, but also to opportunities for creativity, learning, and connection. What follows is a look back at the highlights of our work over the 2024–2025 year.

Across all areas of programming, the Youth Services Team offered 467 programs this year—ranging from weekly storytimes and take-and-make crafts to groups like Writer's Club, Dungeons & Dragons, Ukulele Camp, and so much more. We are thrilled to share that these programs drew a total of 10,188 attendees, giving us countless opportunities to connect with and serve the youngest members of our community.

This spring, the Youth Services Team undertook a major project in the Children's Room: weeding our overcrowded non-fiction section. The team carefully evaluated the collection, removed outdated materials, identified blind spots, and began the important work of rebuilding a long-neglected portion of our shelves. This process has already made our collection more accessible and inviting for young readers.

Our youngest community members also benefited from new initiatives. In response to an influx of new babies and families in Biddeford—and the conclusion of Maine's Raising Readers program—Carrow MacLean created Biddeford's Baby Bags, an extension of our Baby & Me program. These bags include local resources for new parents, early literacy tips, and gently used clothing and books donated by past Baby & Me families. To date, nearly 30 Baby Bags have been distributed and McArthur has established a notable point of difference in responding to the needs and gaps in our own backyard. This program has been made possible through the generous support of NextGen 529, the Alfond Grant, Finance Authority of Maine, the playLOT, Hands That Stitch through New Life Church, McArthur's Knitting Group, Maine Families, Altrusa, McArthur patrons, and more.

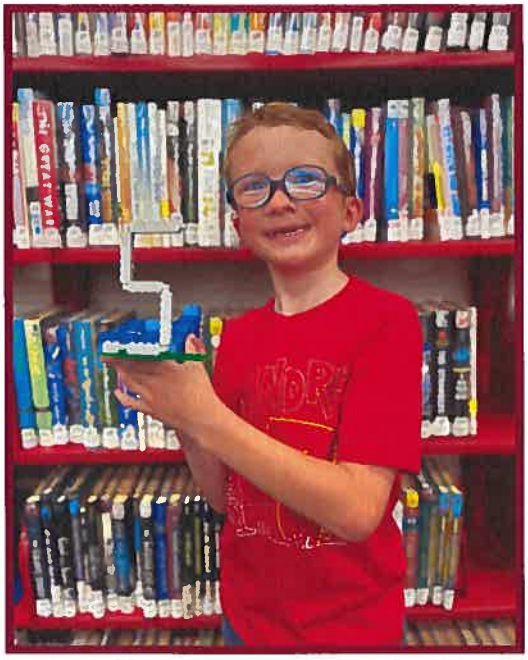
Programming for school-age children also saw tremendous growth this year. During the 2023–2024 school year, 43 patrons attended our early release programs, thanks in no small part to the creativity and dedication of Kathie Martin and her engaging craft sessions. Seeing the potential for more, we reimagined the program in 2024–2025 as the "Bookworm's Afternoon"—a multi-faceted block of programming offering STEM activities at Dino Days, hands-on exploration at the Imagination Station, and visits with local authors and our very own resident bookworm, Rory. Many children chose to participate in all three options, and the results speak for themselves: attendance soared to 177 patrons over the school year.

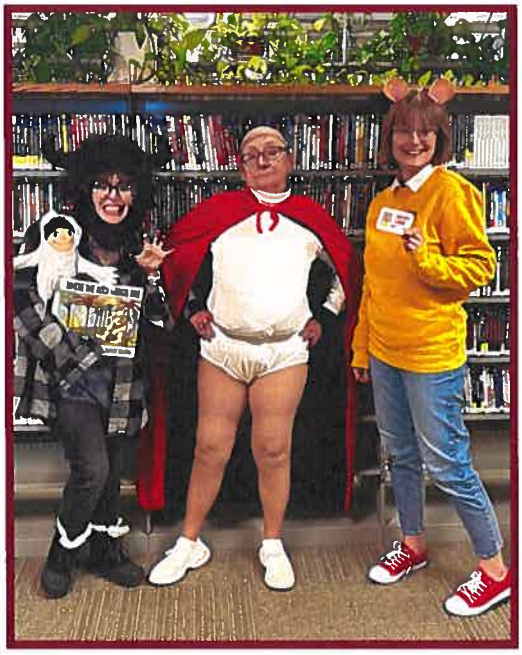
We also piloted a new offsite program at the Biddeford Hub. Replacing last year's Herbivores at the Hub, our Children's Library Assistant Jenna Hoffman channeled her immense musical talent and led Harmonies at the Hub, a preschool music program. This once-a-month offering introduced Jenna to our community, allowed us to identify programming gaps, and ultimately brought more music programming into the library in the form of a Music In Motion storytime and our Ukulele Camp. Harmonies at the Hub drew over 50 attendees across the year, and its success highlights the need for accessible music-based early learning opportunities in our community.

Outreach efforts continued to expand in both reach and impact. We grew from 1,978 patrons attending 37 Outreach Events last year to 2,540 patrons attending 33 events this year. Meanwhile, the Libracycle has become a beloved feature of warm-weather outreach. This year, John Shannon delivered more than 700 donated books to the network of Little Free Libraries across Biddeford and Saco, ensuring free access to stories for families all summer long.

Finally, we must note a bittersweet milestone. On August 29, 2025, we bid farewell to our beloved colleague, Kathie Martin, who is retiring after 48 years of service at McArthur Library. Kathie began her career with us on October 11, 1977, and from that day forward, she has dedicated herself to ensuring Biddeford's young people had access not only to books, music, films, and crafts, but also to the individual care and encouragement they needed to thrive. Rarely does a month go by without a former child—now grown—seeking out Miss Kathie to thank her for the impact she had on their lives. For every one who comes through our doors, we know there are countless others who carry her influence with them. Kathie's contribution to generations of Biddeford children is immeasurable, and we thank her wholeheartedly for her years of service while wishing her joy and fulfillment in retirement.

As we look ahead, we do so with gratitude for the dedication and creativity of our team, the support of our community partners, and the trust of the families we serve. With John Shannon now leading Youth Services, we are excited to continue building on the momentum of this year's successes. We will miss Kathie Martin dearly as she begins her well-earned retirement, even as her legacy continues to shape everything we do. And with Carrow MacLean's joyful addition to her family, we are reminded of the very heart of our work: helping children and parents grow together through imagination, education, and connection. The year ahead promises new opportunities, and we look forward to meeting them with the same spirit of service that has guided us throughout.





CIRCULATION

The Circulation Team, as usual, is constantly in the forefront dealing with patrons' concerns, borrowing habits and patrons' highs & lows - we hear it all! What we can help with, we give above and beyond. A big 'thank you' goes out to the entire staff involved. This year as in the past, we have had many challenges to deal with in the library and at Circulation. One of these challenges is with staff changes. Lois (Robin) Strong left in July of 2024 for personal reasons. In May (2025), we welcomed Katie Collins as our new part-time Circulation staff member. Very recently (actually FY 25), another staff member, Jane Kircher gave her retirement notice, hoping to spend more time with family, gardening, crafting etc. Jane has asked to retain her employment with McArthur Library as a substitute, helping out when she is available. Along with Jane, we've also hired & trained two new substitutes for Circulation – Ian Kern and Louise Capizzo, both having past library experience.

Another major challenge that was dealt with was the transitioning of a new Interlibrary Loan Courier at the State level. At the end of FY 24/25, the Maine State Library negotiated a new contract for Interlibrary Loan deliveries within the state of Maine with Stats Courier Service. The new service began at the beginning of September, 2024. Creatively, a few Southern Maine libraries filled the gap (July 1st - September) of the

contract with the previous courier, Freedom Express, and the new courier, Stats Courier, by creating the temporary Mini-ME Consortium. With the help of Maine State InfoNet, these libraries, including McArthur Library, filled requests among themselves by limiting the MaineCat Catalog to the participating libraries; and having staff within each library transport materials to other libraries as they commuted to and from work. It was a huge success with patrons extremely pleased. The Interlibrary Loan statistics comparison from FY 23/24 to FY 24/25 reflects a slight increase in items borrowed over the previous year. This would definitely have shown a loss if the Mini-ME had not been created and been so successful in fulfilling the gap.

As time moves forward, you can see from our statistics that many patrons are increasing their use of our online resources – both Cloud Library and Hoopla have shown a substantial increase over last year. In some cases, patrons from outside of the Biddeford area are purchasing a McArthur Library card just to be able to access the many titles that we add additionally to those purchased by the Maine State Library.

FY 24-25

CIRCULATION STATISTICS

94,973
Visitors - Foot Traffic

*A 28.6% increase from FY23-24

13,059
Cloud Library Downloads

*A 20.2% increase from FY23-24

846
New Library Cards

61,150
Materials Circulated

7,133
Hoopla Check-Outs

*A 38.7% increase from FY23-24

25,764
Interlibrary Loans

*A 1.7% increase from FY23-24 despite July/ Aug service interruption

TECH HIGHLIGHTS

New IT Service and Support Vendors Chosen
Our former IT Service and Support Vendor, Consolidated Communications, was acquired by Massachusetts-based Harbor Networks. In order to save increased expense as proposed by Harbor Networks, and to support local businesses, we selected two Maine companies to cover our IT needs. Innovative Voice Solutions (IVS) from Falmouth, and Atlantec LLC from Westbrook. Both firms came highly recommended, and have completed projects in Biddeford. These new vendors are much more proactive than what we experienced previously, and have already been able to help us solve technical issues that are beyond local staff, and solve problems enabling us to work as effectively and efficiently as possible.

Infrastructure and Security Upgrades
As part of the Harbor Networks/Consolidated buy-out, an analysis was done of our IT infrastructure. Four areas were identified as being at risk due to lack of support, aging equipment, and poorly performing infrastructure: 1. Mitel/ShoreTel phone system; 2. Domain Controller (windows server); 3. Firewall; 4. Wi-Fi Access Points. In addition to these four areas, as we are changing vendors we needed to be sure we would have adequate technical support to handle issues as they come up. Atlantec provides this support now – this is a part of their business, to quickly track and handle issues that arise at the library that require outside technical expertise.

Mitel/ShoreTel Phone System
Mitel filed for bankruptcy in 2025 and subsequently went out of business. This is the company that supported our phone platform – all staff desk phones used previous to the upgrade and a phone server and switching equipment in our server room supported our phone needs here at the library. This was the #1 priority project this year – to get us onto a supported, future-oriented phone platform. We chose to go with IVS for our phone system – this is their strength, along with networking solutions. We replaced our locally-hosted server with a cloud-based system provided by IVS. This eliminates our dependence on hardware we own and house on-site. The new phones work better (clearer communications), are more solidly built, and are more feature-rich than our previous phone system. There was little to no learning curve – IVS was on-site for the switchover, and prepared us well for this change. Previous to this change, we also used four POTS (Plain Old Telephone Service) lines that ran into the back of the library – these are expensive copper lines that are very expensive to maintain ($125/month each). The four lines supported our elevator emergency call button, our vendor-based fax machine in the adult area, our security alarm line, and as a backup for our Mitel phone system. We have eliminated the need for all four of these lines, achieving further savings. We now use an IVS phone connection for the elevator, and for fax services (Fax over IP). Our security alarm line was replaced with a cellular connection several years ago. The backup line for Mitel was determined not to be needed.

Domain Controller
Our previous domain controller server was getting long in the tooth – it was running Windows Server 2016. The domain controller is the heart of our network, responsible for managing network and identify security requests. It acts as a gatekeeper and authenticates whether a user is authorized to access a particular domain resource. Replacing our domain controller with a newer, more robust server was our #2 priority in this infrastructure upgrade. Atlantec took this job as their strength is in both hardware (servers, workstations, printers, etc.) and networking. Atlantec offered us three options for hardware here – we went with the middle and recommended option. The new server is a Lenovo ThinkServer ST250 V3 Tower Server, with an Intel Xeon 8-core processor with a RAID disk array (redundant array of disks for recoverability and performance). The server runs Windows Server 2025, and should last us well into the future.

Technical Support
Atlantec is a technical support firm; they are now our go-to when we need help. They have proven to be quick, reliable, and able to complete our requests working with staff in a timely manner. They are also proactive – identifying areas where we can improve our security on each workstation in use at the library. We never had this level of support from Consolidated.

Firewall
Similar to the domain controller, our firewall was getting old and in need of replacement. The firewall acts as our gatekeeper, allowing those who should get into our library network access while preventing those we do not want to get in from accessing our IT assets. IVS took on this job, as it is in their domain of expertise. With excellent prep-work, all the rules and settings of the existing firewall were recorded and loaded into the new firewall, ensuring the switchover was seamless. Protecting our digital assets from unwanted intruders is critical to the library. Many businesses and organizations have had their data held for ransom – in addition to this threat attacks from bots have become a part of daily life in the IT world. As a library it is critical that we protect the security and privacy of our data.

Wi-Fi Access Points
Unlike the previous three infrastructure items, which were critical from security and maintenance standpoints, our previous Wi-Fi system in the library was working, just not well. This need was identified by the library, as opposed to our old and new vendors. We have had dead-spots in the library, and the previous solution is old enough to have not kept up with the pace of technical improvements in this area. IVS installed new Wi-Fi Access Points (WAP) throughout the library. No new WAP locations were used – the existing locations were however replaced with new hardware. The result has been noticeably better coverage throughout the library.

Partnership with Biddeford Adult Ed – Hotspots and Chromebooks
We have continued our partnership with Biddeford Adult Education (BAE) and Southern Maine Planning and Development Commission (SMPDC) on providing internet connectivity and equipment to new Mainers taking English Language Learning courses at BAE. We just completed our third semester of providing library cards and Wi-Fi hotspots to selected students. The library has 14 hotspots allocated to this program. Students come into the library, get a tour and sign-up for a library card. Additionally, this summer the students began joining our Thursday morning Coffee Hour to practice conversation in English. This was enjoyed both by the students and the current Biddeford residents who attend this program. The hotspots were provided for by a Maine Connectivity Authority grant promoting digital equity. This year we also received a $5,000 grant from York County Cares for the purpose of supplying 12 Chromebooks to this student population. Building on the hotspot program, BAE identified students who would be allowed to check-out the Chromebooks for the duration of their semester. If participation in the BAE programs warranted, the students would be allowed to keep the Chromebooks at the end of their semester. Of the 12 Chromebooks loaned out, 9 of the students have been gifted the devices at the end of the semester this summer. The remaining 3 will be given to students to be identified by BAE staff.

Grant from Maine Council on Aging – 8 Android Tablets with Training

We received a grant from the Maine Council on Aging to promote digital equity to older residents. This grant allowed us to purchase 8 Android tablets. We partnered with the National Digital Equity Center (NDEC) to offer three classes for participants to learn Internet Safety, Safe Browsing, and Android Basics. At the end of these classes the participants got to take home the tablets as their own.

Tech Classes – National Digital Equity Center

Over the course of this fiscal year we held numerous technical classes in partnership with the National Digital Equity Center (NDEC). These courses were targeted at older residents, using a class track for that demographic offered by NDEC. Over this year we offered 20 classes to 132 students. These classes were on subjects such as Affordable Internet after the ACP, Internet Safety, Getting the most out of Google Drive, Identifying Frauds and Scams, Cutting the Cord (getting entertainment and news for free by streaming), and iPad Basics. These courses not only educated our patrons and citizens on skills needed to get by in society today, but provided a forum for them to get out of the house and interacting with their peers. Due to federal funding cuts this program was unfortunately suspended in the middle of this fiscal year.

Echo Dot Program 9/29/2025

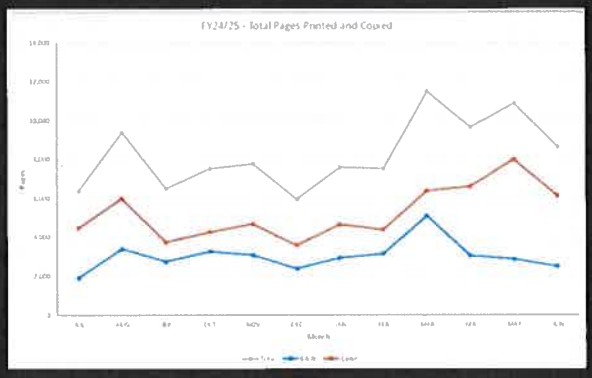
Partnering with Age Friendly Saco (AFS) and Age Friendly Biddeford (AFB), we will be offering a one-time class on the use of Amazon Echo Dot devices, as well as smart outlets and bulbs. We have 22 Echo Dots, provided by McArthur Library (10) and AFS (12). AFS also provided a number of smart bulbs and outlets. Participants in this program must be aged 55+. At the end of the first session the participants get to take the Echo Dots, outlets, and bulbs home and keep them. A follow-up meeting will be held to go over any issues the participants may have had in setting up the devices in their homes.

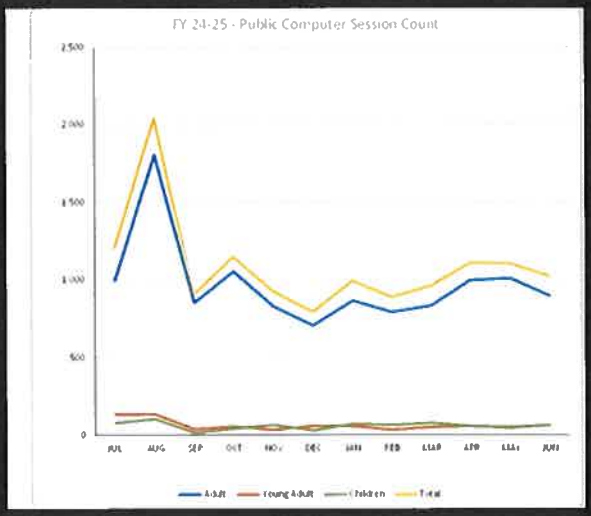
New Website Launching 9/12/2025

For anyone who has visited our current McArthur Library website, it is evident that the site is old, static, and does not accurately reflect the standards of our library! This has been a recognized need for years. The website project was launched several years ago. After many delays in picking a vendor and determining our direction, we have in this last year increased the acceleration of the project and are going live with the new site on Friday 9/12! Rather than list the attributes of the new site or it's advantages over the old, I will allow the site to speak for itself. Great job by all staff in helping get this across the line. Visit www.mcarthurlibrary.org.

FY 24-25

TECH STATISTICS



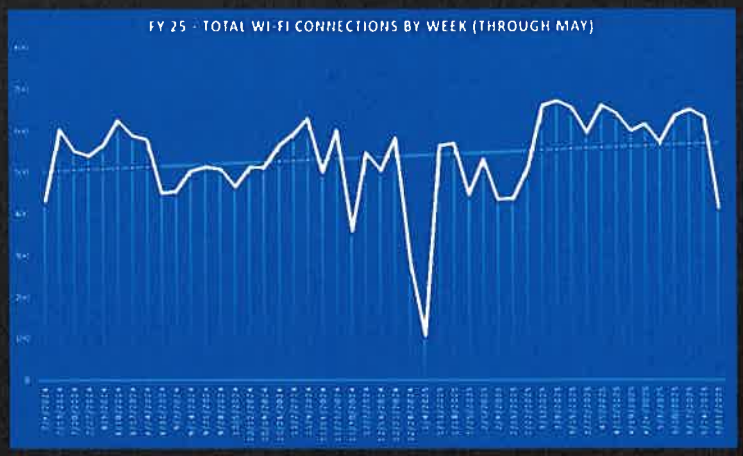


13,088
Public Computer Sessions

25,557
Wi-Fi Sessions

51
Tech Appointments

132
Tech Class Attendees



A LETTER FROM THE ARCHIVES

The last year at McArthur has been a little strange,to say the least. I was forced out of my comfort zone as the Archivist to take on more responsibility within the Adult Services department, along with all of my colleagues. Given the collection development, weeding, program planning and administrative tasks I've taken on over the last year, I am amazed to say the archives are in better shape than they have ever been.

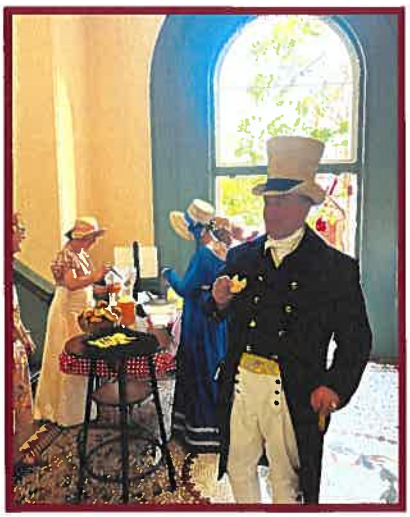
Over the past year the most pressing project I have taken on has been acquiring a freezer for some of our more delicate photo negatives. These have been stored in less than ideal conditions for quite some time, and moving them to cold storage allows us to literally freeze time. This gives me an opportunity to scan these images to the highest quality possible, making sure even if the degradation continues we will still be able to have a full record of these amazing moments in people's lives. These photos are from Elite Studio in Biddeford, which was open from 1902-1951. They include wedding photos, portraits, and a page from a scrapbook containing photos of a dog that someone had to have a second copy of.

I have also taken on a volunteer, Leo Martel, to finish indexing the Anstasoff photography collection. This project has been stopped and started for decades now, but through Leo's consistency and dedication, 6,000 have been indexed. This collection is nowhere near ready to go online, but scanning is our next step and we are set to reach it within a few months.

Another large project that I am getting a helping hand with is accessioning the York County Genealogical Society of Franco-American's Collection. Ian Kern, owner of Nibblesford and former Archivist, has been instrumental in helping me process this large collection - that we had to suddenly in-take with the dissolution of the Genealogical Society.

Along with this I have answered 144 reference questions, nearly doubling what was recorded last year, and saw our materials published in two books and on the local news. I have also continued to expand the historical outreach efforts, by collaborating with other local history organizations. This resulted in two well attended programs - a graveyard tour last October, and our Lafayette event in June of 2025. Both had elements of our traditional history talks, which have always done well at the library, but added something new. At our Lafayette event we offered music, period accurate food, and costumed interpreters. For the graveyard tour we brought our patrons to one of the oldest graveyards in town and told stories of the people buried there. I have been so excited to bring the archive through this period of growth, where new ideas and outreach have been celebrated and our traditional material offerings have been strengthened.

Respectfully submitted,
Rose Dionne - Archivist/Reference Librarian



SUMMER READING PROGRAM 2025 - "SUMMER ON MAIN ST"

Though it technically falls into both last Fiscal Year and our current Fiscal Year, we are far too excited and proud to wait to share some information on the 2025 Summer Reading Program!

This year's program was titled "Summer On Main Street" - as a way to celebrate the library's place in the community as well as our neighboring organizations, many of whom saw a deep drop in visitors due to the city's large-scale construction project downtown this summer. Patrons of all ages who signed up received a reading/activity log, lists of staff reading recommendations as well as award-winning recommended titles, and a new twist for the year: a loyalty card. We partnered with dozens of local businesses nearby on Main Street who were listed on the back of the card. When patrons visited those businesses, the business would use a library-provided stamp to mark the card. Once the card was full, patrons could turn it in to us for an extra chance at winning our Grand Prize Raffles prizes!

The prizes for adults included $50 gift cards to some of those same awesome businesses, as well as two bicycles that were generously donated by a local patron. Many of the businesses we partnered with also donated gift cards along the way, and were happy to partner with us for special off-site library programs such as Library Trivia at Banded Brewing and a showing of "The Mummy" at City Theater.

The prizes for children included lots of free books as well as additional gift card prizes, with the best prize being the chance to attend one of the many fun library programs offered this year.

ADULTS/TEENS

175
Total Sign-Ups

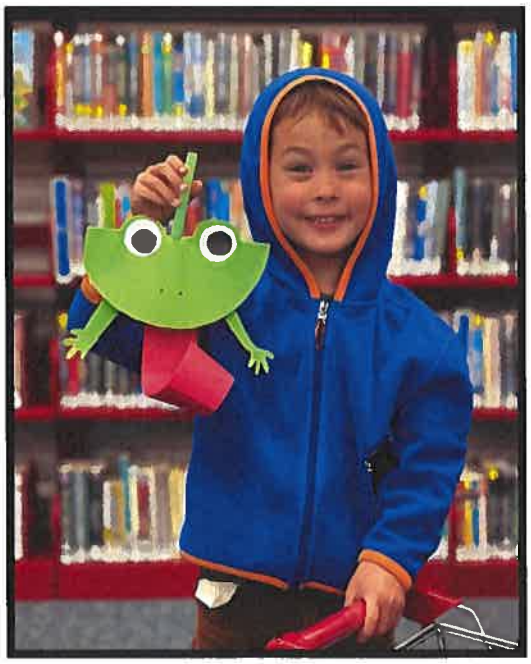
450
Items Turned In

ADULTS/TEENS

1,075
Program Attendees

CHILDREN

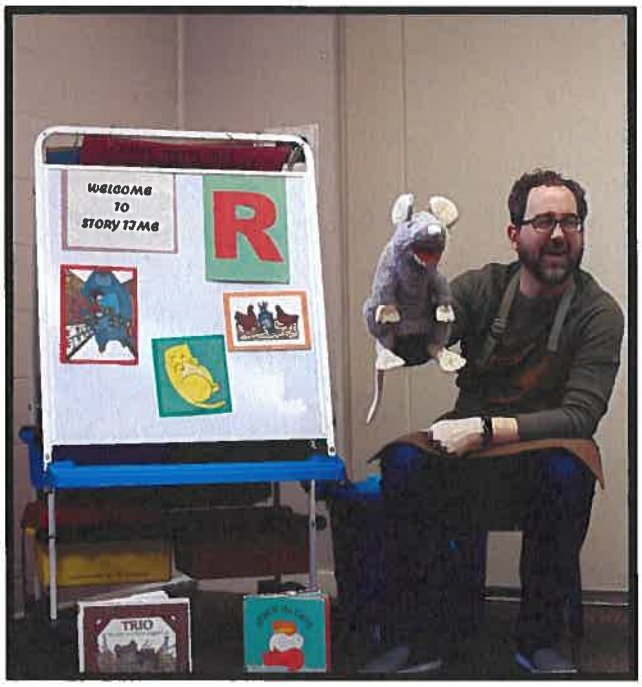
273
Total Sign-Ups



560
Prizes Given Out

CHILDREN

2,209
Program Attendees



PATRON FEEDBACK ON THE SUMMER READING PROGRAM

"WOW! OMG! I am CC-ing [my kids]. We all feel like the library is the prize that we get to enjoy each time we go. Thanks again for all you and your team do!"

"Woo! Very exciting! I'll be by to pick up [my grand prize] soon (probably next craft night). Thank you so much for a great summer!"

"This is amazing! I've never won anything before, ever. Libraries are AWESOME!"

"We really enjoyed participating in the summer reading program this summer and if you do something similar next year would love to do it again!" - Elements

McARTHUR
LIBRARY

270 Main Street
Biddeford, ME 04005
(207) 284-4181
mcarthurlibrary.org

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Heart of Biddeford
Principal Address:	205 Main Street, Suite 103
	Biddeford
Executive Director:	Delilah Poupore
Contact Person/Phone Number:	207-284-8520
Est. Total Agency Budget for 2025/2026:	$351,618
Actual 2025/2026 Budget:	$321,355 anticipated actuals for June 30, 2026
Amount requested from the	

City of Biddeford: For FY27: $117,000

****Also requesting a waiver of $3,000 in Event Permits, and $5,000 for River Jam Marketing. Plus, $2,500 for HOB's Holiday lighting**

What percent of your annual budget does this request represent: 33%

What percent of this request will be used towards salaries: 50%

What percent of this request will be used towards direct services/programming: 50%

Please provide your agency's mission statement: Please see below.

PROGRAM DESCRIPTION

Powered by the strength of community involvement, Heart of Biddeford fosters a vibrant, inclusive and sustainable downtown for residents, businesses and visitors, and AOB connects the community through the arts.

Describe the Municipal or Social service need that your program addresses:

-Residents need opportunities to build connection and belonging in response to rising social isolation and declining civic engagement.
-Local businesses need visibility, shared promotion, and strong networks to remain resilient in a changing economic environment. (continued)

-Visitors seek a clear "sense of place" when traveling.
-Biddeford also relies on its vibrant downtown to sustain the tax base.

How is that need determined or measured?

Many reports show broad agreement that social cohesion is essential to community wellbeing and that in today's uncertain economy, strong entrepreneurial ecosystems and placemaking are critical for business resilience. (continued)

HOB uses proven best practices from the Main Street and nonprofit models, and we track impact through participation rates, engagement, and breadth of the community involvement.

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)

Heart of Biddeford strengthens social cohesion and small business resilience by creating accessible opportunities for people to gather, build relationships, and participate in civic life, resulting in greater community belonging and engagement. Through free public events, volunteer opportunities, and arts and cultural programming, residents develop social connections and a stronger sense of place. We support businesses --including artists and nontraditional entrepreneurs -- by increasing their visibility, connecting them to shared promotion and resources, and fostering networks that improve their stability and growth. These efforts lead to a more active and welcoming downtown, stronger local businesses, increased foot traffic and investment, and a healthier economic and social foundation for the community.

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

As a Main Street organization, Heart of Biddeford updates bi-annual reinvestment statistics (new businesses, new employees, new housing, new construction, number of events and attendees, number of volunteers). In addition, every year we are accredited through Main Street America, verifying that we are implementing the Main Street approach to community revitalization. Lastly, our board and standing committees engage in strategic planning each spring to ensure that we are completing the previous year's goals, and setting new goals.

Client eligibility criteria:

HOB's and AOB's work is designed to be of benefit to the entire community, and welcoming to all residents. We do specifically work with Biddeford's downtown businesses, but other businesses throughout the city often participate as well.

Describe any fee or payment structure your organization charges for services:

We generate revenue through select fundraising events and business sponsorships, as well as seek donations from individuals and businesses, while offering free community events and entrepreneurial support to businesses at no cost.

Describe services provided:

Heart of Biddeford (HOB) builds community connection and downtown vitality through inclusive events, volunteer engagement, beautification, placemaking, and small-business support. (continued)

Art of Biddeford (AOB) supports artist entrepreneurship and offers arts-related events for the whole community.

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, Heart of Biddeford has an office provided by the City of Biddeford at 205 Main Street, Suite 103, where meetings are held for HOB-specific programs as well as for projects and coalitions of which HOB is a part (continued)

(e.g., Homeless Coalition, or for groups that we serve as Fiscal Sponsor.) We are also a first point of contact for visitors to town and entrepreneurs seeking resources.

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

While we are not primarily a direct service provider, our units of service include community experiences at events, outreach and information-sharing with business owners, promotion of local businesses (cont...)

and events through our website, social media, and newsletters, and volunteer opportunities that match people's time, skills, and interests.

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

Heart of Biddeford partners broadly across the nonprofit, civic, arts, education, and business sectors in Biddeford and York County to amplify impact. Examples include convening the local cultural coalition (artists, arts organizations, and cultural institutions), collaborating with schools and universities on volunteer and internship projects, working with faith communities to broaden participation, serving on city and regional committees related to housing, digital inclusion, and energy resilience, and co-hosting business initiatives with regional partners. We also partner with Saco Main Street, the local Chamber, the Maine Black Chamber of Commerce, individual artists, and arts-led initiatives to ensure inclusive economic opportunity and shared visibility.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

The vast majority of HOB events are free, and intended to be welcoming and inclusive environments. Through our Community Soup-er and other events, we engage in fundraising to support the (cont....)

Food Pantry and Seeds of Hope, and share information about Mutual Aid and other service programs.

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

If any agency does not maintain certain financial information please write NA in section provided

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

Heart of Biddeford has not been formally audited but uses an independent accountant, payroll service, and a non-staff

Funding sources for program:

REVENUE	356,000			
FY27 Request for Funding	% of Salaries	% of Programming		
$117,000	50%	50%		
Other Revenue $3000 $5000 $2500	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal		0	0	0
State		0	0	0
County		0	0	0
Municipal		110,000	110,000	117,000
JTPA				
3RD Party		100,000	70,000	100,000
Fees/Tuition		77,000	64355	75,000
Private Insurance				
Endowments				
United Way				
Grants		50,000	50,000	42,000
Other Income/Surplus		14,618	27,000	22,000
In-kind Contributions				
Totals:		351,618	321,355	356,000
EXPENSES				
Salaries/Benefits		226,162	191,223	220,600
Other operating expenses		125,456	129,190	135,400

Total number of individuals served (unduplicated): 15,000+ (not certain re: duplication)

Total number of units provided: 18 community events, 5 marketing collaborations, 150+ newsletters, 415 volur

Total number of individuals served from Biddeford: 15,000

Percent of total client count that are residents of the City of Biddeford: Approximately 80%

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

0

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:

Not computable, given the type of service provided by HOB and AOB.

Unit of service cost: Same as question above.

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

Our 15-member Board approves the budget, Finance Committee monitors spending monthly, Exec. Director signs all

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

16

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

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

AGENCY INDEPENDENT FUND-RAISING SURVEY

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

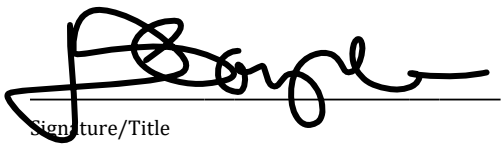
Mark with an * any activities that are new this year.

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Oktoberfest, 5K, 1 more event	Breadth of Biddeford	39,028	26,100	Sept., Oct. April
Indiv Donor outreach	Grassroots - Steward donors	500	24,000	July 1-June 30
Business Donor outreach	Business & Building owners	500	6,000	July 1- June 30

VALIDATION

I, Delilah Poupore (Name), of Heart of Biddeford (Name of Agency)

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



Signature/Title

2/23/26

Date

*****ADDITIONAL INFORMATION*****

Please find attached:
Event Fee Waiver Request
Proof of 501c3 status
IRS Form 990
FY26 HOB Annual Report

February 22, 2026

Dear Mayor LaFountain and members of the Biddeford City Council,

On behalf of Heart of Biddeford, I want to express our deep appreciation for the City's ongoing support of the many events that bring our community together and contribute to the vitality of downtown Biddeford. Thanks to the collaboration and dedication of City departments—including Public Works, Communications, the Police Department, the Fire Department, Recreation, and more—these events remain safe, accessible, and welcoming for all.

As we plan our 2026-27 calendar, we respectfully request a waiver of application and city personnel fees associated with these six (6) free community events:

1. **Memorial Day Parade** (May 26)
2. **Music in the Park** (Wednesdays, July 2–July 30)
3. **Fringe Festival** (August 15)
4. **River Jam** (August 16)
5. **Veterans Day Parade** (November 11)
6. **Merry & Bright Night** (December 5)

Each of these events serves as an opportunity to strengthen community connections, showcase local businesses and artists, and ensure that Biddeford remains a vibrant place to live, work, and visit. These are all free for attendees, making them accessible to people of all backgrounds. The City's partnership in waiving these fees would help ensure that these events remain financially sustainable and continue to thrive.

We deeply appreciate the hard work and dedication of all those who make these events possible—from the crews setting up barricades to the first responders keeping everyone safe. It is because of this collective effort that we can create meaningful experiences for the people of Biddeford year after year.

Thank you for your consideration of this request. We look forward to continuing to work together in the year ahead to make Biddeford an even stronger and more connected community.

With gratitude,

Delilah Poupore
Executive Director
Heart of Biddeford

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

DEPARTMENT OF THE TREASURY

Date: SEP 21 2004

HEART OF BIDDEFORD
C/O DAVID C FLOOD
PO BOX 993
BIDDEFORD, ME 04005

Employer Identification Number:
34-2003673
DLN:
17053216039014
Contact Person:
FAYE NG ID# 31290
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
JUNE 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
MAY 17, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
JUNE 30, 2008

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)

HEART OF BIDDEFORD

A MAIN STREET COMMUNITY

ART OF BIDDEFORD

ARTS IN THE COMMUNITY

FY26 Impact Report

February 2026

Built Momentum

In a year with new challenges – construction, a "K-shaped economy," and political shifts – Heart of Biddeford maintained long-standing events, beautified the downtown, engaged volunteers, and built connections with the municipality, residents, visitors, and businesses.

At the same time, we launched new programs, created artist opportunities, and built partnerships that expanded possibilities downtown.

Maintained Traditions that Brought People Together

18+ Seasonal Festivals & Parades

More than 15,000 attendees

Wove arts, culture, and joy into all events
HEART OF BIDDEFORD
HEART OF BIDDEFORD

Launched
Art of Biddeford

ART OF BIDDEFORD
ARTS IN THE COMMUNITY

- 6 Exhibitions at The Foundry
- 6 Art Walks, Fringe Fest, and a Science Collider
- 5 Maker fairs to boost entrepreneurial opportunities for artists
- New website + FB and IG

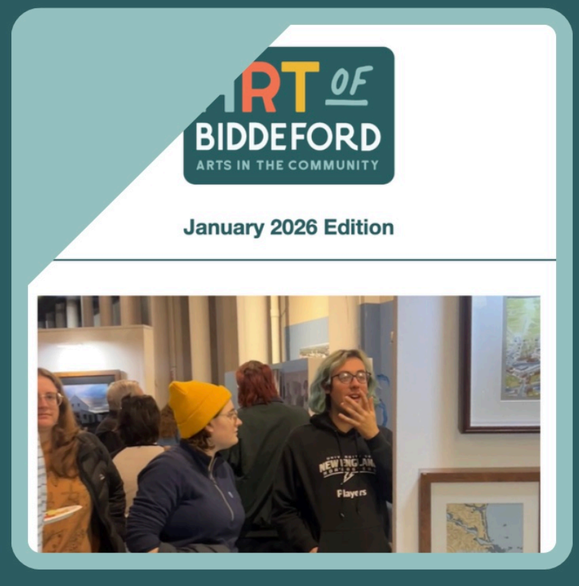
Launched Art of Biddeford

ART OF BIDDEFORD
ARTS IN THE COMMUNITY

- Received grants to fund events, and pursued grants for a permanent arts space and artist support
- Partnered to create the Biddeford Youth Arts Scholarship (BYAS) Fund for youth access to arts education.

Reached Out (a lot)

7,500 Newsletter Recipients + 23,700 Social Media Followers



HOB Weekly Newsletter + Weekend Edition

Weekly Business Edition

Monthly ArtBeat

HOB's website had 53,000 visitors last year and our statewide marketing platform, MainStreetMaine.org, had 290,540 visits last year

Supported Businesses Through Connection

- Weekly business newsletters
- One-on-one business support
- Networking events
- Coordinated homelessness response

Supported Businesses through Collaboration

- Construction mitigation
- Collective marketing and shopping events
- Hosted summer “Biddeford Homecoming” tours featuring history and business visits

Hosted Volunteer, Internship, and Youth Opportunities

382 volunteers

1400 hours

Ensured Community Infrastructure

HOB served as a Fiscal Sponsor for nine projects – supporting community groups to fulfill charitable purposes

- Biddeford Community Gardens
- Age Friendly Biddeford
- Friends of Clifford Park
- Biddeford Dog Park
- Art Bus
- Friends of Lincoln Mill Clock Tower
- Biddeford Public Market
- Biddeford Youth Arts Scholarship Fund
- Biddeford Ball

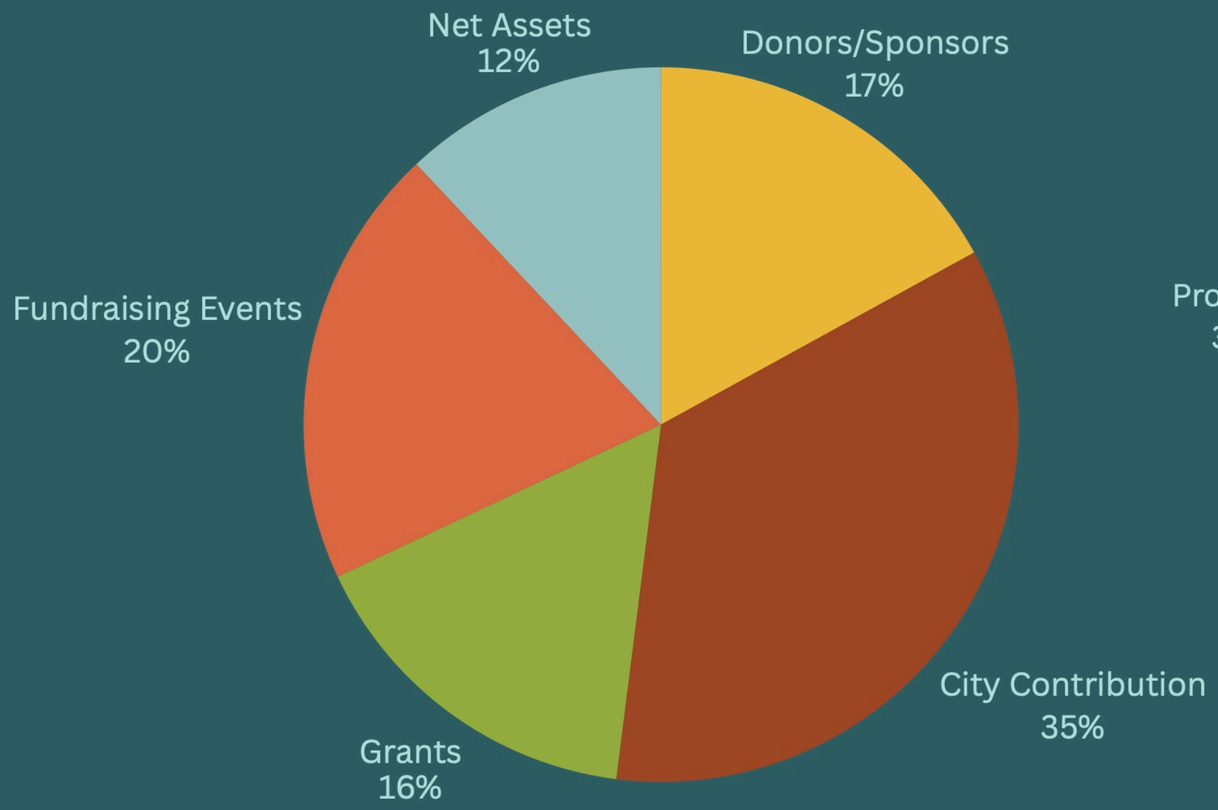
HOB also serves on multiple committees such as the Homelessness Coalition, the Cultural Coalition, and SMPDC's Comprehensive Economic Development Strategy (CEDS) Committee

Leveraged Community Engagement to Build a "Science Collider"

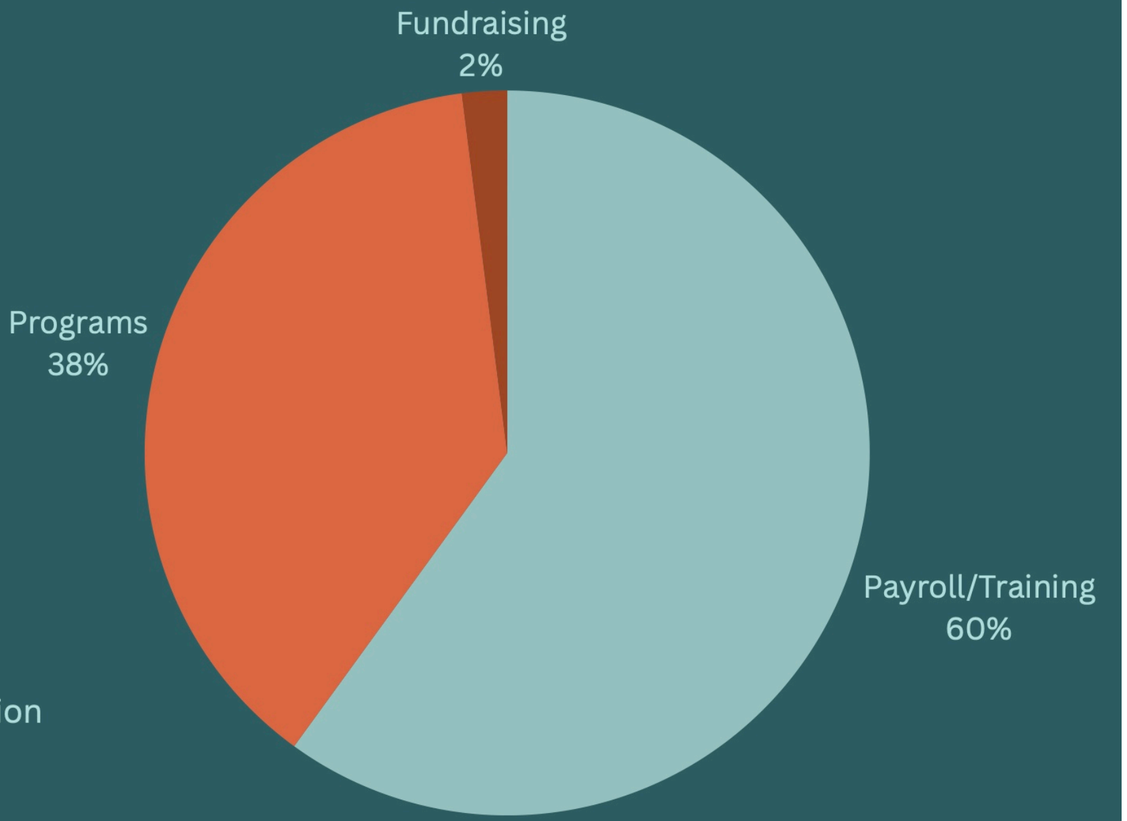
Through a partnership with UNE and funding from the Simons Foundation, Heart of Biddeford hosted a sustainability intern and gathered hundreds of community responses through summer public engagement. That input shaped a community event at a local brewery where participants shared stories, art, history, music, and science about the Saco River.

HOB FY26 BUDGET SUMMARY

INCOME



EXPENSES



HOB FY27 Request

HOB + AOB Operating	$117,000
Waivers for 6 free events	$ 3,000
River Jam Marketing	$ 5,000
Holiday Lighting (HOB's part)	$ 2,500

Hobson & Company, LLC
PO Box 70
Saco, ME 04072-0070
207-283-0023

January 18, 2025

CONFIDENTIAL

HEART OF BIDDEFORD
205 MAIN STREET
BIDDEFORD, ME 04005

Dear Delilah:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Hobson & Company, LLC

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07/01/23 **, and ending** 06/30/24

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

C Name of organization
HEART OF BIDDEFORD

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
205 MAIN STREET

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD ME 04005

D Employer identification number
34-2003673

E Telephone number
207-284-8520

G Gross receipts$ 511,413

F Name and address of principal officer:
DELILAH POUPORE

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: http://heartofbiddeford.org/

H(c) Group exemption number

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other | **L** Year of formation: 2004 | **M** State of legal domicile: ME

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	5
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	141,897	253,267
9	Program service revenue (Part VIII, line 2g)	222,659	254,363
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	133	120
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,793	3,663
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	367,482	511,413
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	97,767	152,114
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	267,156	352,411
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	364,923	504,525
19	Revenue less expenses. Subtract line 18 from line 12	2,559	6,888

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	164,257	151,332
21	Total liabilities (Part X, line 26)	136,685	116,872
22	Net assets or fund balances. Subtract line 21 from line 20	27,572	34,460

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

DELILAH POUPORE EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Adam C. Hobson CPA	Adam C. Hobson CPA	01/18/25		P01270081

Firm's name: Hobson & Company, LLC — Firm's EIN: 45-3595502
Firm's address: PO Box 70, Saco, ME 04072-0070 — Phone no. 207-283-0023

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2023)

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:

See Schedule O

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 $ **462,809** including grants of $) (Revenue $ **254,363**)

Fostered economic development and improved the downtown and quality of life within its boundaries by supporting existing businesses, attracting new businesses, promoting the downtown through events, and working to beautify the urban core.

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

N/A

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

N/A

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

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

4e Total program service expenses **462,809**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	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*	3		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*	4		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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		X
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*	10		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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21		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*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		X
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*	26		X
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*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the 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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	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? *If "Yes," complete Schedule R, Part I*	33		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*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	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	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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	**2a** 5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		X
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**		X
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**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		X
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**		X
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**		X
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**		X
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**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		X
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**		X
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**		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.		**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		**17**		

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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
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, 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 on 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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
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 on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 **None**

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.

DELILAH POUPORE **205 MAIN STREET STE 103**

BIDDEFORD **ME 04005** **207-284-8520**

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOE MCKENNEY	10.00									
PRESIDENT	0.00	X		X				0	0	0
(2) SCOTT THIBEAU	10.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) JAHNNA STEINDL	10.00									
TREASURER	0.00	X		X				0	0	0
(4) HAILEE FLAHERTY	10.00									
SECRETARY	0.00	X		X				0	0	0
(5) IAN GARCIA-GRANT	6.00									
DIRECTOR	0.00	X						0	0	0
(6) PHIL SMITH	6.00									
DIRECTOR	0.00	X						0	0	0
(7) MARIANNE CLARKE	6.00									
DIRECTOR	0.00	X						0	0	0
(8) DANIELLE O'NEILL	6.00									
DIRECTOR	0.00	X						0	0	0
(9) LEAH SCHAFFER	6.00									
DIRECTOR	0.00	X						0	0	0
(10) MA-LI GUILLEREAULT	6.00									
DIRECTOR	0.00	X						0	0	0
(11) BRIANA CAMPBELL	6.00									
DIRECTOR	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) **SAM SMITHWICK**										
(12)	6.00									
DIRECTOR	0.00	X						0	0	0
(13) **EISHA KHAN**										
(13)	6.00									
DIRECTOR	0.00	X						0	0	0
(14) **JULIAN SCHLAVER**										
(14)	6.00									
DIRECTOR	0.00	X						0	0	0
(15) **DELILAH POUPORE**										
(15)	40.00									
EXECUTIVE DIRECTOR	0.00			X				58,802	0	0
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**								58,802		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								58,802		

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, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	119,500				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	133,767				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			253,267			
Program Service Revenue			Business Code				
	2a Fiscal Sponsor Income			232,070	232,070		
	b Fundraising Income:Event Reg			19,983	19,983		
	c Reimbursements			2,110	2,110		
	d Reimbursements:Cash Advance R			200	200		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			254,363			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			120			120
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	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	3,663				
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events			3,663			
	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						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			511,413	254,363	0	120

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				
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	141,336	113,068	28,268	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	10,778	8,622	2,156	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,644		1,644	
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.)	2,619	1,778	841	
12 Advertising and promotion	8,040	8,040		
13 Office expenses	6,166	4,170	1,996	
14 Information technology	500	500		
15 Royalties				
16 Occupancy	824	824		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,498	1,987	4,511	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	785	785		
23 Insurance	3,258	1,396	1,862	
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 Fiscal Sponsor & Designat	258,920	258,920		
b Program Expenses:Contract	37,874	37,874		
c Program Expenses:Supplies	14,011	14,011		
d Program Expenses:VISTA St	6,500	6,500		
e All other expenses	4,772	4,334	438	
25 **Total functional expenses.** Add lines 1 through 24e	504,525	462,809	41,716	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		149,365	1	126,613
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4,000	4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	14,612
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,775			
	b	Less: accumulated depreciation	10b 1,668	10,892	10c	10,107
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		164,257	16	151,332
Liabilities	17	Accounts payable and accrued expenses		1,623	17	3,437
	18	Grants payable			18	
	19	Deferred revenue		135,062	19	113,435
	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		136,685	26	116,872
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		27,572	27	34,460
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		27,572	32	34,460
	33	Total liabilities and net assets/fund balances		164,257	33	151,332

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	511,413
2	Total expenses (must equal Part IX, column (A), line 25)	2	504,525
3	Revenue less expenses. Subtract line 2 from line 1	3	6,888
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	27,572
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	34,460

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: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		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 on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

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

2023

Open to Public Inspection

Name of the organization

HEART OF BIDDEFORD

Employer identification number

34-2003673

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).)

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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	275,368	192,040	152,546	141,897	253,267	1,015,118
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	275,368	192,040	152,546	141,897	253,267	1,015,118
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						1,015,118

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	275,368	192,040	152,546	141,897	253,267	1,015,118
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	50	79	180	133	120	562
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						1,015,680
12 Gross receipts from related activities, etc. (see instructions)					12	942,848

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	99.94 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	99.95 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	**1**		
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).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
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.*	**3b**		
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.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
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.*	**4b**		
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.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
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?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
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.*	**6**		
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).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
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.*	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	**9c**		
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 line 10b below.*	**10a**		
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.)*	**10b**		

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 on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
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.*	2		

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).*	1		

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?	1		
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).*	2		
3	By reason of the relationship described on line 2, above, 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.*	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 governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b 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.*	2a		
b	Did the activities described on line 2a, above, 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.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b 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? *If "Yes" or "No," provide details in Part VI.*	3a		
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.*	3b		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

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

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

HEART OF BIDDEFORD

Employer identification number

34-2003673

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

[X] 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), 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), 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).

Name of organization
HEART OF BIDDEFORD

Employer identification number
34-2003673

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	CITY OF BIDDEFORD PO BOX 586 BIDDEFORD ME 04005	$ 119,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	SAM L COHEN FOUNDATION 22 FREE STREET PORTLAND ME 04101	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	HORIZON FOUNDATION, INC 100 COMMERCIAL STREET SUITE 315 PORTLAND ME 04101	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ONION FOUNDATION 2 GREAT FALLS PLAZA BOX 7 AUBURN ME 04210	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	SACO & BIDDEFORD SAVINGS INSTITUTION 252 MAIN STREET BIDDEFORD ME 04005	$ 12,250	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	MAINE COMMUNITY FOUNDATION 2 BEECH STREET HALLOWELL ME 04347	$ 50,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
HEART OF BIDDEFORD

Employer identification number
34-2003673

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
7	WILLIAM D. SANFORD & LAUREN CULLITY 8 OCEANSPRAY AVE BIDDEFORD ME 04005	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	MAINE COMMUNITY BANK PO BOX 558 WESTBROOK ME 04098	$ 12,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	SOUTHERN MAINE PLANNING & DEVELOPMENT COMMISSION 110 MAIN ST, SUITE 1400 SACO ME 04072	$ 7,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HEART OF BIDDEFORD

Employer identification number

34-2003673

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ 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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply).

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- **a** Board designated or quasi-endowment ____ %
- **b** Permanent endowment ____ %
- **c** Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		11,775	1,668	10,107
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				10,107

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2023 Open to Public Inspection

Name of the organization	Employer identification number
HEART OF BIDDEFORD	34-2003673

Form 990 - Organization's Mission or Most Significant Activities

The Heart of Biddeford, in partnership with the City of Biddeford, the business community, property owners, and residents, fosters economic development and improves the downtown and quality of life within its boundaries by supporting existing businesses, attracting new businesses, promoting the downtown through events, and working to beautify the urban core

Form 990 - Organization's Mission

The Heart of Biddeford, in partnership with the City of Biddeford, the business community, property owners, and residents, fosters economic development and improves the downtown and quality of life within its boundaries by supporting existing businesses, attracting new businesses, promoting the downtown through events, and working to beautify the urban core

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Finance committee reviews prior to filing

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Review by board for action determined necessary

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Board determines compensation based on performance and comparable nonprofit organizations in the State of Maine.

Name of the organization: HEART OF BIDDEFORD

Employer identification number: 34-2003673

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Upon Request

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return: **HEART OF BIDDEFORD**

Identifying number: 34-2003673

Business or activity to which this form relates: **Indirect Depreciation**

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	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 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	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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 2023	17	785
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	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	785
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.

DAA

Form **4562** (2023)

There are no amounts for Page 2

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026.** Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	City Theater Associates
Principal Address:	205 Main Street
	Biddeford ME 04005
Executive Director:	President of the Board, Steve Ellis
Contact Person/Phone Number:	Steve Ellis, 207-282-0849
Est. Total Agency Budget for 2025/2026:	$470,000
Actual 2025/2026 Budget:	$470,000
Amount requested from the	

City of Biddeford: $90,000

What percent of your annual budget does this request represent: 20%

What percent of this request will be used towards salaries: $0

What percent of this request will be used towards direct services/programming: 100% will be used for building repair and maintenance

Please provide your agency's mission statement: ter, music, dance, and more to the surrounding southern Maine communities. The mission of City Theater Associates is to foster an ap

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

City Theater hosts over 20,000 annual visitors from all over the US and Canada for our award-winning programming, outside entertainment, and community events. These people not only attend City Theater productions and events but also spend time in the downtown area patronizing local businesses (restaurants, hotels, bars, shops, lumber yards, etc). City Theater has been a significant positive influence on the economic development of downtown Biddeford, especially on weekends and evenings. We are asking for assistance to keep the 130-year-old, City-owned building open and functioning. Our request does not directly finance the CTA arts and programming mission, nor pay the the salaries or expenses of CTA staff and contractors; the funding request is only to help support necessary building work and maintenance to ensure the building is safe for our staff, volunteers, and patrons.

How is that need determined or measured?

The requests for maintenance and repairs is based upon our traditionally yearly needs plus any requested major upgrades. This request includes $30,000 for basic yearly maintenance of the building plus $60,000 for needed railings to improve safety throughout the stairs and balcony.

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)

The need to address basic maintenance and safety issues of 205 Main Street will ensure that the building is safe and can be used by patrons and volunteers. Please note that City Theater always contracts with local businesses to keep all funds as local as possible.

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

As a non-profit organization, City Theater must at least break even for each budget year. As such, we evaluate all proposed events/programs presented at City Theater in terms of whether the event will, at least, break even for actual costs, with the caveat that the event should also generate some additional revenue for building maintenance. Therefore, if we aren't confident that an event will pay for itself and cover some operational costs, we must make the difficult decision of not having that program at our venue.

Client eligibility criteria:

Not applicable

Describe any fee or payment structure your organization charges for services:

Events and productions are both ticketed and free. Ticket prices are usually $35 with a discount for seniors. We also offer volunteer opportunities that allow for attendance at ticketed events at no charge. Additionally, City Theater Associates operates a concessions stand which generates some revenue for the Theater.

Describe services provided:

City Theater Associates produces five main stage shows (plays and musicals) each year. In addition, we host both ticketed and free events throughout the fiscal year such as Chamber of Commerce Ten Talks; free community movies with McArthur Library; the Maine Downtown Conference in collaboration with Heart of Biddeford; concerts; comedians, film festivals featuring all Maine-based film producers and productions; performing arts productions; and other community events.

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

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

A patron entering our facility.

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

Yes, City Theater collaborates with local arts organizations, community organizations, and commerce organizations to maximize the use of our space and leverage as many costs as possible to keep ticket prices low.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

City Theater offers a variety of volunteer opportunities for persons with differing abilities and skills to ensure that anyone can be accommodated to volunteer and attend an event for free, especially for those who have zero income.

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

If any agency does not maintain certain financial information please write NA in section provided

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

ile our financial records aren' t audited by an accounting firm, our yearly taxes (990) is always put together and filed by a third-party financial professional to add an outside look into our accounti

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
$90,000	0	100		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal	City of Biddeford	$50,000	$36,750	$90,000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments	Private Endowments	$0	$1500	$2000
United Way				
Grants				
Other Income/Surplus	Ticket and Concessions	$360,000	Still pending	Appx. $350,000
In-kind Contributions	Fundraising	$70,000	$65,000	$70,000
Totals:		$480,000	Still pending	$512,000
EXPENSES				
Salaries/Benefits		$80,000	$65,000	$80,000
Other operating expenses		$390,000	$420,000	$400,000

Total number of individuals served (unduplicated): Unable to unduplicate

Total number of units provided: Appx 20,000

Total number of individuals served from Biddeford: Unable to answer as ticket walkups do not provide an address

Percent of total client count that are residents of the City of Biddeford: Estimated to be 50%

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?

N/A

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

N/A

Unit of service cost: N/A

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

All decisions are made by a majority vote of the Board of Directors; we have 10 voting board members.

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

All 10

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

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

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
Sales of ads	Businesses and nonprofits	$10,000	$65,000	All year
General Fundraising	General Public	$5,000	$35,000	All year

VALIDATION

I, Steve Ellis, of City Theater Associates

(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)

S. Ellis 2/2/26

Signature/Title Date

*****ADDITIONAL INFORMATION*****

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: AUG 23 1996

City Theater Associates
Post Office Box 993
Biddeford, ME 04005

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 01-3051796
03

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of City Theater Associates.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

[Patricia Holub]

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: City Theater Associates

Date of Exemption Letter: March 1978

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

COPY

(*Name of Corporation*)

CITY THEATER ASSOCIATES, INC.

YORK ss.

Registry of Deeds

Received May 25 19 77

at 9 h. 02 m. AM.

Recorded in Vol. 25 Page 45

Attest:

Phyllis F. Deschambeault Register

A true copy of record.

Attest:

Phyllis F. Deschambeault Register

STATE OF MAINE

Office of Secretary of State

Augusta 19

Received and filed this day.

Attest:

Secretary of State

Recorded in Vol. Page

OF MAINE
Secretary of State
June 16, 19 77
and filed this day.

Secretary of State

Vol. 50 Page 12

Said corporation is located in the town of Biddeford County of York State of Maine.

The number of officers is four (4) and their names are as follows:

President Michael E. Bergeron

Vice-President Constantine Karvonides

Secretary ~~XXXXXX~~ Joan L. Turcotte

Treasurer Dorothy P. Reny

~~Directors~~ Trustees Lucien A. Dutremble; Richard G. Lemire; Joanne Forman; Joan L. Turcotte; Dorothy P. Reny; Gerard /J./ Rheault; Michael E. Bergeron; Constantine Karvonides; Richard /T./ Potvin; Thomas E. Osborne.

Witness our hands this ninth day of May A.D. 1977

Michael E. Bergeron President

Dorothy P. Reny Treasurer

Lucien A. Dutremble
Michael E. Bergeron
Dorothy P. Reny
Joan L. Turcotte
Gerard J. Rheault
Joanne Forman
Richard G. Lemire
Constantine Karvonides
Randall J. Parenteau
David A. DeTurk

~~Directors~~ ~~Trustees~~ Incorporators

Thomas E. Osborne

Richard T. Potvin

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07-01-2023 , and ending 06-30-2024

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

C Name of organization
CITY THEATER ASSOCIATES INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
PO BOX 993

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD, ME 04005

D Employer identification number
01-0351796

E Telephone number
(207) 282-0849

G Gross receipts $ 552,202

F Name and address of principal officer:
STEVE ELLIS
5 LITTLE CREEK DR
BIDDEFORD, ME 04005

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.CITYTHEATER.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1977

M State of legal domicile: ME

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE ORGANIZATIONS PRIMARY EXEMPT PURPOSE IS TO EDUCATE THE GENERAL PUBLIC BY PRESENTING THEATRICAL PRODUCTIONS INTENDED TO FOSTER APPRECIATION OF THE THEATER AND PERFORMING ARTS IN THE COMMUNITY.

2 Check this box ☐

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	12
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	3
6	Total number of volunteers (estimate if necessary)	**6**	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	93,441	109,520
9	Program service revenue (Part VIII, line 2g)	270,823	386,551
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,336	1,977
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	25,881	33,711
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	391,481	531,759
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	630	0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	80,953	81,952
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 1,875		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	288,857	374,723
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	370,440	456,675
19	Revenue less expenses. Subtract line 18 from line 12	21,041	75,084

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	377,552	451,481
21	Total liabilities (Part X, line 26)	5,140	3,985
22	Net assets or fund balances. Subtract line 21 from line 20	372,412	447,496

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 KAREN GALLAGHER TREASURER Type or print name and title	Date 2025-05-15

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2025-05-15	Check ☐ if self-employed	PTIN P00047158
	Firm's name SIMENSKY ENGSTROM & ASSOCIATES CPA'S			Firm's EIN 01-0353028	
	Firm's address PO BOX 760 SACO, ME 04072			Phone no. (207) 284-5943	

May the IRS discuss this return with the preparer shown above? See Instructions. . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2023)

Page 2

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:

THE ORGANIZATIONS PRIMARY EXEMPT PURPOSE IS TO EDUCATE THE GENERAL PUBLIC BY PRESENTING THEATRICAL PRODUCTIONS INTENDED TO FOSTER APPRECIATION OF THE THEATER AND PERFORMING ARTS 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? . . . . . ☐ **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 $ 418,458 including grants of $) (Revenue $ 386,551)

CITY THEATER PRODUCED SEVERAL SHOWS AND PARTICIATED IN MULTIPLE COMMUNITY PRODUCTIONS IN 2023/2024. CITY THEATER IS ACHIEVING ITS MISSION, OF PROVIDING EXCELLENT VARIETY AND QUALITY PERFORMING ARTS IN A MOST HISTORIC AND BEAUTIFUL SETTING.

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

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

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

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

4e	**Total program service expenses**	418,458	

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	**2**	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts 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	**6**		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	**8**		No
9	Did the organization report an amount in Part X, line 21 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*	**9**		No
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*	**10**		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	**11a**	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		No
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*	**12b**		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, 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*	**14b**		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	**17**		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*			

	20a			No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**			
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*	**21**			No

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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . .	**1a**	32		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	No

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	**2a**	3		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .			**3b**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .			**4a**	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for 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**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	
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		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in 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 the instructions and file Form 4720, Schedule N.		15		No
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		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	13		
	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.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
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		No
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		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
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		No
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		No
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 on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		No
14	Did the organization have a written document retention and destruction policy?	14		No

persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	**15a**		No	
b Other officers or key employees of the organization	**15b**		No	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No	
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 Form 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:
KAREN GALLAGHER PO BOX 993 BIDDEFORD, ME 04005 (207) 282-0849

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JULIA BUTLER BOARD MEMBER	2.00	X						0	0	0
(2) WILL CLARKE BOARD MEMBER	2.00	X						0	0	0
(3) MATT EATON BOARD MEMBER	2.00	X						0	0	0
(4) STEVE ELLIS PRESIDENT	4.00	X		X				0	0	0
(5) KAREN GALLAGHER	4.00									

(5) KAREN GALLAGHER TREASURER		X		X				0	0	0
(6) JAMES LABELLE BOARD MEMBER	2.00	X						0	0	0
(7) BRIANA LACY SECRETARY	4.00	X		X				0	0	0
(8) IRENE LEMAY BOARD MEMBER	2.00	X						0	0	0
(9) CARROW MACLEAN BOARD MEMEBE	2.00	X						0	0	0
(10) ELIZABETH MANTIS BOARD MEMBER	2.00	X						0	0	0
(11) MARK NAHORNEY VICE PRESIDE	4.00	X		X				0	0	0
(12) VALERIE NAHORNEY BOARD MEMBER	2.00	X						0	0	0
(13) TAD WILLIAMS BOARD MEMBER	2.00	X						0	0	0

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

(A) Name and title	**(B)** Average hours per week (list any hours for related organizations below 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/1099-NEC)	**(E)** Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	**(F)** Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

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

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

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

Section B. Independent Contractors

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

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

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

Form **990** (2023)

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 . .				
	b Membership dues . . **1b**				
	c Fundraising events . . **1c**				
	d Related organizations **1d**				
	e Government grants (contributions) **1e** 35,000				
	f All other contributions, gifts, grants, and similar amounts not included above **1f** 74,520				
	g Noncash contributions included in lines 1a - 1f:$ **1g**				
	h Total. Add lines 1a-1f 109,520				
	2a PRODUCTION RECEIPTS	Business Code	386,551	386,551	

Program Service Revenue

b					
c					
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f	386,551				
3 Investment income (including dividends, interest, and other similar amounts)		1,977			1,977
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					

		(i) Real	(ii) Personal				
6a Gross rents	6a	350					
b Less: rental expenses	6b						
c Rental income or (loss)	6c	350					
d Net rental income or (loss)				350			350

		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a						
b Less: cost or other basis and sales expenses	7b						
c Gain or (loss)	7c						
d Net gain or (loss)							

Other Revenue

a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	135			
b Less: direct expenses . . .	8b				
c Net income or (loss) from fundraising events . .			135		
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	48,233			
b Less: cost of goods sold . .	10b	20,443			
c Net income or (loss) from sales of inventory . .			27,790		27,790

	Business Code				
11a MISCELLANEOUS		5,436			5,436
b					
c OtherRevenueMiscAmt					
d All other revenue					
e **Total.** Add lines 11a–11d		5,436			
12 **Total revenue.** See instructions		531,759	386,551		35,553

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	47,078	35,309	11,769	
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	28,386	28,386		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	6,488	5,476	1,012	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	2,462	2,462		
13 Office expenses	26,191	18,720	5,596	1,875
14 Information technology	2,997	1,499	1,498	
15 Royalties	35,621	35,621		
16 Occupancy	51,186	38,389	12,797	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	21,405	21,405		
23 Insurance	6,710	3,355	3,355	
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 PRODUCTION EXPENSES	216,786	216,786		
b MISCELLANEOUS	10,734	10,734		
c LICENSES	631	316	315	
d				

e	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24e	456,675	418,458	36,342	1,875
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		55,958	1	88,713
	2	Savings and temporary cash investments		209,282	2	191,565
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 631,896			
	b	Less: accumulated depreciation	10b 460,693	112,312	10c	171,203
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		377,552	16	451,481
Liabilities	17	Accounts payable and accrued expenses		5,140	17	3,985
	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		5,140	26	3,985
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		182,031	27	294,556
	28	Net assets with donor restrictions		190,381	28	152,940
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		372,412	32	447,496

N	33	Total liabilities and net assets/fund balances	377,552	33	451,481

Part XI **Reconcilliation 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**	531,759
2	Total expenses (must equal Part IX, column (A), line 25)	**2**	456,675
3	Revenue less expenses. Subtract line 2 from line 1	**3**	75,084
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . .	**4**	372,412
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 32, column (B))	**10**	447,496

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: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	**2a**		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	**2b**		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	**2c**		
	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	**3a**		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	**3b**		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990)

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

2023

Open to Public Inspection

Name of the organization
CITY THEATER ASSOCIATES INC

Employer identification number
01-0351796

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).)

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 **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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2022 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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 . . . . . ▶ ☐

Schedule A (Form 990) 2023

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	48,916	54,801	128,892	93,441	109,520	435,570
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	139,003	51,656	175,448	270,823	386,686	1,023,616
3 Gross receipts from activities that						

business under section 513	31,382	11,096	17,957	33,557	48,233	142,225
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	219,301	117,553	322,297	397,821	544,439	1,601,411
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	5,350	5,400	800	10,700	5,800	28,050
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.			10,000			10,000
c Add lines 7a and 7b.	5,350	5,400	10,800	10,700	5,800	38,050
8 **Public support.** (Subtract line 7c from line 6.)						1,563,361

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	219,301	117,553	322,297	397,821	544,439	1,601,411
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	7,801	2,890	4,114	7,763	2,327	24,895
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	7,801	2,890	4,114	7,763	2,327	24,895
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	9,719	400	423	2,708	5,436	18,686
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	236,821	120,843	326,834	408,292	552,202	1,644,992

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	95.040 %
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	94.480 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f) divided by line 13, column (f))	17	2.000 %
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	2.000 %

19a **33 1/3% support tests-2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 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 lines 3b and 3c 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.*	**3b**		
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.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
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.*	**4b**		
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.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
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?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
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.***	**6**		
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) .*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
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.***	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	**9c**		
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 line 10b below.*	**10a**		
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).*	**10b**		

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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, 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.*	**1**		
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.*

2		

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).*	**1**		

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?	**1**		
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).*	**2**		
3	By reason of the relationship described in line 2 above, 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.*	**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 lines 2a and 2b 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.*	**2a**		
b	Did the activities described on line 2a, above 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.*	**2b**		

3 Parent of Supported Organizations. **Answer lines 3a and 3b 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? *If "Yes" or "No", provide details in* ***Part VI.***	**3a**		
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.*	**3b**		

Schedule A (Form 990) 2023

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):	**1**		
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors (*explain in detail in* ***Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	**2**		
3	Subtract line 2 from line 1d	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	**1**	
2	Enter 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	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			

f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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).

Facts And Circumstances Test

Return Reference	Explanation
PART III, LINE 12	MISCELLANEOUS 18,686

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B
(Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
CITY THEATER ASSOCIATES INC

Employer identification number
01-0351796

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (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 other 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

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
-		$	

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

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

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

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

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

Name of organization
CITY THEATER ASSOCIATES INC

Employer identification number
01-0351796

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

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

Additional Data

Return to Form

Software ID:

Software Version:

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

2022

Open to Public Inspection

Name of the organization
CITY THEATER ASSOCIATES INC

Employer identification number
01-0351796

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ 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 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 July 25, 2006, 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 FASB 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 FASB 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 FASB 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 in Part XIII . . . . ☐

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

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

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

- **a** Board designated or quasi-endowment ▶ .....
- **b** Permanent endowment ▶ .....
- **c** Term endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

	Yes	**No**
3a(i) **(i)** Unrelated organizations		
3a(ii) **(ii)** Related organizations		
3b If "Yes" on 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				
b Buildings				
c Leasehold improvements		377,827	272,988	104,839
d Equipment		254,069	187,705	66,364
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				171,203

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

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.)* ▶		

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.)* ▶

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		

Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶

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 ☐

Schedule D (Form 990) 2022

Page 4

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

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

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

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

Part XIII **Supplemental Information**

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

Additional Data

Return to Form

Software ID:

Software Version:

efile Public Visual Render	ObjectId: 202531359349311248 - Submission: 2025-05-15	TIN: 01-0351796

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
CITY THEATER ASSOCIATES INC

Employer identification number
01-0351796

Return Reference	Explanation
FORM 990 - ORGANIZATIONS MISSION	THE ORGANIZATIONS PRIMARY EXEMPT PURPOSE IS TO EDUCATE THE GENERAL PUBLIC BY PRESENTING THEATRICAL PRODUCTIONS INTENDED TO FOSTER APPRECIATION OF THE THEATER AND PERFORMING ARTS IN THE COMMUNITY.
FORM 990, PAGE 6, PART VI, LINE 11B	RETURN IS REVIEWED BY TREASURER OR APPROPRIATE OFFICER PRIOR TO BEING FILED QUESTIONS ARE DIRECTED TO PAID PREPARER AND RESOLVED PRIOR TO FILING
FORM 990, PAGE 6, PART VI, LINE 19	AVAILABLE UPON REQUEST

Additional Data

Return to Form

Software ID:

Software Version:

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 5, 2026**. Applications received after March 5th will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: La Kermesse Franco Americaine Festival

Principal Address: P.O. Box 289 Biddeford ME 04005

Executive Director: Jessica Quattrone-President, Paul Gagne-Treasurer

Contact Person/Phone Number: Jessica-207-294-2953, Paul-207-229-2024

Est. Total Agency Budget for 2025/2026: 75,000

Actual 2024/2025 Budget: 73,000

Amount requested from the

City of Biddeford: **Please see the attached letter**

What percent of your annual budget does this request represent: N/A

What percent of this request will be used towards salaries:__This request covers 5% of our budget and goes towards helping to pay for safety measures such as security and providing a tent for patrons.

What percent of this request will be used towards direct services/programming:_____N/A_____

Please provide your agency's mission statement: Please see the attached Mission Statement

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

N/A-We are a Local Festival providing entertainment for the Citizens of Biddeford

How is that need determined or measured?

N/A

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 do work hard all year to try to put together a family friendly event that celebrates the Franco-Americaine history of Biddeford as well as embracing all of the local cultures.

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

Our Board of Directors meet monthly throughout the entire year, as well as 1-2 meetings/month in sub-committee meetings to evaluate our previous festival(s) in order to help improve the upcoming year.

Client eligibility criteria:
N/A

Describe any fee or payment structure your organization charges for services:

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:

N/A

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

N/A

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

N/A

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

See attached

Part 2

What accommodations are made to those applicants with zero income?

While we charge daily admission for the festival, on Sunday we open the gates and waive admission to promote inclusivity for all families regardless of economic background.

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

If any agency does not maintain certain financial information please write NA in section provided

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

Our books and financial records are reviewed annually by our accountant.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024 2025	BUDGETED FOR FY 2025 2026
Federal	No			
State	No			
County	No			
Municipal	Yes		15000	15,000
JTPA	No			
3RD Party	No			
Fees/Tuition	No			

Private Insurance	No			
Endowments	No			
United Way	No			
Grants	No			
Other Income/Surplus	No			
In-kind Contributions	No			
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

Total number of individuals served (unduplicated): **3000 over the festival weekend, Roughly 8000 people for the parade, and unknown number of individuals served by our hanging of the Christmas lights.**

Total number of units provided: **Unknown**

Total number of individuals served from Biddeford: **Unknown number since we do not track where people are from who come to enjoy the festivities.**

Percent of total client count that are residents of the City of Biddeford: **We cannot track this number based on the nature of our event.**

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?

N/A

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

N/A

Unit of service cost: **N/A**

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

There are 15 active directors. Per our by-laws, any activity that will cost over $500.00 is brought to the executive board for approval.

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

Treasurer and the Asst. Treasurer with the approval of the Executive Board.

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

Please see attached.

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

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
River Jam	Citizens of Biddeford/Saco			

VALIDATION

I, Paul N. Gagne, of La Kermesse

(Name) (Name of Agency)

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

(Title)

PAUL N. GAGNE
Signature/Title

3-1-2026
Date

ADDITIONAL INFORMATION

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

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

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

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 10/01/24 , and ending 09/30/25

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

C Name of organization
LA KERMESSE FRANCO-AMERICAINE
de BIDDEFORD, INC.

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
P.O. BOX 289

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD ME 04005

D Employer identification number
01-6075283

E Telephone number
207-284-6591

F Group Exemption Number

G Accounting Method: [ ] Cash [X] Accrual Other (specify)

H Check [X] if the organization is **not** required to attach Schedule B (Form 990).

I Website: www.lakermessefestival.com

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c)( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ... $ 75,467

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ... [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	74,807
	3	Membership dues and assessments	3	
	4	Investment income	4	256
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) — 6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) — 6b		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	404
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	75,467
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	1,045
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,125
	16	Other expenses (describe in Schedule O)	16	73,860
	17	**Total expenses.** Add lines 10 through 16	17	76,030
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-563
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	25,044
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	24,481

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2024)

DAA

The Mission of the Board of Members of La Kermesse Franco-Americaine

To affirmatively promote, preserve and deliver a feeling of pride and quality family entertainment to members of our community.

This mission is a commitment to quality performance from all members. It is critical that all members understand, accept, and be aligned with the responsibilities established by the mission. It rovides the foundation upon which all organizational decisions and directives will be based. Directives include rules governed by our by-laws. This mission represents the commitment of this organization to the concepts of quality pride and family entertainment. In other words, members are expected to work and act consistently in a quality manner before, during and after the festival and in performing work tasks associated with this mission. Quality manner means that performance outcomes comply with the performance standards established for this organization and for each member associated with this organization. Examples of performance standards include the policies established in the La Kermesse by-laws dealing with behavior. Each member is required to accept the responsibility for the achievement of this mission and publicly register his or her commitment to it and to the concepts of promoting Franco-Americaine culture.

La Kermesse Franco-Américaine
P. O. Box 289
Biddeford, ME 04005-0289

FEBRUARY 24, 2026

To ; City of Biddeford

As in previous years, please accept this request for the amount of $2,500.00 for La Kermesse organization to continue decorating the city for the Christmas Season. Would also request the amount of $15,000.00 which has been an annual sponsorship to help promote this year's festival which is our 43rd anniversary. Hopefully we can continue having your support. Please feel free to contact me if any questions arise. Also request that the city fees be waived. Thank you .

e-mail bfppgagne808gmail.com

Treasurer

Paul M. Gagne

We install 1 ½ mile of cables.

We install and maintain 75 wreaths.

LAKERME-01 MBOLDUC

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 6/18/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Clark Insurance, a Marsh & McLennan Agency, LLC company 1945 Congress Street, Bldg A PO Box 3543 Portland, ME 04104-3543	PHONE (A/C, No, Ext): (207) 774-6257	FAX (A/C, No): (207) 774-2994
	E-MAIL ADDRESS: info@clarkinsurance.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Western World	
INSURED La Kermesse Franco-Americaine De Biddeford, Inc. PO Box 289 Biddeford, ME 04005	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR	X		NPP6057530	6/17/2025	6/25/2025	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ Included
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The following entity is named additional insured for general liability by execution of a written contract for the on-going operations of the insured only.

The City of Biddeford Maine
205 Main St
Biddeford, ME 04005

CERTIFICATE HOLDER

The City of Biddeford Maine
205 Main St
Biddeford, ME 04005

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Cultural and Heritage Center
Principal Address:	PO Box 896
	Biddeford, ME. 04005
Executive Director:	N/A
Contact Person/Phone Number:	Diane P Cyr/ 207-283-3993
Est. Total Agency Budget for 2025/2026:	2025- $27,432.00 2026 approved budget- $37,352.00
Actual 2025/2026 Budget:	2025- $28,023.95 2026- TBD
Amount requested from the	

City of Biddeford: $10,000

What percent of your annual budget does this request represent: 26.77%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: omote Biddeford ' s rich past and present hist

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Municipalities have a responsibility to preserve historical records, artifacts, and stories that define the identity of the city. Without active preservation efforts, irreplaceable oral histories, cultural traditions, and artifacts are lost.
Preserving history strengthens civic pride, intergenerational

How is that need determined or measured?

A. Community Feedback and Engagement is measured by:
* Attendance numbers at lectures and events
* Participation in oral history interviews
* Website and YouTube engagement analytics
* Public nominations for Hall of Fame programs

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)

Biddeford Cultural and Heritage Center is meeting the needs of the community by furthering its mission. These needs are met in a variety of ways and the desired outcome is fullfilling the mission to "Celebrate, preserve, educate, and promote Biddeford ' s rich past and present historical culture, heritage, and diversity."

1. Preservation of Community Identity and Historical Assets Municipal Need:

* Oral history interviews shared via YouTube and the Biddeford Cultural and Heritage Center website through the Voices of Biddeford
* Historical archives and artifact preservation
* Museum in the Streets walking history guide
* Commemorative events such as the Lafayette Tour, Bridging Event, and 250th Celebration plans.
* Lectures and presentations

2. Cultural Inclusion and Representation

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

Our organization undertakes an annual review process to evaluate the effectiveness, community impact, and sustainability of our programs. This process includes both quantitative and qualitative measures.

Client eligibility criteria:

Biddeford Cultural and Heritage Center serves the following people:
* Residents of Biddeford
* Residents of surrounding communities
* Students

Describe any fee or payment structure your organization charges for services:

The majority of our programming, including lectures, walking tours, archival access, and commemorative initiatives, is offered free of charge to ensure broad public access.

A modest fee is charged for one annual event to partially defray

Describe services provided:

Our organization provides cultural, historical, and educational services to residents and visitors of Biddeford through preservation, public programming, archival access, and civic engagement initiatives.

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:

Biddeford Cultural and Heritage Center is currently housed in the J. Richard Martin Community Center. Although a larger space is needed, there is a small archival space used for processing of collections and archival storage as well as a

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

For the purposes of program measurement and reporting, a unit of service is defined as one individual participant served through a public program or one discrete program delivered to the community.

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

Yes, our organization actively collaborates with other nonprofit and community institutions to maximize the effective use of public funds and to avoid duplication of services.

We have partnered with local organizations including:
* University of New England for internship placements and archival support, shared programming, networking, resources
* McArthur Public Library for shared programming and educational outreach
* Biddeford Historical Society for preservation initiatives and resource sharing
* Additional community organizations and civic groups for joint events and commemorations including the local chapter of the DAR, Friends of Wood Island Light House, La Kermesse, Biddeford Mill Museum, The Alumni Band and Heart of Biddeford

We have also gone beyond our local community to work with others including the Franco Center at UMO and Southern Maine, as well as the Maine Historical Society, the Paul Revere House and the

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

The majority of our programs are offered free of charge to ensure broad public access, including individuals with zero income. Our annual music event, which has a seating capacity of approximately 700 attendees, carries a modest admission fee of $15 in advance and $20 at the door scaled to help cover fe

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

NA

If any agency does not maintain certain financial information please write NA in section provided

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

Annually

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal			$0	
State			$0	
County			$0	
Municipal	City of Biddeford	10,000	$7875.00	$10,000
JTPA			$0	
3RD Party			$0	
Fees/Tuition	usic Event Ticketir		$5,760.00	$10,500
Private Insurance			$0	
Endowments			$0	
United Way			$0	
Grants		$5000.00	$8147.00	$10,000
Other Income/Surplus	ble Donations, spo	$11950.00	$3,547.90	$5,852.00
In-kind Contributions		$482.00	$0	$1,000
Totals:				
EXPENSES				
Salaries/Benefits		0	0	$3600.00
Other operating expenses			$25329.90	$33,752.00

Total number of individuals served (unduplicated): Approximately 1500

Total number of units provided: 17 (2026 projected)

Total number of individuals served from Biddeford: About 1125

Percent of total client count that are residents of the City of Biddeford: Approximately 75%

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

At this time, no other municipalities provide direct financial assistance to our organization. We have received in-kind collaboration and program participation support from the Cities of Saco and the Town of Lyman; however, no municipal funding has been awarded by these communities.

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:

$21.60

Unit of service cost: $1,904.00

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

10

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

10

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

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

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
eal/ help with mission/pı	rters, community me	$370	$2,500	all/winter 2026 TE
Clynk	ommunity, volunteer	0	$100.00	Ongoing
t Sneakers/organizatior	Community	0	hasing this program	Ongoing
Music Hall of Fame Fu				
HOF/Memorabilia,conce	unity and event atte	$1450.00	$1500.00	May 3, 2026
GBSMHOF/Ticket Sales	SMHOF Event Attenc	$82.00	$10,500.00	ril 1- May 31, 20
affle/defray cost of mus	rtists, community & g	$100.00	$2,500.00	ril 1 - May 3, 20
onsorship Ads for progr	inesses and individu	$100.00	$1500.00	, 2025-March 30

VALIDATION

I, Diane P Cyr (Name), of Biddeford Cultural and Heritage Center (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as Board of Directors- President (Title).

Diane P Cyr/Board President
Signature/Title

2/14/2026
Date

*****ADDITIONAL INFORMATION*****

Biddeford Cultural and Heritage Center addresses critical municipal and social service needs in Biddeford by preserving the city ' s historical assets, promoting inclusive cultural representation, supporting educational enrichment, and contributing to tourism and economic vitality. Without sustained support, important oral histories, artifacts, and cultural traditions risk being lost to time. (
The need for our services is demonstrated through strong community participation, increasing attendance at programs, public nominations for recognition initiatives, digital engagement metrics, and ongoing requests from residents, educators, and visitors for access to local history resources. Our programming directly supports civic pride, intergenerational connection, and downtown vitality while aligning with municipal priorities related to community engagement and cultural development.

In addition to our regular programs this year we plan to include the following:

1. Lecture Series: " 250+ Years of Community and Country. "

A public lecture series exploring key eras in Biddeford ' s history, including early settlement, industrial growth, immigration, civic development, and cultural evolution in recognition of the 250th anniversary of the US Declaration of Independence . Presentations will feature historians and community voices and are open to the public.

2. Celebrating our 250th Year of United States Independence with a community time capsule to be filled by various community members, sealed at the end of the year and to be opened in 2076.

Fundraising Endeavors
In addition to planned fundraising endeavors, Biddeford Cultural and Heritage Center receives individual donations from supporters, sponsors, and grantors for necessary funding which allows it to continue to offer the quality programs serving its mission.

Our organization operates entirely through volunteer leadership and community support, with no paid staff. As a result, the majority of our budget (approximately 85%) is directed toward direct programming and community services.

Municipal funding plays a critical role in sustaining free public programming that serves approximately 1,500 individuals (probably more) annually, the majority of whom are residents of Biddeford. The

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

DEPARTMENT OF THE TREASURY

Date: NOV 03 2017

BIDDEFORD CULTURAL AND HERITAGE
CENTER
20 BUZZELL ROAD
BIDDEFORD, ME 04005-0000

Employer Identification Number:
82-2763511
DLN:
26053696001617
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 30, 2017
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.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Simensky, Engstrom & Associates, CPA's

Accepted By: _____

Date: 1-15-26

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Historical Society
Principal Address:	PO Box 200
	Biddeford, ME 04005
Executive Director:	Alan Casavant (Board President)
Contact Person/Phone Number:	Daniel Lamontagne (Treasurer) 207-229-0429
Est. Total Agency Budget for 2025/2026:	$17,000 income and $23,000 expenses
Actual 2025/2026 Budget:	$15,861 income & $9,035 expenses (major repair of $16,000 was postponed)
Amount requested from the	

City of Biddeford: $12,000

What percent of your annual budget does this request represent: 44% of budgeted expenses

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: See "Additional Information" on last page

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Preserving Biddeford ' s historical documents and Meetinghouse building, and promoting the City ' s history. The major costs are for the online database of our collections, and costs related to the Meetinghouse building consisting of insurance, utilities, and repairs and maintenance.

How is that need determined or measured?

Via the public ' s use of our online database, research inquiries, and attendance at our lectures.

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 are attempting to meet that need by providing access to our collections, assisting with research inquiries, and having informative lectures at the Meetinghouse. The outcome we expect to achieve is pride and continued interest in Biddeford ' s history.

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

There is no formal process. If attendance at our lectures is good, or if we have helped someone with their research, or if we receive comments about our beautiful Meetinghouse, we feel we have been effective.

Client eligibility criteria:

None/not applicable.

Describe any fee or payment structure your organization charges for services:

No charge, except for the river cruises in the summer.

Describe services provided:

Online database of our collections available to the public; lectures at the Meetinghouse; assistance with research.

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 facility for lectures is the Meetinghouse. Our collections are stored at McArthur Library through their generous donation of a small space at no cost to us.

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

None/not applicable.

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

We have had meetings with other similar Biddeford nonprofits about collaboration. However, even if we work together, each group ' s expenditures would be the same as they are now. The Historical Society would still incur the same costs for maintaining the Meetinghouse and for its online database.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

501C-3 status has NOT been revoked within the past 5 years.

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

Part 2

What accommodations are made to those applicants with zero income?

Not applicable. We do not charge 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?

Not applicable.

If any agency does not maintain certain financial information please write NA in section provided

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

Never. (The Treasurer is a Certified Public Accountant with 40 years experience).

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal		10,000	7,500	12,000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus		7,000	8,361	6,000
In-kind Contributions				
Totals:		17,000	15,861	18,000
EXPENSES				
Salaries/Benefits		0	0	0
Other operating expenses		23,000	9,035	27,000

Total number of individuals served (unduplicated): Data not available

Total number of units provided: N/A

Total number of individuals served from Biddeford: Data not available

Percent of total client count that are residents of the City of Biddeford: N/A

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

No financial assistance from other municipalities.

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:

N/A

Unit of service cost: N/A

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

Three, but Board has to approve all expenditures of $300 or more.

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

One (Treasurer)

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

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

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
None planned				

VALIDATION

I, Daniel Lamontagne, of Biddeford Historical Society

(Name) (Name of Agency)

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

(Title)

Daniel Lamontagne

Signature/Title

1/05/2026

Date

*****ADDITIONAL INFORMATION*****

MISSION STATEMENT

The Biddeford Historical Society preserves, interprets, and promotes Biddeford, Maine ' s rich history and its connections to the wider world. We maintain archives, objects, and sites; host educational programs; and steward the community ' s 1759 Meetinghouse in order to deepen the public ' s understanding of and engagement with history. History in its simplest sense is the study and narration of change through time. We seek to capture and tell these stories and to engage the community in this dialogue, so they can be connected to the vibrant past that makes Biddeford what it is today.

FUNDING NEEDS

Since our activities do not generate much revenue, and we receive very little from donations, the Biddeford Historical Society is reliant on adequate funding from the City of Biddeford to assist in the costs of maintaining the Meetinghouse. Property and liability insurance are currently $3,700. The front deck needs to be replaced and will cost $16,000. Some of the shutters need to be repaired, which will be costly since we have to hire a company that specializes in maintaining the historical integrity of those shutters. The granite foundation will need major work within a few years with an anticipated cost in six figures.

We also do not have our own space for maintaining the collections. Some other organizations have free space in the Community Center building. We have considered putting a shed on the Meetinghouse property to house our collections. Besides the cost of the shed and related groundwork, there will be HVAC costs to maintain the proper humidity to protect the collection items, security, utilities, and internet service to access and work on our database.

Form **990-N**

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2024

Open to Public Inspection

A For the **2024** Calendar year, or tax year beginning **2024-02-01** and ending **2025-01-31**

B Check if available

- ☐ **Terminated for Business**
- ☑ **Gross receipts are normally $50,000 or less**

C Name of Organization: **BIDDEFORD HISTORICAL SOCIETY**
PO Box 200, Biddeford, ME,
US, 04005

D Employee Identification Number **51-0188782**

E Website:
https://www.biddefordhistoricalsociety.org/

F Name of Principal Officer: **Daniel Lamontagne**
286 Pool St, Biddeford, ME,
US, 04005

Information Copy. Do not send to IRS.

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

Department of the Treasury
Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Date:
February 10, 2021
Person to contact/ID number:
Mrs. Brown # 02-02975
Contact telephone number:
877-829-5500

BIDDEFORD HISTORICAL SOCIETY
% SANDRA SCHULD
PO BOX 200
BIDDEFORD ME 04005

Dear Sir or Madam:

We're responding to your letter dated March 27, 2020, requesting copies of BIDDEFORD HISTORICAL SOCIETY.

Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Your Copies

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

DEPARTMENT OF THE TREASURY

Date:
OCT 21 1998

BIDDEFORD HISTORICAL SOCIETY
P.O. BOX 200
BIDDEFORD, ME 04005

Employer Identification Number:
01-0188782
Case Number:
116235048
Contact Person:
R. PARMAR
Contact Telephone Number:
(518) 431-4443
Accounting Period Ending:
April 30
Form 990 Required:
Yes
Addendum Applies:
Yes

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

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).

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.

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.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors 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. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, 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.

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.

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, 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.

In accordance with section 508(a) of the Code, the effective date of this determination letter is January 28, 1971.

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 expended 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), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that ony and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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

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 J. Huff

Herbert J. Huff
District Director

Enclosure(s):
Addendum

BIDDEFORD HISTORICAL SOCIETY

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter we have not determined the effect of such financing on your tax exempt status.

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: Biddeford Mills Museum

Principal Address: 2 Main Street, Suite 18-230

Executive Director: Karen Casey

Contact Person/Phone Number: Karen Casey 207-282-3457

Est. Total Agency Budget

for 2025/2026: $43,000. BMM FY 2025 (1/1/25 - 12/31/25)

Actual 2025/2026 Budget: $37,000.

Amount requested from the City of Biddeford: $4,500.00

What percent of your annual budget does this request represent: 100%

What percent of this request will be used towards salaries:_BMM is all volunteer – no paid staff

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: The Biddeford Mills Museum is organized as a public benefit corporation for the following purposes and will operate exclusively within this mission: to document and preserve the historical and cultural mill heritage in Biddeford and the surrounding area, as well as to offer educational and community programs and events to the public, and to utilize science and technology in the creation of interactive exhibits, research projects, and continuing education opportunities for all ages.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses: The Biddeford Mills Museum holds a vast collection of documents, books, maps, and tools that record the history of the 2nd largest textile mill operating in the United States in the 19th and 20th centuries. The preservation of this collection assures continuing public research projects and education at all age levels, while honoring the diversity of the Biddeford population of mill workers.

How is that need determined or measured? Expenses for the calendar year are based on the prior year's actual income and expense records. Nearly 70% of the museum's annual budget covers the cost of housing, currently Suite 18-230 in the Pepperell Campus. Additional costs include insurance, advertising, memberships (Maine Tourism, MANP, Chamber of Commerce, MAM) and some minor costs of office software, printing, etc.

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) Income is also based on our prior year's history with some anticipated increase in public visitor donations and tour attendance. In 2025 we expanded our tour season to include Spring and Fall Saturday tours which has added some additional revenue. New volunteers have brought new interests and skills. We are reviving our Outreach Programs; another source of revenue lost during COVID. A collaboration with our Landlord, CORE-Finard and the recent partnership with the University of New England are net wins for the museum.

The museum will remain open to the public free of charge. All school tours are also free.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)? The museum's on-line tour reservations program reports the tour attendance, while the docent desk records museum visitors. Our special group tours are not as easily tracked but an attempt is made, we realize the value of this information. We also attempt to track volunteer hours, much of the work is done remotely and we estimate volunteers contribute over 25 hours a week.

BMM numbers for 2025:

Volunteer hours: 3,000; Museum Visitors: 575; Standards Tours: 450; Special Tours: 20; School Student tours: 450

Client eligibility criteria: BMM is a 501-c3 non-profit corporation

Describe any fee or payment structure your organization charges for services and 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 museum at 2 Main Street, Suite 230, as well as the 'Innovations' exhibit and Hamilton-Corliss steam engine, located in the Pepperell Center at 40 Main Street, are open free of charge to the public.

Group tours for school classes and home-schooled groups are provided free of charge on request.

Guided historic tours of the mills are available at a cost $25/adult and $5.00/ages 6 – 17. Outreach programs offered to Assisted Living facilities, Historical Societies, Fraternal Organizations, Recreation Departments etc., are available at a cost of $100. For a one-hour program.

Describe services provided: The museum leases a space in Building #18, Suite 230, in the Pepperell Campus where the visiting public is surrounded by the history of the Biddeford Mills. Docents are always on hand in the museum to greet our visitors and provide information about the exhibits. The museum volunteers have indexed over 16,000 names that appear in the Pepperell Sheets company newsletters dated 1927 through 1948 where visitors can research family names and pictures. Many of the mill's historic documents, ledgers, newsletters and films are also available on the BMM website.

We have a collaborative agreement with our Landlord, COREFinard, to tour the Pepperell Campus several times a week, including some non-public spaces where our guides tell the history of the cotton industry in Biddeford.

We also offer a series of programs (Outreach) which can be presented at the requested organizations' facilities. Wardwell Retirement home and Saco Recreation have taken advantage of this program.

Define a unit of service as it pertains to the program: As a 'unit of service' may be defined as an hour when a museum visitor is interacting with a tour guide or museum docent. However, the work in planning, design, assembly, advertising, training, archival work, and fundraising are the unseen background that creates the visitor experience.

Does your agency collaborate with any other non-profit organizations to maximize the use of the

funds you receive? If yes, please explain. In 2025 we collaborated with Heart of Biddeford, and in the

2026 season, plan further outreach with local historical and educational entities.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent We are in good standing since incorporating in 2011.

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

DOMESTIC
NONPROFIT CORPORATION

STATE OF MAINE

ARTICLES OF INCORPORATION

Filing

File No 20110299ND Pages 4
Fee Paid $ 40
DCN 2110201500042 ARTI
----FILED----------
01/11/2011

Julie L Flynn
Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

Pursuant to 13-B MRSA §403, the undersigned incorporator(s) execute(s) and deliver(s) the following Articles of Incorporation.

FIRST: The name of the corporation is Biddeford Mills Museum.

SECOND: ("X" one box only. Attach additional page(s) if necessary.)

☑ The corporation is organized as a public benefit corporation for the following purpose or purposes:

see Exhibit A attached

☐ The corporation is organized as a mutual benefit corporation for all purposes permitted under Title 13-B or, if not for all such purposes, then for the following purpose or purposes:

THIRD: The Registered Agent is a. (select **either** a Commercial or Noncommercial Registered Agent)

☐ Commercial Registered Agent CRA Public Number _____

(name of commercial registered agent)

☑ Noncommercial Registered Agent

Margaret Ann Ayers
(name of noncommercial registered agent)

2 Main Street Suite 17-301-E Biddeford Maine 04005
(physical location, not P.O. Box – street, city, state and zip code)

(mailing address if different from above)

FOURTH: Pursuant to 5 MRSA §108.3, the registered agent as listed above has consented to serve as the registered agent for this nonprofit corporation.

Form No. MNPCA-6 (1 of 3)

Tue Feb 11 2025 17:28:02

FIFTH: The number of directors (not less than 3) constituting the initial board of directors of the corporation, if the number has been designated or if the initial directors have been chosen, is _____.

The minimum number of directors (not less than 3) shall be three (3) and the maximum number of directors shall be fifteen (15)

SIXTH: Members: ("X" one box only.)

☐ There shall be no members.
☑ There shall be one or more classes of members and the information required by 13-B MRSA §402 is attached.

SEVENTH: **(Optional)** ☑ (Check if this article is to apply.)

No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

EIGHTH: **(Optional)** ☑ (Check if this article is to apply.)

Other provisions of these articles including provisions for the regulation of the internal affairs of the corporation, distribution of assets on dissolution or final liquidation and the requirements of the Internal Revenue Code section 501(c) are set out in Exhibit A attached hereto and made a part hereof.

Incorporators*

Dated January 7, 2011

(signature)

Christopher Scott Joslin
(type or print name)

Street 63 Crockett Neck Road
(residence address)

Kittery, ME 03905
(city, state and zip code)

(signature)

William D. Sanford
(type or print name)

Street 2 Main Street 18-501
(residence address)

Biddeford, ME 04005
(city, state and zip code)

Margaret Ann Ayers
(signature)

Margaret Ann Ayers
(type or print name)

Street 113 Old Pool Road
(residence address)

Biddeford, ME 04005
(city, state and zip code)

Form No MNPCA-6 (2 of 3)

For Corporate Incorporators*

Name of Corporate Incorporator _____

By _____ (signature of officer)

Street _____ (principal business location)

_____ (type or print name and capacity)

_____ (city, state and zip code)

Name of Corporate Incorporator _____

By _____ (signature of officer)

Street _____ (principal business location)

_____ (type or print name and capacity)

_____ (city, state and zip code)

***Articles are to be executed as follows:**

If a corporation is an incorporator (13-B MRSA §401), the name of the corporation should be typed or printed and signed on its behalf by an officer of the corporation. The articles of incorporation must be accompanied by a certificate of an appropriate officer of the corporation, not the person signing the articles, certifying that the person executing the articles on behalf of the corporation was duly authorized to do so

Please remit your payment made payable to the Maine Secretary of State.

Submit completed form to:

Secretary of State
Division of Corporations, UCC and Commissions
101 State House Station
Augusta, ME 04333-0101
Telephone Inquiries: **(207) 624-7752** Email Inquiries: CEC.Corporations@Maine.gov

Form No MNPCA-6 (3 of 3) Rev. 7/1/2008

Biddeford Mills Museum

Articles of Incorporation

Exhibit A

This Exhibit is attached and made a part of the Articles of Incorporation for the Biddeford Mills Museum in order to clarify the following.

SECOND: This Corporation is organized as a public benefit corporation for the following purposes and will operate exclusively within this mission: to document and preserve the historical and cultural mill heritage in Biddeford and the surrounding area, as well as to offer educational and community programs and events to the general public, and to utilize science and technology in the creation of interactive exhibits, research projects, and continuing education opportunities for all ages.

Biddeford Mills Museum may achieve these goals through charitable solicitations and grants, as well as the establishment of educational, recreational, and other fundraising programs. The Museum may collect, classify, restore, preserve, exhibit, and demonstrate the artifacts and information gathered to increase public awareness of the rich history and culture of our past, its application to the present, and so that future generations may benefit from these endeavors. Notwithstanding any other provisions of these articles, the Corporation is organized exclusively for the above stated purposes as described in Section 501©3 of the Internal Revenue Code and shall not carry on any activities not permitted to be carried on by an organization exempt from federal income tax under that section.

SIXTH: There shall be one class of members who may be asked to join on an annual basis as a means of raising funds for the operation of the museum. Members will not have voting rights; however, members will all have the same rights and privileges of membership and no one will be excluded due to the inability to pay a membership fee.

EIGHTH: No part of the net earnings of this Corporation shall inure to the benefit of any member, officer, or director of the corporation, or to any private individual, except that reasonable compensation may be paid for services rendered to or for the corporation in carrying out its purposes, and no member, officer, or director, or any private individual, shall be entitled to share in the distribution of any of the corporate assets upon dissolution of this Corporation Upon dissolution of the corporation or the termination of its activities, the assets of the Corporation remaining after the payment of all of its liabilities shall be distributed to one or more exempt purposes within the meaning of Section 501©3 of the Internal Revenue Code, or the corresponding section of any future tax code, or shall be distributed to a Federal, State, or City government, for a public purpose Any assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction in York County or the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as determined by that Court, which are organized and operated exclusively for such purposes.

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Subcircle
Principal Address:	97 Guinea Road
	Biddeford, ME 04005
Executive Director:	Scott McPheeters & Niki Cousineau
Contact Person/Phone Number:	Scott McPheeters, 207-229-4170
Est. Total Agency Budget for 2025/2026:	
Actual 2025/2026 Budget:	$71,000
Amount requested from the	

City of Biddeford: $4,000

What percent of your annual budget does this request represent: 6%

What percent of this request will be used towards salaries: 10%

What percent of this request will be used towards direct services/programming: 90%

Please provide your agency's mission statement: e page attached. Not fitting in this box

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

see attached

How is that need determined or measured?

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)

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

Client eligibility criteria:

Describe any fee or payment structure your organization charges for services:

Describe services provided:

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:

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

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

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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

Part 2

What accommodations are made to those applicants with zero income?

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I,_____, of _____

(Name) (Name of Agency)

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

_____.

(Title)

_____ _____

Signature/Title Date

*****ADDITIONAL INFORMATION*****

subcircle
www.subcircle.org | 97 Guinea Rd Biddeford, ME 04005

Dear Biddeford City Council,

On behalf of Subcircle, we sincerely thank you for the opportunity to apply for municipal funding. We respectfully request a grant of $4,000 in operational support, representing 8% of our annual budget. This support will enable us to continue offering valuable arts and cultural programs for Biddeford residents.

Subcircle has been an integral part of Biddeford's performing arts community since 2012, formally establishing itself as a Maine based nonprofit in 2021. Our programming focuses on three key areas: fostering new performance works through our artist residency program, offering opportunities for the Biddeford community to engage with local and visiting artists (through in-progress showings, artist talks, workshops etc.), creating original staged and immersive dance/theater productions, and presenting performance works that reflect Biddeford's unique history, culture, and geography.

Programming highlights 2023-2025 include:

- Presenting **BANDALOOP**, an internationally renowned vertical dance company performing *LOOM:FIELD* during Biddeford's 2023 Fringe Festival. (2023)
- The premiere of Subcircle's *Till the Tide* at the **Ogunquit Museum of American Art**, a site-specific performance addressing Ogunquit's history and climate change. (2023)
- Presenting MacArthur "Genius" grant recipient **Walter Kitundu's**, *Rekodi Maji* at Biddeford Pool's outer harbor, where his instrument-laden kayak collaborated with nature to create and transmit music. (2024)
- Presenting Philadelphia based choreographer **Shannon Murphy's** *To enter, we have to be okay with leaving*, a performative journey through a wooded pathway designed to illuminate connections between the erosion and deposition of soil and human relationships - using dance, music, puppetry, and poetry. (2025)
- **The Dollop In-Progress Series**, supporting the development of new works by 3 Maine-based choreographers. In 2025, we met our goal to expand Dollop into a 15-month cohort program. Moving forward, 3 Maine artists receive a $3,000 stipend, 3 opportunities to present their work at various stages of development, as well as feedback and documentation along the way.
- The premiere of *Blue Strawberry,* a Subcircle dance and dance-film exhibition at **TEDxDirigo** (2025)
- Performing our *Performance Playground* improvisational dance structure with local collaborators at Biddeford's Winterfest at The Foundry (2025)
- Offering **40 free community engagement events**, including 16 performance showings, 11 workshops, and 2 artist talks through our residency program. (Cumulative)
- Our annual **Holiday Craft Market**, showcasing 10-12 local artists annually, attracting 100+ attendees and receiving positive feedback from vendors (Annual).

These programs were made possible by the Maine Arts Commission, the Onion Foundation, the New England Foundation for the Arts, the Horizon Foundation, and local event sponsors. In total, we reached over 2,000 individuals.

In 2026 we look forward to:

- Hosting 13 new artists in residence at Subcircle Residency
- Hosting 10-13 community engagements offerings by artists in residency (in-progress showings, artist talks, workshops etc.)
- Premiering a new, evening length Subcircle work, *Some Other Body* - A solo performed by Niki Cousineau that explores aging through storytelling and movement.
- Presenting the final, shared showcase of our 2025/26 Dollop artist cohort at SPACE in Portland - May 8th+9th, 2026
- Welcoming out new 2026/27 Dollop Artist Cohort

Subcircle is committed to enhancing Biddeford's cultural vibrancy and providing arts programming that enriches our community. We are grateful for the City's consideration of our request for $4,000 to help sustain these important initiatives.

We look forward to the opportunity to discuss our request further.

Sincerely,

Scott McPheeters + Niki Cousineau
Subcircle Co-Directors

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

DEPARTMENT OF THE TREASURY

Date: JUN 17 2009

SUBCIRCLE INC
C/O NICOLE COUSINEAY
946 N RANDOLPH ST
PHILADELPHIA, PA 19123

Employer Identification Number:
56-2657381
DLN:
17053358359008
Contact Person:
KIMBERLY TUCKER ID# 31554
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30th
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 5, 2007
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.

Letter 947 (DO/CG)

SUBCIRCLE INC

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

Subcircle

PROGRAM DESCRIPTION

Please provide your agency's mission statement:

Subcircle's mission is to enhance and diversify the availability of performing arts in Southern Maine: Presenting our own creative work, supporting the development of other performing artists' work, offering public programming that reflects the needs of the community, and collaborating with local organizations that share our values.

Describe the Municipal or Social service need that your program addresses:

In Southern Maine, and particularly within Biddeford, there is limited access to arts programming - especially the performing arts. Creating greater access to the performing arts is at the forefront of our mission.

Subcircle currently removes barriers for underserved populations in the following ways:

- We remove barriers for economically disadvantaged populations by offering the vast majority of our programming for free.
- We remove barriers for disabled populations by
    - Making our artist talks available via zoom, using closed captioning.
    - Choosing wheelchair accessible performance sites.
    - Presenting artist work that is multi-sensory.
    - Presenting artists who deeply consider and prioritize access for disabled populations

- We remove barriers for BIPOC and LGBTQIA+ populations by prioritizing presenting the work of artists within these communities and prioritizing offering our free and low cost residencies to artists within these communities.
- We remove barriers for our geographically underserved community by generating greater access to local arts programming in the Biddeford region.
- We remove barriers for geographically underserved artists by providing more opportunities for local dancers to receive paid opportunities to both create and perform in new work.

How is that need determined or measured?

Between 2020-2022, Subcircle co-directors participated in the design of Biddeford's Cultural Plan. We learned from the Cultural Survey distributed to Biddeford residents in 2021 that: 92% of residents think it's VERY important that public art projects "make downtown vibrant and welcoming." 89% of residents AGREE that arts and culture should "be accessible and affordable to all." We refer back to these metrics when considering our organizational strategies and future programming.
We also measure the need for enhanced performing arts programming through testimonials and event attendance.

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)

SUBCIRCLE PRESENTS

We are an arts presenting organization, showcasing the work of local and visiting performance-based artists. Subcircle is dedicated to uplifting the creative voices of BIPOC and LGBTQIA+ performance-based artists and expanding access to performing arts within Southern Maine's geographically underserved community. As presenters, we support marginalized artists whose work offers valuable perspectives on the region's cultural, geographic, and environmental landscapes. Additionally, through our 15-month performance incubator program, dOllOP, we support 3 Maine-based choreographers annually in their development of new performance works. Participating artists receive a $3,000 stipend, 3 opportunities to showcase their work at various stages of development, and filmed documentation of their work at each stage. dOllOP strengthens relationships between Maine dancemakers and helps to make the creative process more accessible to Maine residents through in-progress showings and moderated artist conversations that are open to the public.

SUBCIRCLE CREATES

We are a dance and art installation company. We create live performances and dance films that challenge more conventional ways of experiencing dance.

SUBCIRCLE RESIDENCY

We are an arts artist residency. We prioritize hosting BIPOC and LGBTQ+ performance-based artists who are eager to engage with our community. Through our residency program, we offer free and low-cost residencies to BIPOC and LGBTQIA+ artists, who make up the majority of our season. Subcircle hosts 12-15 artists annually for 10-day creative residencies. During their residencies, the vast majority of artists host community engaged activities including in-progress showings, artist talks, and workshops/classes.

Outcomes we hope to achieve are:

- A deeper appreciation of the transformative power of the performing arts within our geographic region
- An perceived and felt sense of community, collaboration, and support within the performing arts community in Maine

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

We evaluate our success in the following ways:

Attendance

Between our 2023 and 2025 seasons, over 2000 Southern Maine residents have benefited from our programming.

Community Support
We trust that our programming is effective when local businesses (Time and Tide Coffee/Magnus on Water/FinestKind/Fika) eagerly offer to donate food/beverages to support our annual fundraiser.

Proposals for Collaboration
As our work becomes more visible and valued within the community, we receive more proposals for collaboration - most recently from SPACE (Portland) - who will collaborate on the 3rd dOllOP showcase in May of 2026, the Crewe Center for the Arts at USM - who has expressed interest in partnering with us for future programming, and Bates, Bowdoin, and Colby colleges who have expressed interest in collaborating on future student residency programs.

Artist Feedback / Surveys
We consistently hear that Subcircle Residency is the most supportive and inspiring residency that artists have ever attended, due to our sense of hospitality and efforts to engage artists with the community. Artists appreciate being hosted by other artists. Starting in 2026, we will be sending end of season (or program) evaluations to artists, requesting their feedback so we can continue to best serve artists into the future.

New Grants + Individual Contributions + and Continued Support Received

Client eligibility criteria:
There is no eligibility requirement to participate in Subcircle programming.

Describe any fee or payment structure your organization charges for services:
Most of our programs are free to the public. Between 2023-2025, Subcircle hosted 40 free community engagement offerings, including 16 in-progress performance showings, 11 workshops, and 2 artist talks. For more formally presented events, we sometimes charge a ticket fee - not usually exceeding $25.

Describe services provided:
Subcircle aims to maintain 15-20 community-engaged events annually, including workshops, artist talks, and performance showings, while increasing attendance, accessibility, and visibility. Our programming focuses on three key areas: incubating new performance works through our artist residency program, creating original staged and immersive dance/theater productions, and presenting works of professional artists that reflect and/or comment on Biddeford's history, culture, and geography. Through all of this work, we provide greater access to performing arts events, enriching the lives of Biddeford residents and visitors.

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:
Subcircle does not maintain a facility in downtown Biddeford. In the past, we have presented community engaged events in each of the former Engine locations, Banded Brewing, the Pepperell Mill Campus, Magnus on Water, Sacred Profane, J. Richard Martin Community Center, The Levee, The Foundry Elements, The Temple at Ocean Park, and Vines Landing in Biddeford Pool. Moving forward, we look to also program events at the McArthur Library and City Theater.

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

Subcircle considers a unit of service to be a single event such as a performance, artist talk, workshop, or collaboration within events such as Fringe Fest and/or Winter Fest.

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

The inclusion and consideration of our community in planning Subcircle programs is paramount and takes place in the following ways:

In order to present the work that best suits our community, we often collaborate with organizations whose missions align with ours. Past collaborations have taken place with organizations such as Heart of Biddeford, Engine, Opera House Arts, and Monkeyhouse (Malden, MA). We've also built strong relationships with local businesses such as Lofts at The Levee who acted as project sponsor and host venue for BANDALOOP in 2023.

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

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2026

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 5, 2025**. Applications received after March 5th will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: SMVMCA

Principal Address: 83 Stanley Road, Springvale, ME 04083

Executive Director: RICHARD LANGLAIS

Contact Person/Phone Number: ANGELA LeBLANC

Est. Total Agency Budget for 2024/2025: SEE ATTCH

Actual 2023/2024 Budget:

Amount requested from the

Part 2

What accommodations are made to those applicants with zero income?

ALL THAT IS REQUIRED IS AN HONORABLE DISCHARGE

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program: SEE ATTCH

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

102

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

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

0 - VAULTS ARE EXTRA

Unit of service cost: _____

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

BOARD OF DIRECTORS

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

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

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

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

VALIDATION

SOUTHERN MAINE VETERANS MEMORIAL CEMETERY ASSOCIATION

83 Stanley Road, Springvale, Me 04083
southernmaineveteranscemetery.org
Email: SMVMCA198@gmail.com

Chairman
Dick Langlais

Vice Chairman
Kevin Warden

Treasurer
Curtis Mills

Secretary
Ron Rivard

Trustees
Ray Parent
Bob Champagne
Roger Watson

Ex Officio
Superintendent

Board Members
James E. N. Bachelder
Dale Midgely
Penny Mills
Angela LeBlanc
Jessica Violette
John Flagler
Linda Smilie
Dan Caron
Nadine Gookin
David Contois
Bruce Knight
Joe Doiron

Mission Statement

The Southern Maine Veterans Cemetery, located in Springvale, Maine, was created to honor veterans in our communities with a final resting place that is garnished with reverence and perennial beauty.

The State of Maine is responsible only for general maintenance: removing grass, plowing snow, and the opening and closing of grave sites.

Beautification projects for the cemetery are the sole responsibility of the Southern Maine Veterans Cemetery Memorial Association.

The Association has completed many projects with distinction such as the *enclosure of the Committal Chapel*, the *Pow-MIA Monument* which has become an educational landmark for families, visitors and school groups and now the monument to *Women of the Armed Forces*..

Our fundraising continues for beautification efforts which will never cease for this hallowed ground.

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

DEPARTMENT OF THE TREASURY

Date: SEP 24 2015

SOUTHERN MAINE VETERANS MEMORIAL
CEMETERY ASSOCIATION INC
83 STANLEY ROAD
SPRINGVALE, ME 04083-0000

Employer Identification Number:
01-0545343
DLN:
26053653001235
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 15, 2014
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 retroactive reinstatement under Section 4 of Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

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

SMVMCA

Treasurers Report
August 2025

Partners Accounts		
Checkbook Balance	$	11,900.35
Vase Fund Savings	$	4,721.47
Regular Savings	$	8,287.82
Peoples Choice		
Savings	$	5.00
Peoples Choice CD 3 month (Oct 5th 2025)	$	15,765.34 rate 3.73
3 Month (Aug 11th 2025)	$	10,213.57 rate 3.73
Overall Total:	$	50,893.55
Restricted Funds Brad Hoffman Honor In Stone (H.I.S.) Fund	$	24,899.16
Memorial Walkway	$	590.12
Restricted Total:	$	25,489.28
Available Funds:	$	25,404.27

Treasurer:_____ **Date:**_____

SOUTHERN MAINE VETERANS
MEMORIAL CEMETERY ASSOCIATION
83 Stanley Road, Springvale, ME 04083
Email: SMVMCA198@gmail.com

Chairman
Dick Langlais

Vice Chairman
Kevin Warden

Treasurer
Curtis Mills

Secretary
Nadine Gookin

Trustees
Bob Champagne
Roger Watson

Ex Officio
Jeffrey Pooler

Board Members
James Bachelder
Penny Mills
Angela LeBlanc
John Flagler
Linda Smilie
Dan Caron
Nadine Gookin
David Contois
Joe Doiron
Bruce Knight
Arthur Rocray
Linwood Dahl

Projected Expenses 2026-2027

Bond Insurance	$147.00
Web Page Annual Fee	$71.00
Bureau of Corporation Fee	$35.00
Purchase of Items for Sale	$1,600.00
Office Supplies	$235.00
Sales Tax (projected)	$200.00
TOTAL	$2,288.00

Capital Expenses

Women Veteran Monument	$25,000.00
Vietnam Veteran Monument	$40,000.00
TOTAL	$65,000.00

Projected Income

Sales	$2,500.00
General Publi	$1,000.00
Cities and Towns	$15,000.00
Bike Ride	$6,000.00
Service Clubs/Post	$1,000.00
TOTAL	$25,500.00

SOUTHERN MAINE VETERANS MEMORIAL CEMETERY ASSOCIATION

83 Stanley Road, Springvale, Me 04083
southernmaineveteranscemetery.org
Email: SMVMCA198@gmail.com

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Angela LeBlanc
Jessica Violette
John Flagler
Linda Smilie
Dan Caron
Nadine Gookin
David Contois
Bruce Knight
Joe Doiron

Februar25, 2025

Mr. James Bennett – City Manager
Att: Shelly MacNeill
PO Box 586 – Main St.
Biddeford, ME 04005

Dear Mr. Bennett

The Southern Maine Veterans Memorial Cemetery Association has been accomplishing its mission of beautification and improvements to the hallowed ground within which lie our fallen heroes ***including 102 interments from Biddeford.***

The enclosure of the Committal Shelter which shields families and guests from adverse weather conditions has been completed on time and within budget. Our efforts are now focused upon a memorial honoring the ***Women of the Armed Forces.***

SMVMCA is a 501{c} 3 non-profit organization, staffed by volunteers, and is **not funded by the state or the federal government**..

As a service to your veteran community, we ask that you consider a donation in the same amount of **$2000.00**. Any amount would be greatly appreciated.

Attached you will find a Mission Statement and a financial report of the Association. With deep appreciation for your consideration and generosity,

Angela LeBlanc – seascapes333@gmail.com – 404-862-8182

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Saco Pathfinders Snowmobile Club
Principal Address:	PO Box 27
	Saco, Maine 04072
Executive Director:	Doug Doherty
Contact Person/Phone Number:	Doug Doherty 207-332-0017
Est. Total Agency Budget for 2025/2026:	$18,200
Actual 2025/2026 Budget:	$18,200
Amount requested from the	

City of Biddeford: $1600

What percent of your annual budget does this request represent: 9%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: To maintain safe trails in Saco, Biddeford, Dayton, and Scarborough

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

We are the local snowmobile club serving Saco, Biddeford, Dayton, and Scarborough. All of these communities once had their own snowmobile clubs. For varying reasons, all of these clubs closed, with the Saco Pathfinders taking on the responsibility of maintaining the trails through these communities. The funds we are requesting are solely generated by snowmobile registrations and not from the city tax base. We are a 100% volunteer organization.

How is that need determined or measured?

We use these funds to maintain equipment used to keep the trails clear of debris and to maintain nearly 50 bridges on our trail system. We also have a club house on Heath Rd in Saco. These funds help keep the lights on at 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)

The equipment maintenance is our main focus and where much of our funds go. We use a side by side and ATV for trail maintenance. We also have two brush hogs which run every weekend from September to December to clear brush back to keep the trails approximately 20' wide. Bridge maintenance is an ongoing task every year as well. The decking on the bridges requires replacing every few years. Bridges range from 20' to over 70' in length. Each timber we use for decking costs approximately $10 and we use between 250 and 400 boards annually. In the winter, the side by side and ATV have tracks, so we use them to groom the trails. We also have two heavy duty snowmobiles to groom the trails. Our clubhouse is located in North Saco, and these funds help pay to keep the club house functioning. Our trails are used by cross country skiers, snowshoers, fat-tire bikers, dog walkers, horseback riders, etc. At landowner request, we DO NOT allow ATVs or Dirtbikes on our trails as they do too much damage.

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

The Department of Inland Fisheries and Wildlife monitor our trail system to ensure trails are up to state standards for snowmobile trails.

Client eligibility criteria:

Not sure what this means, but 100% of the funds we receive go into trail, equipment, and facility maintenance.

Describe any fee or payment structure your organization charges for services:

We have a family membership for $35 annually. Of that, $20 is kept inhouse. and $15 is sent to the Maine Snowmobile Association. The MSA is the lobbying group who look out for the snowmobile industry in Maine.

Describe services provided:

100% of the funds we receive go into trail, equipment, and facility maintenance.

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:

We maintain the remaining snowmobile trails in Biddeford, mostly along the Dayton line.

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

Trail maintenance and equipment upkeep.

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

Our trail system connects to the Lyman, Buxton, and Gorham trail systems. Those clubs also use snowmobile registration funds from their towns to maintain their trails.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

We are not a 501C-3 organization (most snowmobile clubs aren't). We are a T13-B non-profit as recognized by the State of Maine. That document is attached.

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

Part 2

What accommodations are made to those applicants with zero income?

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I, Douglas Doherty, of Saco Pathfinders SC

(Name) (Name of Agency)

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

(Title)

Signature/Title

2/17/2026

Date

ADDITIONAL INFORMATION

Saco Pathfinders Snowmobile Club Non-Profit Status T13-B

Tax ID # 23-7307494

MAINE
Department of the Secretary of State
Bureau of Corporations, Elections and Commissions

Corporate Name Search

Information Summary

Subscriber activity report

This record contains information from the CEC database and is accurate as of: Thu Jan 17 2019 17:22:58. Please print or save for your records.

Legal Name	Charter Number	Filing Type	Status
SACO PATHFINDERS	19730001ND	NONPROFIT CORPORATION (T13-B)	GOOD STANDING

Filing Date	Expiration Date	Jurisdiction
06/21/1973	N/A	MAINE

Other Names	(A=Assumed ; F=Former)
NONE	

Clerk/Registered Agent

BRUCE PLOUFFE
PO BOX 27
SACO, ME 04072

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Day One
Principal Address:	86 Tandberg Trail. Windham, Maine 04062
	Mailing address is PO Box 1360 Windham, ME 04062
Executive Director:	Becky Humphrey
Contact Person/Phone Number:	Renee Ronfeldt, 207-893-0386 . ReneeR@day-one.org
Est. Total Agency Budget for 2025/2026:	FY25 Budget was $3,815,619.39 and FY26 Budget -$4,511,906.54
Actual 2025/2026 Budget:	FY25 Actuals - $3,697,207.90
Amount requested from the	

City of Biddeford: $2,000

What percent of your annual budget does this request represent: <1%

What percent of this request will be used towards salaries: 0

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement:
Day One improves the health of Maine by providing substance us, mental health, and wellness services to youth and families.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Day One provides a full continuum of substance use and mental health services designed to reconnect individuals, youth, and families to paths of healing and recovery. Day One operates the only adolescent residential substance use programs in Maine regardless of insurance. Referrals come from all over the State for these programs.

How is that need determined or measured?

The need for services is determined through referral data received. Every client goes through the intake process within our outpatient program. They will be assigned a clinician who will do a full assessment to determine which level of care or programs would be most appropriate for the client.

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)

The variety of programs Day One offers continue to grow with the needs of the communities we serve and include: Case Management, Substance Use Treatment, Mental Health Treatment, Youth Residential Treatment, Medication Management, School based services, as well as unhoused youth services . The many program offerings display how Day One is creatively and strategically trying to reach our community members in need. With funding support Day One can implement cost effective prevention efforts such as securing additional counseling materials, peer support group activities, educational resources for families, and partial subsidies for therapy sessions (recognizing that many families face financial barriers to accessing mental health and substance use support). Funding would also help us to increase capacity to serve more teen girls and boys through our substance use residential programs which are the only Adolescent Residential Substance use programs in Maine regardless of insurance. Research shows that early mental health intervention can reduce school dropouts, juvenile justice involvement, and long -term healthcare costs.

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

Day One maintains a strategic plan which is reviewed annually to track progress. We have an operational quality improvement plan which reviews any incidents to guide necessary plan changes. We additionally have a Quality Committee that reviews set performance measure targets to closely measure progress and challenge areas.

Client eligibility criteria:

Day One accepts all referrals regardless of ability to pay.

Describe any fee or payment structure your organization charges for services:

Funding is primarily Fee for Service driven using established MaineCare and commercial rate structures. Several contracts with the State and various school systems help subsidize what work cannot be billed. Day One needs to raise a total of $141,780 to cover all expenses not supported by direct billing which is only 3% of the entire budget.

Describe services provided:

Day One provides a full continuum of substance use and mental health services including Case Management, Substance Use Treatment, Mental Health Treatment, Youth Residential Treatment, Medication Management, Unhoused Youth Services, and School Based Services. We also just launched a new program, TREATME Now, which is a rapid response treatment model for adolescent substance use that works collaboratively with primary care offices.

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, Day One has an office in Biddeford and our programs are open to all residents from Biddeford.

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

Service unit definitions vary by different Day One programs. In general a unit is a client who has been screened for ACES as part of the assessment process, is receiving the appropriate care within that program and demonstrating meeting treatment goals. All our programs follow a similar unit of service but would include specific wording used for that particular program.

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

Day One collaborates with many organizations, including local hospitals, law enforcment, homeless teen shelters, school systems, as well as mental health agencies and community partners. By working together with these other organizations more services can be provided to those who need it when they need it, resulting in greater success.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

No, it hasn't been revoked.

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

Part 2

What accommodations are made to those applicants with zero income?

Day One accepts all referrals regardless of ability to Pay.Our agency is committed to ensuring that financial hardship doesn't prevent individuals or families from accessing our services. For applicants unable to pay,we exercise a charity care policy which allows for a sliding scale for payment, based on ability to pay.

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

If any agency does not maintain certain financial information please write NA in section provided

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

Annually

Funding sources for program: N/A- Request is under $5,000

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I, Cassandra Rebecca Humphrey, of Day One
(Name) (Name of Agency)

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

Cassandra Rebecca Humphrey, CEO
Signature/Title

2/13/2026
Date

ADDITIONAL INFORMATION

Dear Biddeford City Council Members,

Day One has been diligently serving the residents of Maine for over 50 years. Our mission is to improve the health of Maine by providing substance use, mental health, and wellness services to youth and families. We provide a full continuum of substance use and mental health services designed to reconnect individuals, youth, and families to paths of healing and recovery. These services include Case Management, Substance Use Treatment, Mental Health Treatment, Youth Residential Treatment, Medication Management, Unhoused Youth Services, and School Based Services. Last fiscal year, Day One served 81 individuals from Biddeford, half of those individuals served were under the age of 18.

Day One operates the only Adolescent Residential Substance Use programs in Maine regardless of insurance. Because of this program being available to all youth in need within Maine two youth from Biddeford were able to receiving this lifesaving treatment at Day One last fiscal year 2025. Referrals come from all over the State for these programs because our Youth Residential Treatment Centers are the only of its kind in Maine. We are looking to increase capacity to serve more youth, expand our school-based services, as well as strengthen our case management services that directly help people with increasingly complex health problems navigate the challenges of medical care coordination, employment, housing, financial assistance, and transportation.

Thank you for your consideration.

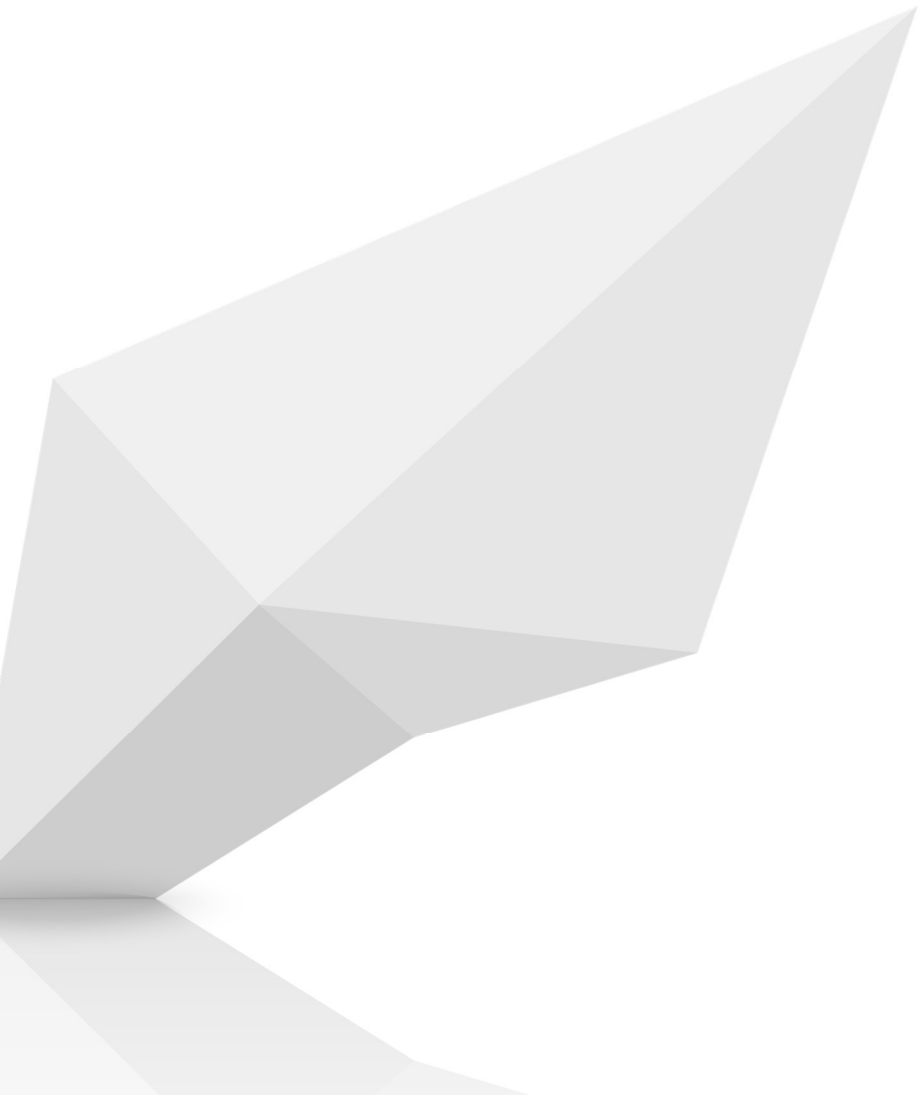
With appreciation,

Becky Humphrey
Chief Executive Officer

Day One

Financial Statements and Supplementary Information

Years Ended June 30, 2025 and 2024



WIPFLI

Independent Auditor's Report

To the Board of Directors
Day One
Windham, Maine

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Day One (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Day One as of June 30, 2025 and 2024, 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 ("GAAP").

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Day One and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Day One's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Day One's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Day One's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of support and revenue by program and the schedule of expenditures of department agreements, as required by *Maine Uniform Accounting and Auditing Practices for Community Agencies* (MAAP) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025, on our consideration of Day One'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 Day One'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 Day One's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

South Portland, Maine
December 23, 2025

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Day One
Statements of Financial Position

June 30,	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	$ 32,919	$ 136,677
Accounts receivable, net of allowance for credit losses of approximately $31,000 at June 30, 2025 and $17,000 June 30, 2024	222,333	178,125
Grants receivable	170,745	188,997
Contributions receivable	48,320	89,808
Prepaid expenses	22,003	18,395
Total current assets	496,320	612,002
Property and equipment:		
Property and equipment	2,281,180	2,281,401
Less: Accumulated depreciation	(587,896)	(500,185)
Property and equipment, net	1,693,284	1,781,216
Right of use assets - operating leases	64,404	93,120
Total assets	$ 2,254,008	$ 2,486,338
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	$ 270,845	$ 285,108
Accrued salary, benefits and compensated absences	170,404	135,835
Refundable advance liabilities	20,136	20,099
Line of credit	110,000	75,000
Current portion of long-term debt	27,072	25,616
Current portion of lease liabilities - operating	27,225	27,225
Current portion of lease termination liability	26,267	35,022
Total current liabilities	651,949	603,905
Long-term liabilities:		
Long-term debt, net of current portion	611,880	637,971
Lease liabilities - operating, net of current portion	39,354	66,579
Lease termination liability, net of current portion	-	26,267
Total long-term liabilities	651,234	730,817
Total liabilities	1,303,183	1,334,722
Net assets:		
Without donor restrictions		
Undesignated	(177,641)	(83,960)
Investment in property and equipment (net of related debt)	1,054,332	1,117,629
Total without donor restrictions	876,691	1,033,669
With donor restrictions	74,134	117,947
Total net assets	950,825	1,151,616
Total liabilities and net assets	$ 2,254,008	$ 2,486,338

See accompanying notes to financial statements.

Day One
Statement of Activities

Year Ended June 30, 2025	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue:			
Residential programs	$ 1,582,404	$ -	$ 1,582,404
Community based	1,898,448	46,450	1,944,898
Fundraising and donations	40,124	-	40,124
Other income	4,750	-	4,750
Net assets released from restriction	90,263	(90,263)	-
Total revenue	3,615,989	(43,813)	3,572,176
Expenses			
Program expenses:			
Residential programs	1,406,604	-	1,406,604
Juvenile justice program	-	-	-
Community based	1,766,162	-	1,766,162
Total program expenses	3,172,766	-	3,172,766
Supporting services:			
Management and general	518,749	-	518,749
Fundraising	81,452	-	81,452
Total expenses	3,772,967	-	3,772,967
Change in net assets	(156,978)	(43,813)	(200,791)
Net assets, beginning of year	1,033,669	117,947	1,151,616
Net assets, end of year	$ 876,691	$ 74,134	$ 950,825

See accompanying notes to financial statements.

Day One
Statement of Activities

Year Ended June 30, 2024	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue:			
Residential programs	$ 1,444,043	$ 19,000	$ 1,463,043
Juvenile justice program	156,533	-	156,533
Community based	1,855,552	91,908	1,947,460
Other grant income	325,650	-	325,650
Fundraising and donations	33,147	-	33,147
Interest	5	-	5
Other income	56,252	-	56,252
Net assets released from restriction	196,447	(196,447)	-
Total revenue	4,067,629	(85,539)	3,982,090
Expenses:			
Program expenses			
Residential programs	1,276,846	-	1,276,846
Juvenile justice program	134,969	-	134,969
Community based	1,817,758	-	1,817,758
Total program expenses	3,229,573	-	3,229,573
Supporting services:			
Management and general	757,707	-	757,707
Fundraising	38,400	-	38,400
Total expenses	4,025,680	-	4,025,680
Change in net assets	41,949	(85,539)	(43,590)
Net assets, beginning of year	991,720	203,486	1,195,206
Net assets, end of year	$ 1,033,669	$ 117,947	$ 1,151,616

See accompanying notes to financial statements.

Day One
Statement of Functional Expenses

Year Ended June 30, 2025	Program Expenses: Residential	Program Expenses: Juvenile Justice	Program Expenses: Community Based	Program Expenses: Total Program Expenses	Management and General	Fundraising	Total
Salaries	$ 844,294	$ -	$ 1,039,395	$ 1,883,689	$ 331,922	$ 60,675	$ 2,276,286
Payroll taxes and fringe benefits	124,562	-	169,285	293,847	53,627	10,327	357,801
Consultants and professional fees	7,375	-	200,872	208,247	38,648	51	246,946
Technology	53,629	-	61,255	114,884	24,667	1,906	141,457
Occupancy and utilities	27,773	-	49,382	77,155	5,558	221	82,934
Provision for credit losses	3,518	-	94,465	97,983	-	-	97,983
Insurance	41,102	-	33,644	74,746	10,599	1,551	86,896
Depreciation	66,205	-	17,980	84,185	3,039	487	87,711
Materials and supplies	61,621	-	4,578	66,199	4,415	836	71,450
Telephone	16,255	-	19,489	35,744	3,482	558	39,784
Staff and client travel	11,057	-	20,944	32,001	893	-	32,894
Advertising	15,525	-	7,247	22,772	596	1,071	24,439
Interest	38,080	-	558	38,638	20,935	-	59,573
Repairs and maintenance	21,983	-	21,593	43,576	5,573	513	49,662
Bank and payroll service charges	7,272	-	7,762	15,034	8,434	458	23,926
Service provider tax	31,492	-	-	31,492	-	-	31,492
Licenses and membership dues	6,772	-	7,016	13,788	2,831	604	17,223
Staff education and training	8,067	-	3,368	11,435	2,289	2,010	15,734
Consumer rewards and recreation	14,096	-	659	14,755	-	-	14,755
Equipment lease	5,926	-	6,590	12,516	1,235	184	13,935
Miscellaneous	-	-	80	80	6	-	86
Total expenses	$ 1,406,604	$ -	$ 1,766,162	$ 3,172,766	$ 518,749	$ 81,452	$ 3,772,967

See accompanying notes to financial statements.

Day One
Statement of Functional Expenses

Year Ended June 30, 2024	Program Expenses: Residential	Program Expenses: Juvenile Justice	Program Expenses: Community Based	Program Expenses: Total Program Expenses	Management and General	Fundraising	Total
Salaries	$ 724,195	$ 97,332	$ 1,035,837	$ 1,857,364	$ 385,044	$ 17,460	$ 2,259,868
Payroll taxes and fringe benefits	134,955	18,245	191,610	344,810	72,461	5,593	422,864
Consultants and professional fees	2,032	830	276,159	279,021	52,710	1,184	332,915
Technology	64,199	6,039	52,675	122,913	37,921	2,304	163,138
Occupancy and utilities	19,760	525	40,946	61,231	23,637	89	84,957
Loss on lease termination	-	-	-	-	90,475	-	90,475
Provision for credit losses	3,822	-	69,741	73,563	-	-	73,563
Insurance	35,817	3,839	28,687	68,343	7,970	1,360	77,673
Depreciation	35,538	194	25,764	61,496	14,619	594	76,709
Materials and supplies	47,978	43	7,481	55,502	5,843	435	61,780
Telephone	18,688	2,031	17,719	38,438	11,825	558	50,821
Staff and client travel	13,910	-	22,953	36,863	1,958	4	38,825
Advertising	50,485	1,716	15,043	67,244	12,235	6,645	86,124
Interest	40,102	-	-	40,102	7,016	-	47,118
Repairs and maintenance	18,179	111	14,387	32,677	8,689	234	41,600
Bank and payroll service charges	5,542	512	4,433	10,487	12,980	207	23,674
Service provider tax	24,893	-	-	24,893	-	-	24,893
Licenses and membership dues	5,534	1,913	4,958	12,405	5,000	1,606	19,011
Staff education and training	4,862	638	2,025	7,525	763	15	8,303
Consumer rewards and recreation	9,937	-	1,589	11,526	95	-	11,621
Equipment lease	12,500	1,001	5,559	19,060	5,144	108	24,312
Miscellaneous	3,918	-	192	4,110	1,322	4	5,436
Total expenses	$ 1,276,846	$ 134,969	$1,817,758	$ 3,229,573	$ 757,707	$ 38,400	$ 4,025,680

See accompanying notes to financial statements.

Day One
Statements of Cash Flows

Years Ended June 30,	2025	2024
Cash flows from operating activities:		
Change in net assets	$ (200,791)	$ (43,590)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation and amortization	87,711	76,709
Amortization of loan origination fees	332	334
Provision for credit losses	97,983	73,563
Non-cash right of use asset - operating leases expense	28,716	36,354
(Increase) decrease in operating assets:		
Accounts receivable	(142,191)	(96,060)
Grants receivable	18,252	42,167
Contributions receivable	41,488	102,591
Prepaid expenses	(3,608)	12,679
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(14,263)	(81,413)
Accrued salary, benefits and compensated absences	34,569	(7,239)
Refundable advance liabilities	37	(158,599)
Lease liabilities - operating	(27,225)	(36,254)
Lease termination liability	(35,022)	61,289
Net cash flows from operating activities	(114,012)	(17,469)
Cash flows from investing activities:		
Proceeds from sale of property and equipment	221	-
Purchase of property and equipment	-	(333,997)
Net cash flows from investing activities	221	(333,997)
Cash flows from financing activities:		
Principal payments on long-term debt	(24,967)	(23,505)
Advances on the line of credit	100,000	200,000
Repayments on the line of credit	(65,000)	(125,000)
Net cash flows from financing activities	10,033	51,495
Net change in cash and cash equivalents	(103,758)	(299,971)
Cash and cash equivalents at beginning of year	136,677	436,648
Cash and cash equivalents at end of year	$ 32,919	$ 136,677

Day One
Statements of Cash Flows (Continued)

Supplemental disclosure of cash flow information:	2025	2024
Cash paid during the year for:		
Interest	$ 59,242	$ 46,785

Schedule of noncash investing and financing activities:

Upon the termination of the South Portland lease during 2024, Day One disposed of the right-of-use asset and liability totaling $150,136. Day One also incurred a lease remeasurement occurrence during 2024 and disposed of a right-of-use asset and liability with a balance of $34,590 and added a right-of-use asset and liability of $97,784.

See accompanying notes to financial statements.

Day One
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Day One (the "Organization") was organized in 1973 as a nonprofit corporation under the laws of the State of Maine. The Organization's mission is to improve the health of Maine by providing substance use, mental health and wellness services to youth and families. The Organization strives to accomplish this mission through the following major programs:

- **Residential Services** – The Organization's flexible stay substance use disorder treatment program with an average stay of three months offers an intensive therapeutic community for clients ages 13-18.
- **Juvenile Justice Programs** – Substance abuse evaluations and a comprehensive array of treatment services were provided through June 30, 2023 at both the *Long Creek Youth Development Center* and *Mountain View Correctional Center* and funded through contracts with the Maine Department of Corrections. Day One also partnered with the Maine Department of Corrections to operate a 24-hour care facility for youth and the funding for that pilot program ended September 30, 2023.
- **Community-Based Programs** – A variety of services are available to help adults, adolescents and families with substance use and mental health challenges. Services include screening and assessment to determine the treatment needs of each client. Services available in a community setting include outpatient therapy, medication management, case management, outreach to homeless teens, medication assisted treatment as well as home and community treatment. Services are delivered in a variety of settings including traditional offices, schools, teen centers, in the home or via telehealth.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported, as follows:

- **Net Assets Without Donor Restrictions** – Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of contribution.
- **Net Assets With Donor Restrictions** – Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources must be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with 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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all cash and other highly liquid investments with an initial maturity of three months or less from the date of purchase to be cash equivalents.

Accounts Receivable and Credit Policy

Accounts receivable are reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing various behavioral health services. Accounts receivable are recorded at their estimated net collectible amounts from third party payors, MaineCare and others. The transaction price is determined by reducing the standard charge by any contractual adjustments and discounts.

Management provides for probable uncollectible amounts through a charge to expense and a credit to the valuation allowance. Balances that are still outstanding after management has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The estimate of the allowance for credit losses is based on an analysis of historical loss experience, current receivables aging, and management's assessment of current conditions and expected changes during a reasonable and supportable forecast period. The Organization uses an aging method to estimate allowances for credit losses. Management assesses collectability by pooling receivables with similar risk characteristics and evaluates receivables based on payor types.

The following is a roll forward of the allowance for credit losses:

Years Ended June 30,	2025	2024
Balance at beginning of year	$ 17,012	$ 19,683
Provision for credit losses	97,983	73,563
Write-offs	(83,958)	(76,234)
Balance at end of year	$ 31,037	$ 17,012

Note 1: Summary of Significant Accounting Policies (Continued)

Grants Receivable

Grants receivable represent amounts due from various grants and contracts entered into with the State of Maine. The amounts due under these contracts are expected to be fully collectible and thus no allowance for uncollectible amounts has been established.

Contributions Receivable

Contributions receivable or unconditional promises to give are recorded as receivables in the year pledged. Conditional promises to give are recognized only when the conditions on which they depend are substantially met. Promises to give whose eventual uses are restricted by the donors are recorded as increases in temporarily restricted net assets. Unrestricted promises to give to be collected in future periods are also recorded as an increase to donor restricted net assets and reclassified to unrestricted net assets when received, unless the donor's intention is to support current-period activities.

Management individually reviews all past due promises to give balances and estimates the portion, if any, of the balance that will not be collected. The carrying amounts of promises to give are reduced by allowances that reflect management's estimate of uncollectible amounts.

Property and Equipment

The Organization's capitalization policy is based on items purchased with a value greater than $5,000 and a useful life of more than one year. Property and equipment are carried at cost, if purchased, or estimated fair value at the date of receipt, if donated. Maintenance and repairs, which do not significantly extend the value or life of the property and equipment, are expensed as incurred.

The Organization depreciates property and equipment using the straight-line method over the following estimated useful lives of the assets:

Building and improvements	15-31.5 years
Furniture and equipment	3-10 years
Vehicles	5 years

Depreciation and amortization expense for the years ended June 30, 2025 and 2024, was $87,711 and $76,709, respectively.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition

MaineCare Revenue and Client Fees

The Organization's clients are supported by governmental agencies as well as third-party payors. The Organization derived approximately 71% and 49% of its revenues from the State of Maine MaineCare program, client fees and insurance reimbursement for the years ended June, 30, 2025 and 2024, respectively.

MaineCare, insurance and client fees are recorded at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing services. These amounts are due from patients, commercial insurance companies and MaineCare. Generally, the Organization bills the patients and third-party payors on a weekly basis after the services are provided. Revenue is recognized in the period the performance obligations are satisfied, and collection is typically within 30 days.

Performance obligations are determined based on the nature of the services provided and are generally satisfied over time. For these services, the Organization measures the performance obligation based on each service provided as the customer simultaneously receives and consumes the benefits provided as the services are performed. In this case, the recognition of the obligation over time yields the same result as recognizing the obligation at a point in time. Revenue from performance obligations satisfied over time is recognized based on contractual rates established by third-party payors for the services provided.

The Organization determines the transaction price based on standard charges for the goods and services provided. The majority of services are billed and collected based on rates approved by MaineCare.

Revenues from MaineCare, client fees, and insurance reimbursement, net of contractual allowance, recognized over time were $2,541,795 and $1,932,255 for the years ended 2025 and 2024, respectively. Accounts receivable from MaineCare and client fees, net of the allowance, were $187,837 and $159,545 for the years ended June 30, 2025 and 2024, respectively. Accounts receivable from MaineCare and client fees were $145,490 on July 1, 2023.

Management has determined the nature, amount, timing and uncertainty of revenue and cash flows are most significantly affected by admissions and the outpatient census.

Program Service Fees

Program service fees are derived from counseling services provided to various schools. The revenue is a set fee for the school year and is billed monthly over the 10-month school year. The services are bundled into one performance obligation as the services are not separately distinct. In this case, the customer receives and consumes the benefits as the services are provided and, thus, the revenue is recognized over time.

Revenues from program service fees recognized over time were $118,068 and $199,174 for the years ended June 30, 2025 and 2024, respectively. Accounts receivable from program services fees were $34,496 and $18,580 for the years ended June 30, 2025 and 2024, respectively. Accounts receivable from program service fees were $10,138 on July 1, 2023.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Program service fees applying to services to be rendered in future periods are recorded as deferred revenue when received and reflected as support in the year when the program service fees are earned.

Contribution and Grant Revenue

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit barrier, which is more than trivial, that must be overcome before the revenue can be earned and recognized.

- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions.

When a donor restriction expires, i.e., when a stipulated time restriction or purpose restriction ends, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant agreement.

Grant awards that are contributions: Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Note 1: Summary of Significant Accounting Policies (Continued)

Contribution and Grant Revenue (Continued)

The Organization derived approximately 22% and 41% of its revenues from the State of Maine pass-through grant awards for the years ended June 30, 2025 and 2024, respectively. These grants have been classified as contributions based on the terms of the grant agreements. Grant revenue is recognized as allowable costs are incurred. Grant monies that are advanced to the Organization prior to expenditures being incurred are recorded as a refundable advance liability.

Grant awards that are exchange transactions: Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability. Grant awards that were considered exchange transactions under a fee-for-service arrangement were $29,973 and $41,895 during the years ended June 30, 2025 and 2024, respectively.

Lease Accounting

The Organization is a lessee in a noncancelable operating lease. If the contract provides the Organization the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The Organization has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate since the implicit rate in the lease contract is not readily determinable.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, the Organization has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause or significant penalty and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease

Note 1: Summary of Significant Accounting Policies (Continued)

Lease Accounting (Continued)

expense. The Organization recognizes short-term lease cost on a straight-line basis over the lease term.

The Organization separates the lease components of a contract and its associated non-lease components for leases of buildings (i.e., lessor-provided maintenance and other services). The Organization has elected to not to separate lease and non-lease components to determine the lease payment for fixed equipment and office equipment.

Functional Allocation of Expenses

The costs of providing various programs and supporting services have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services based on labor hours and total direct costs incurred by the program.

Advertising

Advertising costs are charged to operations when incurred and are primarily related to staff recruitment. Advertising expenses were $24,439 and $86,124 for the years ended June 30, 2025 and 2024, respectively.

Income Taxes

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 is classified as public charity. The Organization is also exempt from state income tax.

The Organization assesses whether it is more likely than not that a tax position will be sustained upon examination of the technical merits or the position, assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of the tax position is not recognized in the financial statements. The Organization recorded no assets or liabilities for uncertain tax positions or unrecognized tax benefits.

Note 2: Contributions Receivable

Contributions receivable consist mainly of unconditional promises to give by the United Way. The amount pledged for June 30, 2025, is $46,450 and the amount pledged for June 30, 2024, was $89,808. Management expects payment in full during the next fiscal year. Based on management’s evaluation of outstanding contributions receivable, it has concluded that realization of losses will be immaterial and no allowance for uncollectible unconditional contributions receivable is necessary.

Note 3: Grant Receivables, Payables and Refundable Advance Liabilities

Grant Receivables

Grants receivable consist of amounts due from the State of Maine from various contract audit settlements and financial report close-outs. Grants receivable from State agencies were $170,745 and $188,997 as of June 30, 2025 and 2024, respectively.

Grant Payables

Included in accounts payable and accrued expenses are amounts due to State agencies under payment agreements. A payment agreement was entered into for $203,123 for the year ended June 30, 2024 with monthly payments of $9,925 due until the balance was paid in full. This agreement was amended and restated during the year ended June 30, 2025 to reflect payments made and additional amounts owed under agreement closeouts for grant contracts. The payment agreement totaled $113,631 with monthly payments of $5,148 due until the balance has been paid in full. The balance of the payment agreement is $113,631 and $179,617 as of June 30, 2025 and 2024, respectively.

Refundable Advance Liabilities

Grant awards received are reported as refundable advance liabilities until the conditions are substantially met or explicitly waived. The refundable advance liabilities were $20,136 and $20,099 as of June 30, 2025 and 2024, respectively.

Note 4: Property and Equipment

A summary of property and equipment is as follows as of June 30, 2025 and 2024:

Years Ended June 30,	2025	2024
Land	$ 220,961	$ 220,961
Buildings and improvements	1,740,824	1,740,824
Furniture, equipment, and vehicles	319,395	319,616
Total	$ 2,281,180	$ 2,281,401

Note 5: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30:

	2025	2024
Cash and cash equivalents	$ 32,919	$ 136,677
Accounts receivable, net	222,333	178,125
Grants receivable	170,745	188,997
Contributions receivable, collectible in one year	48,320	89,808
Subtotal financial assets	474,317	593,607
Less financial assets with donor restrictions	74,134	117,947
Net financial assets available for general expenditure	$ 400,183	$ 475,660

The Organization does not have a formal liquidity policy. The Organization has a line of credit available for cash flow needs up to $300,000 as further described in Note 6.

Note 6: Line of Credit

The Organization has a line of credit with a bank totaling $300,000. The line of credit has no maturity date and is payable on demand. Interest is calculated using the Wall Street Journal Prime Rate (7.5% and 8.5% at June 30, 2025 and 2024, respectively) but is limited by a rate floor of 6.25%. The line of credit is secured by all business assets. The balance outstanding on the line of credit is $110,000 and $75,000 at June 30, 2025 and 2024, respectively.

Note 7: Long-Term Debt

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

	2025	2024
A note payable to a bank secured by the New Gloucester property, due in monthly principal and interest payments of $2,107, interest fixed at 4.9% that can be reset at each ten-year anniversary of the closing of the loan. The note matures in January 2038.	$ 236,118	$ 249,307
A note payable to a bank secured by the Windham property, due in monthly principal and interest payments of $3,166, interest fixed at 6.25%. The note matures in June 2043. The unpaid balance plus accrued interest may be declared due and payable, and the interest rate may be reset, on the 5-year anniversary of the date of the note (June 28, 2023) and on each succeeding 5-year anniversary.	407,235	419,013
Total debt	643,353	668,320
Less current portion	27,072	25,616
Less deferred loan fees	4,401	4,733
Total long-term debt, net of current portion and deferred loan fees	$ 611,880	$ 637,971

Principal maturities of long-term debt are as follows as of June 30, 2025:

2026	$ 27,072
2027	28,614
2028	30,243
2029	31,968
2030	33,792
Thereafter	491,664
Total	$ 643,353

Note 8: Leases

The Organization leased space under two non-cancelable operating leases for its administration office, community-based services, and its residential treatment program. Effective September 1, 2023, the Organization terminated one of the leases under a lease termination agreement.

Leases entered into may include one or more options to renew the lease. The exercise of lease renewal options is at the Organization's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

The Organization entered into a non-cancelable operating lease with a certain lessor for facilities in South Portland. The monthly payment under the lease was $5,031 until March 31, 2026. In addition to the base rent, the Organization was responsible for certain expenses as described in the agreement. On September 1, 2023, the parties terminated the lease and agreed that the Organization would vacate the premises and pay a termination fee of $90,475 in 31 monthly installments of $2,919 ending April 1, 2026. If the vacant space can be leased to another party within 18 months, an amendment to the lease termination agreement would be considered. The Organization recorded the lease termination fee as a loss on termination of the original agreement and established a liability of $90,475. During the years ended June 30, 2025 and 2024, the Organization paid $35,022 and $29,186 toward this liability, respectively. The lease termination liability balance at June 30, 2025 is $26,217. Components of the lease expense for the year ended June 30, 2024, prior to the lease termination, were comprised of rent expense of $10,061 and common area maintenance expenses totaling $3,125.

Effective July 20, 2021, the Organization entered into a non-cancelable operating lease with a three-year term continuing through and including July 31, 2024, with a certain lessor for facilities in Biddeford. The monthly lease payment was $2,240 for the first 12 months, increasing to $2,308 for months 13-24, and increasing to a monthly payment of $2,377 for the remaining 12 months. The lease was renewed in May of 2024 resulting in a remeasurement of the right of use asset and liability. The monthly lease payment will be $2,614 for the first 12 months beginning August 2024, increasing to $2,745 for months 13-24, and increasing to a monthly payment of $2,882 for the remaining 12 months. The lease includes renewal options for successive one-year periods. Rent expense under this lease amounted to $32,622 and $28,552 for the years ended June 30, 2025 and 2024, respectively. Common area maintenance expenses totaled $14,428 and $9,443 for the years ended June 30, 2025 and 2024, respectively.

Note 8: Leases (Continued)

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments, plus variable payments. The Organization's building leases require it to make variable payments for the Organization's proportionate share of the building's property taxes, insurance, and common area maintenance These variable lease payments are not included in lease payments used to determine the lease liability and are recognized as variable costs when incurred. Operating lease costs inclusive of variable lease costs and common area maintenance expense totaled $47,050 for the year ended June 30, 2025 and $51,181 for the year ended June 30, 2024. Operating lease expense for short-term leases totaled $12,839 and $18,369 for 2025 and 2024, respectively.

Supplemental information related to the leases is as follows for the years ended June 30, 2025 and 2024:

Years Ended June 30, 2025 and 2024	2025	2024
Operating cash flow from operating leases	$ 28,716	$ 36,354
Weighted-average remaining lease term - operating leases (in years)	2.08	3.08
Weighted-average discount rate - operating leases	4.79 %	4.79 %

Maturities of lease liabilities are as follows:

Years Ended June 30,	
2026	$ 32,809
2027	34,447
2028	2,882
Total lease payments	70,138
Less: imputed interest	(3,559)
Total	$ 66,579

Note 9: Net Assets With Donor Restrictions

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

	2025	2024
Adolescent Community Treatment Services	$ -	$ 38,000
Residential and Transition Services	-	19,000
Street Youth Outreach	35,096	32,808
Art Therapy Unit	4,000	4,000
Life Skills Program	2,500	2,500
Homeless Youth Mental Health Program	-	1,639
Island Fund (Homeless Youth)	1,184	-
Lewiston Youth Essential Services	20,000	20,000
Maine Mom	11,354	-
Totals	$ 74,134	$ 117,947

Note 10: Net Assets Released From Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors as follows for the years ended June 30:

	2025	2024
Adolescent Community Treatment Services	$ 38,000	$ 50,000
Residential and Transition Services	19,000	25,000
Adolescent Medication Management Program	-	37,399
Street Youth Outreach	32,808	80,000
Homeless Youth Mental Health Program	-	4,048
Island Fund (Homeless Youth	455	-
Totals	$ 90,263	$ 196,447

Note 11: Retirement Plan

The Organization has established a contributory 401(k) plan covering all eligible employees. The Organization matches 50% of employee deferrals up to 7%. Additional employer contributions to the Plan are discretionary. The Organization's matching contributions to the Plan were $34,079 and $36,992 for the years ended June 30, 2025 and 2024, respectively.

Note 12: Risks, Uncertainties and Contingencies

The Organization participates in various governmental grant programs, which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Organization's compliance with applicable grant requirements may be established at some future date. In the opinion of management, the amount, if any, of liabilities arising from the disallowance of expenditures or ineligibility of grant revenues is not significant; therefore, no provision has been recorded in the financial statements. All contract adjustments resulting from program compliance audits are recorded in the year in which the audit is finalized.

The Organization maintains cash balances in several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000. Cash balances may, at times, exceed the FDIC limit. The Organization has not experienced any losses, and management has determined there is a low risk of loss.

Day One has a commercial insurance policy for comprehensive general and liability coverage on the basis of claims incurred. At June 30, 2025 and 2024, there were no malpractice claims outstanding, nor were there any known unasserted claims or incidents for which a loss accrual has not been made. Day One intends to continue this coverage with a commercial carrier and anticipates that such coverage will remain available.

Note 13: Subsequent Events

Management has made an evaluation of subsequent events to December 23, 2025, which represents the date on which 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 these financial statements.

Day One
Schedules of Support and Revenue by Program

Year Ended June 30, 2025	Residential	Juvenile Justice	Community Based	Total
Office of Substance Abuse & Mental Health Services	$ 666,851	$ -	$ 130,761	$ 797,612
MaineCare	899,286	-	1,446,319	2,345,605
Home & Community Based Services Workforce Retention and Recruitment Funds	-	-	7,024	7,024
Donations and private grants	220	-	425	645
Program fees	-	-	118,068	118,068
Client fees and insurance reimbursement	105	-	195,851	195,956
United Way	-	-	46,450	46,450
Child welfare and food stamps	15,942	-	-	15,942
Total support and revenue	$ 1,582,404	$ -	$ 1,944,898	$ 3,527,302

Year Ended June 30, 2024	Residential	Juvenile Justice	Community Based	Total
Office of Substance Abuse & Mental Health Services	$ 1,011,773	$ 156,533	$ 145,666	$ 1,313,972
MaineCare	426,757	-	1,344,643	1,771,400
Home & Community Based Services Workforce Retention and Recruitment Funds	-	-	5,423	5,423
Donations and private grants	-	-	21,100	21,100
Program fees	500	-	199,175	199,675
Client fees and insurance reimbursement	-	-	160,645	160,645
United Way	19,000	-	70,808	89,808
Child welfare and food stamps	5,013	-	-	5,013
Total support and revenue	$ 1,463,043	$ 156,533	$ 1,947,460	$ 3,567,036

See Independent Auditor's Report.

Day One

Schedule of Expenditures of Department Agreements

For the Year Ended June 30, 2025

Maine Department of Health and Human Services

Department	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses - None	State Expenses	Total Agreement Expenses
DHHS	CBH-24-314B	$ 1,412,462	1/1/24-9/30/25	Residential Services *	Interim	-	666,851	666,851
DHHS	MH1-25-3008	FFS	7/1/24-6/30/25	Medication Management	Final	-	1,641	1,641
DHHS	CFS-25-8316	$ 180,000	7/1/24-6/30/26	Teen Services	Interim	-	90,000	90,000
DHHS	OMS-25-4046	FFS	7/1/24-6/30/25	Opioid Health Home	Final	-	3,978	3,978
DHHS	MH1-25-1029	FFS	7/1/24-6/30/25	Case Management	Final	-	24,354	24,354
DHHS	CBH-25-316A	$ 249,552	7/1/24-6/30/26	Outpatient (Youth)	Interim	-	9,460	9,460
Total Expenditures of Department Agreements						$ -	$ 796,284	$ 796,284

DISCLOSURES:

Is your Organization required to have a federal UG Audit? *Yes* *No* X

***Agreement tested as major**

Percentage of agreements tested : 84%

See notes to Schedule of Expenditures of Department Agreements

See accompanying independent auditors' report on supplementary financial information.

Day One

Notes to Schedule of Expenditures of Department Agreements

For the year ended June 30, 2025

Note 1: Basis of Accounting

The accompanying Schedule of Expenditures of Department Agreements (the "Schedule") includes the state grant activity of Day One under programs of the State of Maine Department of Health and Human Services for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Maine Uniform Accounting and Auditing Practices for Community Agencies. Because the Schedule presents only a selected portion of the operations of Day One, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of Day One.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and MAAP, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3: Subrecipients

Day One does not have any subrecipients and therefore has not incurred subrecipient expenditures during the year ended June 30, 2025.

Note 4: Indirect Cost Rate

Day One has not elected to use the de minimis indirect cost rate.

WIPFLI

Independent Auditor's 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
Day One
Windham, Maine

We have audited, 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, the financial statements of Day One (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, 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 December 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Day One's internal control over financial reporting ("internal control") as a basis for designing 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 Day One's internal control. Accordingly, we do not express an opinion on the effectiveness of Day One'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 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 or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Day One's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 Day One's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Day One's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

South Portland, Maine
December 23, 2025

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WIPFLI

Independent Auditor's Report on Compliance for the Major Department Agreement and on Internal Control Over Compliance Required by the *Maine Uniform Accounting and Auditing Practices for Community Agencies*

To the Board of Directors
Day One
Windham, Maine

Report on Compliance for the Major Department Agreement

Opinion on The Major Department Agreement

We have audited Day One's compliance with the types of compliance requirements identified as subject to audit in the *Maine Uniform Accounting and Auditing Practices for Community Agencies* ("MAAP"), and with the requirements identified in the Contract Compliance Riders that could have a direct and material effect on Day One's major department agreement for the year ended June 30, 2025. Day One's major department agreement is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Day One complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major department agreements for the year ended June 30, 2025.

Basis for Opinion on the Major Department Agreement

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the MAAP. Our responsibilities under those standards and MAAP are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Day One and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major department agreement. Our audit does not provide a legal determination of Day One's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Day One's department agreements.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Day One's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and MAAP will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Day One's compliance with the requirements of each major department agreement as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and MAAP, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Day One's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Day One's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with MAAP, but not for the purpose of expressing an opinion on the effectiveness of Day One's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of MAAP. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

South Portland, Maine
December 23, 2025

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Day One
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Noncompliance material to financial statements noted?	No

State Agreements

Type of auditor's report issued on compliance for major department agreements:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Any audit findings disclosed that are required to be reported in accordance with Maine Uniform Accounting and Auditing Practices for Community Agencies?	No

Identification of major department agreements:

Agreement Number	Name of Agreement
CBH-24-314B	Residential Services

Dollar threshold used to distinguish between major and nonmajor agreements:	$100,000
Auditee qualified as low-risk auditee?	No

Day One
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2025

Section II – Financial Statement Findings

None identified

Section III – State Agreement Findings and Questioned Costs

None identified

Section IV – Prior Year Findings

An examination report for the year ended June 30, 2024 was issued by the Maine Department of Health and Human Services on August 27, 2025. The report identified five findings for which Day One submitted a corrective action plan which was accepted by the Maine Department of Health and Human Services on September 9, 2025.

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Community Gardens
Principal Address:	Heart of Biddeford 205 Main Street Biddeford, ME 04005
Executive Director:	Holly Culloton
Contact Person/Phone Number:	Evan Greeson, 716-473-8123 or Holly Culloton, 207-730-1799
Est. Total Agency Budget for 2025/2026:	$66,581
Actual 2025/2026 Budget:	$22,346 (year-to-date)
Amount requested from the	

City of Biddeford: $50,000

What percent of your annual budget does this request represent: 33%

What percent of this request will be used towards salaries: 70%

What percent of this request will be used towards direct services/programming: 30%

Please provide your agency's mission statement:
Biddeford Community Gardens strives to empower community members to work with nature and cultivate welcoming urban green spaces, promotes agricultural and educational opportunities, and provides sustainable access to fresh, nutritious, locally-sourced food.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Biddeford Community Gardens addresses food insecurity and community building.

It does this through a variety of programs that target the needs of many different demographic groups in the City of Biddeford. Through our resources, our programs empower community members to grow their own food and participate in programming that ranges from high school alternative education to culinary programs to volunteer opportunities for those with substance use disorder.

Biddeford Community Gardens continues to introduce the community to the gardens in a variety of ways, engaging with diverse populations, and continuing to develop new programming as resources become available. Examples of our programs include:

- Presentations provided to Biddeford's Adult Ed English Language Learner (ELL) classes.
- Offering produce food supplies to Youth Full Maine, Biddeford Food Pantry, and Bon Appetit which serve many from the BIPOC community in the Biddeford/Saco area and across York County.
- In recent years, through a York County Cares grant, Biddeford Community Gardens has built and managed a temporary garden at the Saco Hotel for the 300+ asylum seekers who live there and has expectation that it will do so again in 2025 and beyond. Youth Full Maine, similarly, supports this group with food supplies overall.
- Biddeford Community Gardens works with Biddeford High School's Alternative Pathways Center through its community stewardship (a diverse group of students), both in the classroom and in the garden, where it engages with students on planning and design projects, and growing and harvesting vegetables.
- Students from Biddeford High School's Farm/Food Production class, learn about seed starting, growing vegetables, and composting in the classroom as well as at Rotary Park Community

Garden.

- Although Biddeford Community Gardens encourages and invites members of the community to join our garden teams, our garden spaces are communal and open to all who visit. The local Imam regularly visits the Rotary Park Community Garden to harvest food for his community. Another woman from the Muslim community frequently spends time at the garden watering and weeding and harvesting for her family. And there are long-term residents in the Mission Hill neighborhood who harvest from that garden.
- BCG works closely with Cornerstone to provide opportunity and outlet in the gardens for those in SUD recovery programs.
- Plans are underway to deliver programming with Biddeford High School's new Culinary Arts Program.

How is that need determined or measured?

Biddeford Community Gardens measures its need, impact, and success in a variety of ways. Measurement mechanisms include the following:

- We measure our annual harvest, which we share with three local food service organizations - Youth Full Maine, Bon Appetit, and Biddeford Food Pantry.
- Hearing positive feedback from youth.
- Improved mental health within the student body we work with in the Biddeford School System.
- Working with our partner organizations, we receive feedback for the community's desire for fresh produce that is not available to them through other avenues.
- Reported improved mental health from members of our unhoused community.
- A sense of community pride from youth at LearningWorks' Service Works program.
- Multiple requests for increased involvement.

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)

Each of our four communal gardens are staffed by experienced gardeners. We provide tools, education, and support to enable Biddeford residents to grow fresh, organic produce to supplement their food needs. Through these efforts, Biddeford Community Gardens expects to provide a welcoming, community space for all community members. This past growing season, the organization grew approximately 2300 lbs of produce. We have working partnerships with 14 local organizations to help address food insecurity and build community.

What process does your agency undertake annually to evaluate the effectiveness of your

program (s)?

We gather information through our social media, as well as end of season surveys from our garden volunteers, school classrooms, and all community partners. Additionally, we have bi-annual strategic planning meetings and encourage feedback from garden members and partner organizations. Finally, hold twice monthly organizational meetings.

Client Eligibility Criteria:

Biddeford Community Gardens employs a low-barrier participation threshold. Any resident of Biddeford is eligible to participate. In exchange, we ask that people who are interested in growing their own food help with one or two hours of gardening each week to contribute to the operation and community

Describe any fee or payment structure your organization charges for services:

Biddeford Community Gardens does not have a payment structure. All we ask for is a time commitment to support the gardens.

Describe services provided:

We provide garden space to community members, organic produce to Youth Full Maine, Bon Appetit Meal Program, and Biddeford Pantry. We provide volunteer opportunities for many of our community partner organizations, such as UNE, Rotary Club, and Service Works.

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:

Biddeford Community Gardens has four community gardens, and utilizes Biddeford Housing Authority's 46 Sullivan St HUB for meetings and projects. The agency also holds meetings at the MacArthur Library.

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

The unit of service as it pertains to our program is the recommended individual daily serving of vegetables of 500 grams. The 2600lbs of produce BCG expects to grow in 2026 equates to 2,360 daily servings.

Unit Cost based on 2025, $66,581/2,360 = $28.21 unit cost. However, produce is distributed across a large number of citizens.

The unit of service and unit cost above does not include our Youth Programs, which are more challenging to quantify. Nevertheless, we believe they are very beneficial in terms of education, mental health support, and food security empowerment to our community and hope they are taken into account as you consider our application.

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

Yes, Biddeford Community Gardens partners with many local organizations listed below.

- City of Biddeford
  - Three of our gardens are in city parks
  - The City pays for water in our gardens
  - The City provides maintenance of shared areas, hauling debris.

- Biddeford Housing Authority
  - Our flagship garden is on BHA property on Sullivan Street
  - BHA pays for water

- Youth Full Maine
  - We provide Youth Full Maine fresh vegetables throughout the season to be distributed in their school food pantries and free food distributions. BCG assists with some of their food distributions as well. For example, we partner for a weekly summer distribution at St. Andre's Senior Housing.

- Bon Appetit meals program
  - We provide produce for their nightly free meals program.

- York County Master Gardener Volunteers
  - Two of our staff members are Master Gardener Volunteers (MGV). We regularly have MGV's help us with the Pierson's Lane Children's Garden summer programming, and the Rotary Park Community Garden.

- Learning Works Service Works program
  - Youth with mandated community service hours and their mentors, help us with ongoing maintenance in our gardens. The youth also are able to harvest vegetables for their families.
  - In 2025, Service Works signed a contract with BCG for seasonal mowing and weedwhacking maintenance of the Williams Court Park and Community Garden.

- Learning Works YouthBuild Maine
  - Older youth help with building projects.

- Learning Works BLAST program
  - K-4th grade students spend time each season in the garden. This summer, we will have a parent/child event at our Rotary Park Community Garden.

- Cornerstones of Maine
  - Youth ages 18 to 24 provide up to 3 hours each week helping in the gardens.

- University of New England (UNE)

    - We work with Coastal Healthy Communities on healthy nutrition.
    - We have a UNE intern from their nutrition program who will be helping us provide nutrition education to residents of two senior housing complexes.

- Biddeford High School (BHS) - Farm & Food Production Class
    - Students learn about growing local organic food. From seed starting, to composting to the harvest.

- BHS - Alternative Pathways Center's 'Garden Lab'
    - Students learn about all aspects of community gardening, including pollination, soil health, and growing food. Through the National Wildlife Federation's Mayors' Monarch Pledge, students have planned and created a native wildflower garden in Canopy Park, which will serve as part of a 'pollinator pathway' connecting the Piersons Lane Children's Garden with the Mission Hill Community Garden.

- The Art Certificate Program
    - Partners with us for the Spring Pollinator Festival. Provides the meeting space.

- McArthur Library
    - We are partnering with them in 2026 for the Biddeford Gardens series from April to September. The Library also provides the use of a conference room for our monthly BCG Team and Steering Committee meetings.

- City of Biddeford - Sustainability Committee.
    - BCG staff were involved with the planning for the city's Climate Action Plan.
    - For 2023/2024, through a York County Cares grant, we set up a temporary vegetable garden at the Saco Hotel for the 300+ asylum seeking families.

- Rotary Club
    - Ongoing help with numerous raised bed building projects

- United Way
    - Helped to build six raised beds for seniors at the St. Andre's Senior Housing Complex.

Has your 501C-3 status been revoked within the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

No. Our Fiscal Agent is the Heart Of Biddeford.

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

Part 2

What accommodations are made to those applicants with zero income?

Biddeford Community Gardens does not charge 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?

NA

If any agency does not maintain certain financial information please write NA in section provided

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

NA

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
$50,000	70	30		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal		$35,741	$17,870	$50,000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				

Grants	Woodard and Curran, Seed money, Quimby Family Foundation, Sam L. Cohen Foundation, Maine Community Building, Frances Hollis Brain Foundation, Clif Foundation, and other private foundations	$30,840	$19,330	$93,857.97
Other Income/Surplus	Donations, Fundraising		$6,152	$7,500
In-kind Contributions				
Totals:		**$66,581**	**$43,352**	**$151,357.97**
EXPENSES				
Salaries/Benefits		$44,340	$8,837	$70,500
Other operating expenses		$2,633	$2,901	$17,597
Garden Program expenses		$19,608	$10,608	$63,260

Total number of individuals served (unduplicated): 750

Total number of units provided: NA

Total number of individuals served from Biddeford: 713

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? NA

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

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

Unit of service cost: NA

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

Eight, the full advisory board.

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

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

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

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
River Jam	Biddeford residents	100	650	tbd
Octoberfest	Biddeford residents	100	700	tbd
Spring Pollinator Fest.	Biddeford residents	7,000	3,500	tbd
Confetti Bazaar	Biddeford residents	100	650	tbd

VALIDATION

I, Evan Greeson, of Biddeford Community Gardens,
(Name) (Name of Agency)

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

Project Manager
(Title)

Evan Greeson 2/27/2026
Signature/Title Date

*****ADDITIONAL INFORMATION*****

Biddeford Community Gardens

info@Biddefordcommunitygardens.com

February 24, 2026

Dear Biddeford City Council,

Biddeford Community Gardens (BCG), is excited to apply for social services funding for this coming year. Last year was our first time applying for funds from the city and we are grateful for the support we received. 2025 was a year of growth for us, due in no small part to the funds we received from the City. With your support, we hope to further grow and continue to meet the needs of our community this year.

BCG was founded in 2018 by our director Holly Culloton. Our first garden consisted of six garden beds at Piersons Lane Children's Playground. We have grown quite a bit over the years and currently operate four community gardens around downtown Biddeford that include 121 raised beds, a 75’x35’ inground garden, and a 16’x48’ greenhouse. We operate with the Heart Of Biddeford as our fiscal sponsor and are run by an eight person Steering Committee.

In 2025, the funding we received from the city allowed us to further improve and maintain our gardens. We replaced the wood framing on all 30 raised beds at our Mission Hill garden. At our Rotary Park garden we purchased and installed a 16’x48’ greenhouse, to further increase our growing capacity in the spring and fall.

Your support also enabled us to further our youth programming with the following four organizations; Service Works, Biddeford High School, Cornerstones of Maine, and the Learning Works Blast Program. Service Works organizes community service projects for young people making amends for offenses. They handle the mowing at our Rotary Park and Williams court gardens as well as helping with general maintenance.

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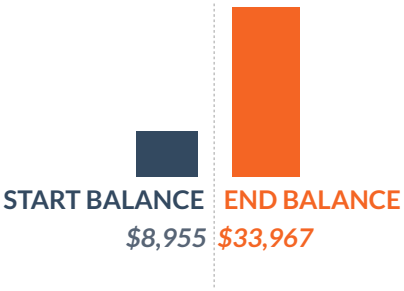
Thank you,
Biddeford Community Gardens

Financial Status

Starting Balance 1/1/2025:	$8,955
Current Balance 11/10/25:	$33,967



Income increase (< 30 days)

$1,000

Total expenses (< 30 days)

$3,438

Donations: Haines

Expense reports, contractor hours, Admin costs, T-shirts

Expenses

FY-25_Added Balance BEFORE 07-01-2025	*$10,863*
FY-26_Added Balance 07-01-2025	*$9,387*
Total Expenses added in 2025	**$20,250**

Expenses

		Actual
Totals		*$22,346*
Greenhouse		$6,950
Contractor hours		$5,837
Tools - General (all)		$1,964
Fundraising		$1,464
Fiscal Sponsor		$1,409
Seeds		$1,154
Copy-It		$1,207
Pollinator Festival		$773
Administrative		$554
Tools - Rotary Park		$395
Tools - Pierson's		$280
Tools - Rotary Park July		$220
Compost/Soil		$120
Signs		$18
Tools - William's		$0
Tools - Mission Hill		$0

Income

FY-25_Added Balance BEFORE 07-01-2025	*$15,530*
FY-26_Added Balance 07-01-2025	*$27,823*
Net Total Income in 2025	**$43,354**

Income

		Actual
		$43,354
City of Biddeford-FY25		$17,871.00
Grant Funding		$10,000.00
Greenhouse Funds		$7,500.00
Pollinator Festival		$3,584.79
Seed Money-Mission Hill Build		$1,830.00
Fundraiser Events		$1,168.00
Donations - General		$1,400.00
Other		$0

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

DEPARTMENT OF THE TREASURY

Date: SEP 21 2004

HEART OF BIDDEFORD
C/O DAVID C FLOOD
PO BOX 993
BIDDEFORD, ME 04005

Employer Identification Number:
34-2003673
DLN:
17053216039014
Contact Person:
FAYE NG ID# 31290
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
JUNE 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
MAY 17, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
JUNE 30, 2008

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)

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Heart of Biddeford

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
205 Main Street Suite 103

Requester's name and address (optional)

6 City, state, and ZIP code
Biddeford ME 04005

7 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 line 1 to avoid backup withholding. For individuals, this is generally 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
3 4 - 2 0 0 3 6 7 3

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 11/6/19

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Biddeford Community Gardens

info@Biddefordcommunitygardens.com

February 24, 2026

Dear Biddeford City Council,

Biddeford Community Gardens (BCG), is excited to apply for social services funding for this coming year. Last year was our first time applying for funds from the city and we are grateful for the support we received. 2025 was a year of growth for us, due in no small part to the funds we received from the City. With your support, we hope to further grow and continue to meet the needs of our community this year.

BCG was founded in 2018 by our director Holly Culloton. Our first garden consisted of six garden beds at Piersons Lane Children's Playground. We have grown quite a bit over the years and currently operate four community gardens around downtown Biddeford that include 121 raised beds, a 75’x35’ inground garden, and a 16’x48’ greenhouse. We operate with the Heart Of Biddeford as our fiscal sponsor and are run by an eight person Steering Committee.

In 2025, the funding we received from the city allowed us to further improve and maintain our gardens. We replaced the wood framing on all 30 raised beds at our Mission Hill garden. At our Rotary Park garden we purchased and installed a 16’x48’ greenhouse, to further increase our growing capacity in the spring and fall.

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Thank you,

Biddeford Community Gardens

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: My Place Teen Center

Principal Address: 75 Bacon Street

Executive Director: Donna Dwyer

Contact Person/Phone Number: Donna Dwyer 2078542800

Est. Total Agency Budget for 2025/2026: $1,450,000 / $725k Biddeford Site

Actual 2025/2026 Budget: $1,450,000 / $725k Biddeford Site

Amount requested from the City of Biddeford: $120k; $725k budget for FY 26/27

What percentage of your annual budget does this request represent: 16.5%

What percentage of this request will be used towards salaries: 12%

What percentage of this request will be used towards direct services/programming: 88%

Please provide your agency's mission statement:

Mission:

My Place Teen Center provides a haven for youth ages 10 – 18, sustaining them with comfort, meals, resources, and hope.

Vision:

All youth will have the academic, job readiness, and life skills necessary to lead independent adult lives filled with stewardship, courage, passion, and joy.

PROGRAM DESCRIPTION

Describe the municipal and social service need that your program addresses:

Given our youth population, who predominantly identify with adverse childhood experiences (ACES), we strive to: (1) meet basic needs - feed daily meals to hungry kids; (2) give vulnerable youth a sense of purpose and belonging in a loving, supportive, albeit demanding environment; (3) provide youth with relevant, translatable job and life skills; and, (4) mentor their emotional health and well-being via small group instruction and programming.

The teenage years are a period of significant emotional growth and development. It can be a time of immense growth, potential, and self-discovery, but it is also a time of vulnerability as teens find their place in the world. However, for some teens, this period can be even more challenging due to overwhelming stress that can lead to adverse outcomes, including living in poverty, substance use, lower self-esteem, anxiety, and even depression. **Of course, our emotions are what make us human**. They are central to mental health, well-being, culture, learning, innovation, and relationships, everything that matters to healthy people, organizations, and communities. Thus, we model and teach emotional agility, which is the core of our mission.

That said, teens are organized around the pursuit of autonomy. They tend to engage most deeply when they are given a say in the topics and the conversation. MPTC services include daily hot meals, healing trauma, learning leadership skills, building self-efficacy and agency, problem-solving, and promoting engaged citizenship. We advocate for youth to develop the skills, dispositions, and attitudes to become flourishing young adults.

How is that need determined or measured?

All youth receive the Search Institute's scientific instrument, The Youth and Program Strengths Profile (YAPS), twice yearly.

Data analysis compares results from administering surveys and testing for statistically significant improvements. Process measures are compared with outcome measures to see how programming relates to youth outcomes. Areas of success, as well as those needing improvement, are targeted.

The YAPS:

- Discovers the strengths and support that young people have.
- Listens to the perspectives of young people themselves.
- Sees our work in the context of young people's strengths and the support they have (or lack) in their programs, families, schools, organizations, and communities.
- Gains a roadmap to guide us in proactive and focused planning to increase positive outcomes.

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

The Top Six Things We Do:

1. Feed kids.
2. Help kids develop emotional resiliency and leadership qualities.
3. Nurture a sense of purpose and belonging. **Mattering matters**.

4. Prevent teen pregnancy, STIs, or HIV.
5. Deter substance use, vaping, and other addictive behaviors.
6. Provide relevant job and life skills, including financial literacy.

Outcomes - As a result of participating in MPTC programs, participants will:

- Enter adulthood healthy and connected to the workforce, military service, or higher education.
- Engage in teen-specific leadership and life-skills programming.
- Refer to behavioral health services, including substance use disorder screenings/ treatment.
- Prevent and reduce the incidence of teen pregnancies.

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

The Youth and Program Strengths Profile measure the following program quality factors:

- Physical and psychological safety
- Appropriate structure
- Developmental relationships
- Opportunities to belong
- Positive social norms
- Support for efficacy and mattering
- Opportunities for skill-building
- Integration of family, school, and community efforts
- Program dosage and tenure (how often youth are attending your programs, including their longevity)

According to our 2025 administered Search Institute surveys, youth increased these key character strengths:

- 75% have a more positive view of the future.
- 71% feel they function with increased integrity.
- 67% demonstrate greater responsibility.
- 75% describe a greater sense of purpose.
- 84% indicate an increased interpersonal competence, including empathy, sensitivity, and friendship skills.
- 63% feel they have better planning and decision-making.

Client eligibility criteria: Youth, ages 10-18.
Describe any fee or payment structure your organization charges for services: None.
Describe services provided:
Emotional Agility: (a) emotion management/how to manage feelings of anxiety and sadness; (b) how to navigate painful challenges like break-ups and other difficult transitions; (c) sexual health and wellbeing; (d) learning how to get help for yourself or a loved one; and (e) empathy.

Character Education and Civic Engagement: (a) Youth Leadership Academy; (b) Get Urban Kids Outside! (c) prevention workshops, e.g., pregnancy prevention, youth violence, bullying, relationship violence, drug and alcohol prevention, and (d) service-learning and community projects.

Academic Excellence: (a) tutoring, (b) study skills, and (c) preparation for higher ed, technical school, or job acquisition.

Life-Skills/Job-Skills: (a) body wellness and nutrition classes; (b) Restaurant Job Training Program – including teamwork, responsibility, initiative, and problem-solving; (c) money management; (d) work preparedness -- filling out job applications, dressing for the interview, poise during the interview, and answering and asking questions effectively; (e) hygiene needs; (f) social skills; and (g) daily living skills.

Does your organization maintain a facility in the City of Biddeford? Yes – 75 Bacon Street – the former St. Andre's. We are open five days per week, 4.5 hours per day, year-round.

Define a unit of service as it pertains to the program: Unduplicated kids attending, unduplicated units of curriculum, meals eaten.

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

Department of Health and Human Services – guidance, resources, and funding
Wayside – food donations
Youth Full ME – Food donations
Biddeford Saco School Departments/Jeremy Ray – participant referrals and resources
Coastal Healthy Communities Coalition - YC community coalition designed to prevent youth substance use
UNE/USM/YCCC – Behavioral health interns and referrals
Community Partners - Volunteers, resources, referrals, funding, and in-kind support

Has your 501C-3 status been revoked with the past 5 years for any reason? N/A **If yes, explain. If not a 501C-3 please identify your Fiscal agent** – 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.

Part 2

What accommodations are made to those applicants with zero income? We do not charge 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? N/A

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
$120,000	12%	88%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
State	DHHS	$350,000	$350,000	TBD – The RFP has not been announced yet.
Municipal	City of Biddeford	$80,000	$80,000	$120,000
Grants	FY 25/26: Hopwood, Sam L Cohen, Calpine	$255,000	$75,000 to date	$210,000 Funders TBD
Special Events	Lobsterpalooza, etc.	$40,000	$42,000	$45,000
Totals:		$725,000	$547,000	$725,000
EXPENSES				
Salaries/Benefits		$108,750	$54,325	$108,750
Other operating expenses		$616,250	$308,125	$616,250

Total number of individuals served (unduplicated): 408

Total number of units provided:

Total Participant Count: 408 kids + 69 adult community members
Total Meals Served: 3,602
Total Snacks Served: 10,338
Program Details:
Youth Leadership Academy: Total Programs 893
- Civic Engagement: 24 programs
- Health & Wellness: 363 programs
- Social-Emotional: 145 programs
- STEAM: 312 programs
- Workforce Readiness: 49 programs

Making Proud Choices: 16 total participants participating in a 9-module cycle
Restaurant Job Training Program: 26 youth participating in a 20-module cycle

Total number of individuals served from Biddeford: 445

Percent of total client count that are residents of the City of Biddeford: 93%

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? N/A

Per capita cost of service(s); everyone counted only once: $1,380

Unit of service cost: N/A

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

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

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

AGENCY INDEPENDENT FUND-RAISING SURVEY - Please complete the following regarding all independent fund-raising activities contemplated during thenext 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
Writing Grants	Foundations	N/A: CEO writes the grants	MPTC raises $650,000	July 1, 2026- June 30, 2027
Special Events	Community	$3k	$45,000	July 1, 2026- June 30, 2027
Individual and Corporate Donors	Individuals and Corporate	N/A: CEO/Board does the fundraising	$25,000	July 1, 2026- June 30, 2027

VALIDATION

I, Donna Dwyer, of My Place Teen Center
(Name) (Name of Agency)

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

Donna Dwyer/CEO

2/04/2026
Date

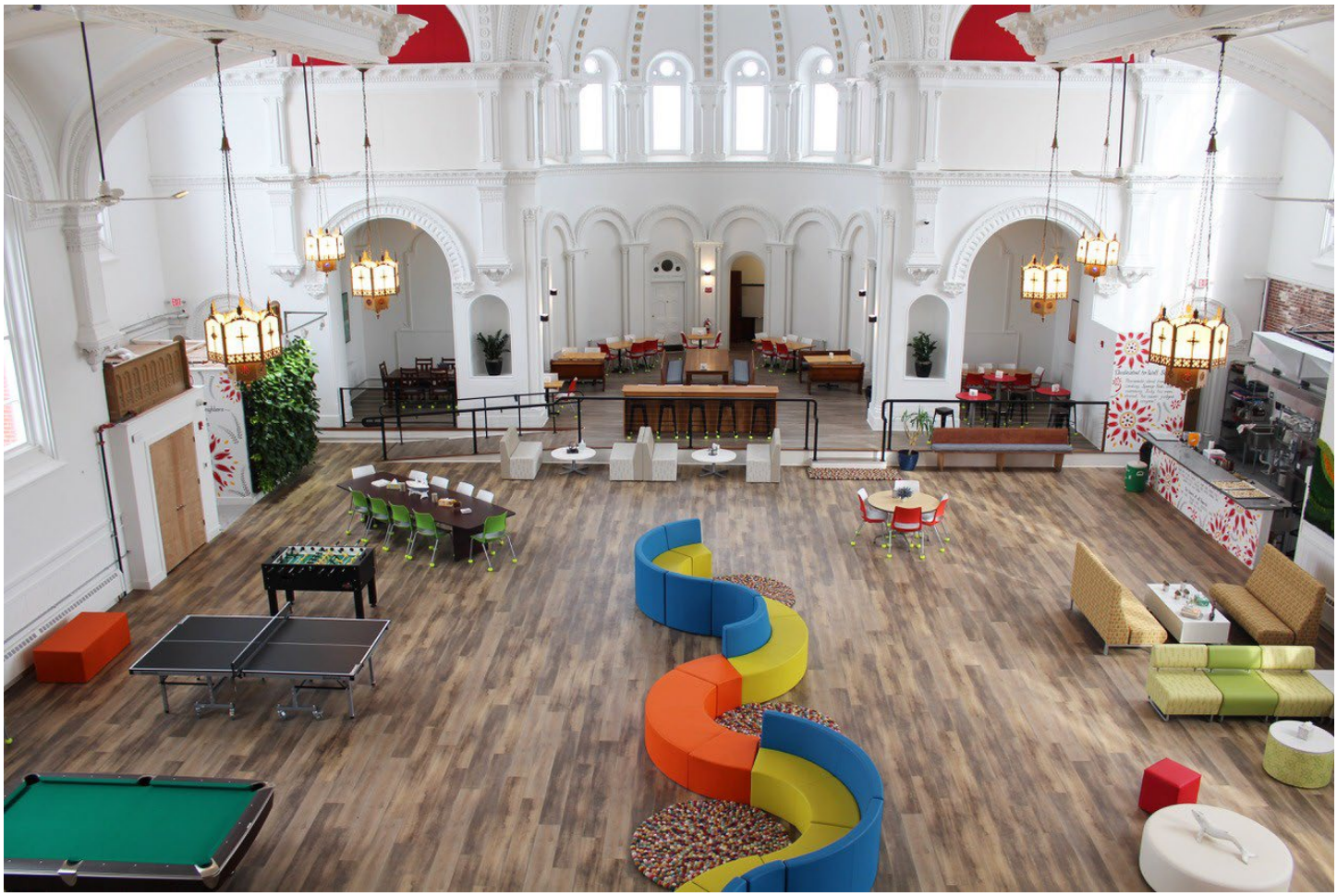
Additional Information

Opened in 1998 in a historic mill in Westbrook, and now operating in two renovated former churches in Westbrook and Biddeford, My Place Teen Center (MPTC) aims to ensure that every teen feels safe, leaves with a full belly, and is encouraged to become a thriving adult.

We are open year-round, five days a week. We serve children and young adults ages 10-18.

Unique Characteristics:

- Free
- Cumberland and York County locations
- Physical space: Former churches with a warm, living-room vibe aesthetic – 10,000 square feet of programming space at each location
- Homemade daily meals
- Job and life preparedness
- Emotional wellness, curiosity, leadership, and accountability
- Drop-in and program-specific
- Local control; local decision-making
- Haven for vulnerable teens, including kids living in poverty, kids impacted by incarceration, BIPOC, LGBTQ+, and new Mainers via daily engagement to deepen trust and safety
- Youth compensation via our job skills training program



IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550286
Dec. 31, 2013 LTR 4168C 0
01-0509578 000000 00
00070914
BODC: TE

MY PLACE TEEN CENTER INC
MISSION POSSIBLE
755 MAIN ST
WESTBROOK ME 04092-3416

046309

Employer Identification Number: 01-0509578
Person to Contact: Vaida Singleton
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 12, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in December 1997.

Our records also indicate that 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077550286
Dec. 31, 2013 LTR 4168C 0
01-0509578 000000 00
00070915

MY PLACE TEEN CENTER INC
MISSION POSSIBLE
755 MAIN ST
WESTBROOK ME 04092-3416

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Kenneth Corbin, Acting Director
Exempt Organizations

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	In-A-Pinch Non-Food Pantry
Principal Address:	264 Pool Road, PO Box 2412, Biddeford, Maine 04005
Executive Director:	Marie Clark-Colman . . . President/Co-Founder
Contact Person/Phone Number:	Claude Drouin...Treasurer...207-298-3641
Est. Total Agency Budget for 2024/2025:	$19,230.00
Actual 2023/2024 Budget:	$12,536.32
Amount requested from the City of Biddeford:	$4,500.00

What percent of your annual budget does this request?: 35 %

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: ✓ attached

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

In-A-Pinch Non-Food Pantry offers limited supplies of personal hygiene products and household cleaning supplies.

How does that need determined or measured?

In-A-Pinch Non-Food Pantry keeps an up-to-date Microsoft Excel tracking sheet used to determine needs of clients by keeping track of monthly and yearly costs vs. demand.

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)

The pantry is hopeful that clients access these items in difficult times to assist with personal hygiene.

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

In-A-Pinch Non-Food Pantry Board Members attend board meetings to review past and present needs of clients.
When clients seek to change an item, it will be brought to the board, where they will then assess the need and set forth the change as needed.

Client eligibility criteria:

In-A-Pinch Non-Food Pantry requires each Family to show proof of residency.

Describe any fee or payment structure your organization charges for services:

None, all services provided at In-A-Pinch Non-Food Pantry are free

Describe services provided:

In-A-Pinch Non-Food Pantry offers limited supplies of personal hygiene products and household cleaning Supplies.

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

In-A-Pinch Non-Food Pantry is located at 264 Pool Road in Biddeford, Maine

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

In-A-Pinch Non-Food Pantry allots each family 8 items per month

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

In-A-Pinch Non-Food Pantry collaborates with any other non-profit organizations and social agencies.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford. ✓ attached + STATE OF ME FILING + 990-N FILED

Part 2

What accommodations are made to those applicants with zero income?

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal				

State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I, CLAUDE R DROUIN, of IN A PINCH NON FOOD PANTRY

(Name) (Name of Agency)

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

TREASURER.

(Title)

Claude R Drouin TREASURER

(Signature/Title)

2/24/26

(Date)

*****ADDITIONAL INFORMATION*****

Application for Municipal/Social

Services Funding for Municipal/Social Services Funding

205 Main Street/PO Box 586
Biddeford, Maine 4005

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion, complete with section number and information requested, to the end of the application. Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

AGENCY INFORMATION

Applicant Agency Name: In-A-Pinch Non-Food Pantry
Principal Address: 264 Pool Road, PO Box 2412, Biddeford, Maine 04005
Executive Director: Marie Clark-Colman . . . President/Co-Founder
Contact Person/Phone Number: Claude Drouin...Treasurer...207-298-3641
Est. Total Agency Budget for 2024/2025:
Actual 2023/2024 Budget: XXXXXXXXXXX
Amount requested from the City of Biddeford: $4,500.00
What percent of your annual budget does this request?: XXXXXXXXXX
What percent of this request will be used towards salaries: 0%
What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement:

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:
In-A-Pinch Non-Food Pantry offers limited supplies of personal hygiene products and household cleaning supplies.
How does that need determined or measured?
In-A-Pinch Non-Food Pantry keeps an up-to-date Microsoft Excel tracking sheet used to determine needs of clients by keeping track of monthly and yearly costs vs. demand.
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)
The pantry is hopeful that clients access these items in difficult times to assist with personal hygiene.
What process does your agency undertake annually to evaluate the effectiveness of your program?
In-A-Pinch Non-Food Pantry Board Members attend board meetings to review past and present needs of clients. When clients seek to change an item, it will be brought to the board for assessment and action as needed.
Client eligibility criteria:
In-A-Pinch Non-Food Pantry requires each family to show proof of residency.
Describe any fee or payment structure your organization charges for services:
None, all services provided at In-A-Pinch Non-Food Pantry are free.
Describe services provided:
In-A-Pinch Non-Food Pantry offers limited supplies of personal hygiene products and household cleaning supplies.
Does your organization maintain a facility in the City of Biddeford?
In-A-Pinch Non-Food Pantry is located at 264 Pool Road in Biddeford, Maine.
Define a unit of service as it pertains to the program:
In-A-Pinch Non-Food Pantry allots each family 8 items per month.
Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain.
In-A-Pinch Non-Food Pantry collaborates with other non-profit organizations and social agencies.

Has your 501C-3 status been revoked within the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent.

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

PART 2

What accommodations are made to those applicants with zero income?
Are fees charged for General Assistance referrals? If yes, how much has been charged to the City of Biddeford in the previous fiscal year?
If any agency does not maintain certain financial information please write NA in section provided
How often are your books and/or financial records audited by an accounting firm and/or a third party professional?

Funding sources for program:

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?
Do you receive funding from Biddeford's CDBG program? If yes, for what services?
Per capita cost of service(s); each individual counted only once: _____
Unit of service cost: _____
How many members of your agency have authority to decide where/how your funds will be spent? _____
Of that group, how many are responsible for ensuring funds are used for the intended purpose? _____
Agencies <u>REQUIRED</u> to file yearly audits—include a copy of last audited financial statement. Agencies <u>NOT REQUIRED</u> to file yearly audits—complete the budget form and include your IRS Form 990.

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.

VALIDATION

I, _____, of _____ (Name) (Name of Agency), acknowledge the foregoing document to be true and accurate and signed the same in my capacity as _____ (Title).

(Signature/Title) (Date)

ADDITIONAL INFORMATION

In-A-Pinch Non-Food Pantry

271 Pool Street, Biddeford, Maine 04005

MISSION STATEMENT

"In-A-Pinch Non-Food Pantry's" mission is to address and improve individuals' self-respect and create healthier living conditions for our participants.

Approved by IAP Board on April 4, 2011
2024UPDATED: September 16, 2014
Updated/Board Approve 4/2/2024.
Updated Board Approval February 17, 2026

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

DEPARTMENT OF THE TREASURY

Date: FEB 11 2019

IN-A-PINCH NON-FOOD PANTRY
35 SOUTH STREET
BIDDEFORD, ME 04005-2473

Employer Identification Number:
83-2753605
DLN:
26053748002028
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 19, 2018
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.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

IN-A-PINCH NON-FOOD PANTRY

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

IRS

Manage Form 990-N (e-Postcard)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
		2023	03-31-2024	04-01-2024	Accepted		
		2024	03-31-2025	04-01-2025	Accepted		
83-2753605	IN-A-PINCH NON-FOOD PANTRY	2025	12-31-2025	02-18-2026	Accepted	10215720260499525728	
		2025	12-31-2025	02-04-2026	Accepted		

«« Prev Page 1 Next »»»

CREATE NEW FILING

Filing Fee:
$35.00

Make check payable to:
Secretary of State

Please file by
April 1, 2025

STATE OF MAINE
2025 ANNUAL REPORT

FOR NONPROFIT CORPORATIONS ON FILE AS OF DECEMBER 31, 2024

Pursuant to 13-B MRSA §1301.2, the information on the report must be current as of the date signed.

Filing by April 1, 2025 will allow us to provide better service. The legal filing deadline is still **June 1, 2025.** A $25 late filing fee will be assessed if the report is late.

Charter Number:
20190188ND

Jurisdiction:
ME

IN-A-PINCH NON-FOOD PANTRY
ERIC I COLLINS, ESQ., REGISTERED AGENT
FURMAN GREGORY DEPTULA
215 MAIN STREET, SUITE 101
BIDDEFORD, ME 04005 US

Principal Home Office Address:

246 POOL RD.
BIDDEFORD, ME 04005 US

1. A brief statement of the character of the business in which the nonprofit corporation is actually engaged in the State of Maine; if none, so indicate: (13-B MRSA §1301.1.D)

WE PROVIDE NON-FOOD PRODUCTS TO CLIENTS WHO CAN'T AFFORD TO PURCHASE WITH LIMITED INCOME.THEY C

AN COME 8X A YEAR FOR FREE LIKE TOILETPAPER,SOAP,GARBAGE BAG

2. Name and physical address of the President, Treasurer and Secretary or Clerk (or equivalent title). (13-B MRSA §1301.1.C)

	Type or Print Name	President or Equivalent	Physical Street Address (City, State, Zip - Not PO Box)
Pres:	MARIE CLARK-COLMAN	PRESIDENT	246 POOL RD, BIDDEFORD, ME 04005
Treas:	PAULINE LORANGER	TREASURER	246 POOL RD, BIDDEFORD, ME 04005
Sec or Clerk:	TINA GIACULLO	SECRETARY	246 POOL RD, BIDDEFORD, ME 04005

3. Must provide 3 to 9 Directors:
(13-B MRSA §1301.1.C & §702.1)

Street address of each (not P.O. Box):
(physical location (not P.O.Box) - street, town/city, zip)

Type or Print Name	Physical Street Address (City, State, Zip - Not PO Box)
JOE RUEL	246 POOL RD., BIDDEFORD, ME 04005
ROBERT COLMAN	246 POOL RD, BIDDEFORD, ME 04005
CLAUDE DROUIN	246 POOL RD, BIDDEFORD, ME 04005

Electronically Filed On: 03/11/2025

(AUTHORIZED SIGNATURE)	(TYPE OR PRINT NAME)	(CAPACITY/TITLE)
PAULINE M LORANGER	PAULINE M LORANGER	TREASURER

(Execution - 13-B MRSA §1301.3. Penalty for untrue or omitted material facts - 13-B MRSA §1303)

SUBMIT TO: Bureau of Corporations, Elections and Commissions 101 State House Station, Augusta, ME 04333-0101
For questions, please contact 207-624-7752 or e-mail cec.corporations@maine.gov

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Bon Appetit Community Meal Program
Principal Address:	19 Cresent Street Biddeford, ME 04005
	Second Congregational Church
Executive Director:	Jim Cortright 207-608-0464
Contact Person/Phone Number:	Laura Cortright 207-409-4375
Est. Total Agency Budget for 2025/2026:	70000
Actual 2025/2026 Budget:	66000
Amount requested from the	

City of Biddeford: 25000

What percent of your annual budget does this request represent: 35%

What percent of this request will be used towards salaries: 0

What percent of this request will be used towards direct services/programming: 35%

Please provide your agency's mission statement:

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Hunger is still a pervasive problem for many citizens of Biddeford.While food pantries provide food to prepare meals at home, Bon Appetit provides a healthy meal 5 days a week.Our goal is to feed anyone who is hungrywhile allowing them to maintain there pride.

How is that need determined or measured?

The numbers have grown over the years, we currently serve an average of 100 meals a day. We have lows of 50 and highs of 125 meals 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 one meal a day for themselves and/or there families, we can also offer food boxes for some who have more needs at home.Wehave been able to meet the needs of our clients through a network of donors both money and food. Our excutive director travels all over to secure donations.We have been fortunate to be a part of the Good Shepard Food Bank which provides us with quality foods at very reasonable prices as well as free staple items when available.

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

Our board meets quarterly to assess the program and make necessary adjustments as needed . Our program for itself by successfully feeding the hungry.

Client eligibility criteria:

The only eligibilty requirement is hunger.We never judge nor ask clients for proof of need.

Describe any fee or payment structure your organization charges for services:

no fees are charged

Describe services provided:

Healthy evening meals are provided 5 nights a week,\. Service connections can be made per request of our patrons. Food boxes can be delivered upon request

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:

We rent space from the Second Congregational Church. We continue to hold a safe warm place for our patrons to eat. We on occasion supply blankets, and other supplies as well

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

one meal is one 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 us the Good Shepard Food Bank and the York County food rescue to supply us with the necessary food items that would other wise 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.We work with other pantries to mantain that no food goess to waste.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

there are no 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?

no fees are charged

If any agency does not maintain certain financial information please write NA in section provided

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

annually

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
25000	0	100		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal		24000	24000	25000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants		10000	8000	10000
Other Income/Surplus		31000	46250.52	25000
In-kind Contributions				15000
Totals:		65000	78250.52	75000
EXPENSES				
Salaries/Benefits		25000	22391.99	30000
Other operating expenses		35000	34805	40000

Total number of individuals served (unduplicated): 20000

Total number of units provided: 26000

Total number of individuals served from Biddeford: 19800

Percent of total client count that are residents of the City of Biddeford: 99%

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

No other goverment agencies, We receive support from churches, banks and other civic groups from surrounding towns

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:

This is reflected in the cost of the meal.

Unit of service cost: $4.00

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

We have an all active board of 6 who meet quarterly to dsicuss where the funds go based on need.

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

6

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.

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
shared fundraising	all	100	3000	ongoing
raffle	al	150	6000	ongoing
bean suppers	all	0	500	ongoing

VALIDATION

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

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

Laura Cortright
Signature/Title

2-26-26
Date

ADDITIONAL INFORMATION

Here at Bon Appetit , it is our mission to provide healthy, well balanced meals for families and individuals in the community who are dealing with being food insecure. We serve dinner Monday through Friday beginning at 4:30. Everyone is Welcome

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1,680
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:
(718) 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:
Yes

501. C.3

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(DO/CG)

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

your completed application was filed.

Because you have [illegible]

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

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 W2-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.

Letter 1045(DO/CG)

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026.** Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Public School Education Foundation
Principal Address:	18 Maplewood Ave.
	Biddeford, ME 04005
Executive Director:	Shelley Kane
Contact Person/Phone Number:	207-391-6885
Est. Total Agency Budget for 2025/2026:	$78,835
Actual 2025/2026 Budget:	$91,886
Amount requested from the	

City of Biddeford: $20,000

What percent of your annual budget does this request represent: 24.4%

What percent of this request will be used towards salaries: None

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement:

The Biddeford Public School Education Foundation is a 501(c)(3) non-profit organization created to manage and distribute funds raised to enrich the educational experience for the students of Biddeford. Through partnerships with the community and district, the Foundation provides resources outside the normal school budget to address food insecurity, rent relief, clothing, and to augment teaching to encourage academic excellence, and maximize opportunities for students from Pre-K through Grade 12.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

The BEF addresses needs related to food insecurity, housing instability, lack of access to basic necessities, and educational inequity among students and families. A significant number of students in our community face barriers that directly impact school attendance, academic performance, and overall well-being.

How is that need determined or measured?

Please see attached

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)

Please see attached

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

Data reports acquired from the school department will help determine the program's effectiveness. Methods include quarterly reports showing the number of students qualifying as economically disadvantaged and/or homeless, and attendance of the same students. Data from local shelters, YCCAC, and the General Assistance Office on the number of families from Biddeford staying in shelter will provide pertinent information. Data from past years of students receiving assistance to see if families have maintained permanent housing, if grades and attendance have improved over time as well as graduation rates.

Client eligibility criteria:

In an effort to reduce stigma and support all families in Biddeford, we have opened the Backpack Program, school food pantries, to all youth in need. At the younger grades, parents sign up to be part of the backpack program. As students get older, they are able to stop by on the way out the door to grab a bag of food or can request to do so privately. All students at BHS are able to stop and grab a snack at the end of the day on the way out the door should they choose to do so. Clothing needs are addressed through coordinated efforts between the BEF and school counselors or resiliency coordinators. Additionally, referrals for housing support come through school counselors, resiliency coordinators, social workers, and administrators. Outside agencies often refer families for support as well.

Describe any fee or payment structure your organization charges for services:

We provide this free of charge to any student in need.

Describe services provided:

Services provided include emergency rental assistance; clothing as needed; weekly and daily food distributions, with extra food prior to vacation weeks; restricted Hannaford gift cards; monthly food distributions in conjunction with Youth Full Maine; the summer meal program; and school food pantries. This grant request is specific to supporting the Backpack Program.

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 BEF does not maintain a facility, our mission is to manage and distribute funds raised to support the basic needs and enrich the educational experience for the students of Biddeford Public Schools. The Foundation provides resources outside the normal school budget to aid in meeting basic needs, augment teaching, encourage academic excellence, and maximize opportunities for students from Pre-K through Grade 12.

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

Please see attached

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

Please see attached

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

Income is not a barrier for this program. Those with zero income would be our top priority.

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

If any agency does not maintain certain financial information please write NA in section provided

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

Books are reviewed annually by an outside firm with tax preparation.

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal	City of Biddeford	$20,000	$15,000	$20,000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	MDOE, Maine Housing, SMPDC	$19,000	$22,071	$4,000
Other Income/Surplus	Sponsors, memorials, fundraising, private donors	$25,641	$93,220	$53,078
In-kind Contributions	Food, services, goods, transportation, volunteers			
Totals:		$70,141	$138,291	$85,078
EXPENSES				
Salaries/Benefits				
Other operating expenses	Backpack program, relief support, mini-grants, MFI	$78,835	$91,886	$82,078

Total number of individuals served (unduplicated): 935

Total number of units provided: 2091

Total number of individuals served from Biddeford: BEF only serves Biddeford Public School Students

Percent 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:

$98.25 per student

Unit of service cost: $43.94 (backpack - 151, rent/utilities - 25, hotspots - 6, snack program - 325, winterwear - 54, teacher mini-grants - 1530)

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

The BEF board consists of a 13 member board who vote on a budget and make the decisions on where and how funds will be spent.

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

2

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.

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
Open donations	community, BHS Alum	none	$5,000	ongoing
Pillars of Pride	Community	$8,000	$20,000	10/10/2027
Memorial Funds	Community Members	none	$1,000	ongoing

VALIDATION

I, Shelley Kane, of Biddeford Public School Education Foundation

(Name) (Name of Agency)

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

(Title)

Shelley Kane, President

Signature/Title

2/13/2027

Date

ADDITIONAL INFORMATION

ATTACHEMENT

City of Biddeford Municipal/Social Service Funding FY27
Biddeford Public School Education Foundation (BEF) - General Assistance

PROGRAM DESCRIPTION

How is the need determined or measured?
The need is reflected in local data and lived experiences. Biddeford Schools serve 2,454 students, with 63.94% considered to be economically disadvantaged. Our homeless population continues to grow, with 120 students classified as homeless (as of Feb 13, 2026). Biddeford also serves many more immigrant families than all other schools in York County, with 18.34% multi-lingual learners, many of whom are refugees who have experienced significant trauma.

All public school students in Maine receive free breakfast and lunch during the school week, but economically disadvantaged students often lack access to meals when school is not in session. Students in need of extra support are identified by school staff and recommended to the BEF through the resiliency teams and Welcome Center.

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)
Goal 1: Food Insecurity
Provide consistent nutritional support through school pantries, the backpack program, and the BHS afterschool snack program. Expected outcomes include improved student engagement and self-regulation during classroom instruction and improved school attendance.

Goal 2: Housing Stability
Assist up to 5 families who are homeless with the first month's rent if they are able to find permanent, affordable housing. Additionally, supporting these families in finding outside resources, such as case management services, helps keep them on a stable path. Expected outcomes of this project include improved student attendance, engagement in learning, grades, and behavior.

Goal 3: Essential Basic Needs Support
Provide appropriate seasonal clothing to students in need. Expected outcomes include improved school attendance, reduced health-related absences, and increased students' comfort attending school.

Goal 4: Teacher mini-grants
Provide funding for teacher mini-grants to expand course materials, experiential learning opportunities, and enrichment activities. Expected outcomes include increased student learning, participation, and engagement in instruction through hands-on learning opportunities, and increased resources available.

Goal 5: Support Digital Equity
Provide MiFi hotspot access to students without reliable internet to ensure students can complete assignments and access educational platforms. Expected outcomes include improved homework completion rates, increased continuity in learning outside of school hours, and an increase in student engagement with peers outside of school

What process does your agency undertake annually to evaluate the effectiveness of your program(s)?
Data reports acquired from the school department will help determine the program's effectiveness. Methods include quarterly reports showing the number of students qualifying as economically disadvantaged and/or homeless, and attendance of the same students. Data from local shelters, YCCAC, and the General Assistance Office on the number of Biddeford families staying in shelters will provide pertinent information. Data from past years of students receiving assistance to see if families have maintained permanent housing, if grades and attendance have improved over time, as well as graduation rates.

Client eligibility criteria:
In an effort to reduce stigma and support all families in Biddeford, we have opened the Backpack Program, school food pantries, to all youth in need. In the younger grades, parents sign their children up to be part of the backpack program. As students get older, they can stop by on their way out the door to pick up a bag of food or request it privately. All students at BHS may stop and grab a snack at the end of the day on their way out the door, if they choose. Clothing needs are addressed through coordinated efforts between the BEF and school counselors or resiliency coordinators. Additionally, referrals for housing support come through school counselors, resiliency coordinators, social workers, and administrators. Outside agencies often refer families for support as well.

Describe services provided:
Services provided include emergency rental assistance; clothing as needed; weekly and daily food distributions, with extra food prior to vacation weeks; restricted Hannaford gift cards; monthly food distributions in conjunction with Youth Full Maine; the summer meal program; and school food pantries. This grant request is specific to supporting the Backpack Program.

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 BEF does not maintain a facility, our mission is to manage and distribute funds raised to support the basic needs and enrich the educational experience for the students of Biddeford Public Schools. The Foundation provides resources outside the normal school budget to aid in meeting basic needs, augment teaching, encourage academic excellence, and maximize opportunities for students from Pre-K through Grade 12.

Define a unit of service as it pertains to the program:
A unit of service is defined as follows:
1 bag of food from the backpack program
2 snacks from the snack cart

Housing assistance is defined as 1 time per family
1 mini-grant can service an entire class, grade, or school, depending on the request.
1 article of clothing (jacket, snow pants, boots, etc.)
1 MiFi Hotspot per family as needed, up to 1 year

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

Yes, BEF actively collaborates with multiple nonprofit and community partners to maximize the impact of the funds we receive and to better meet the needs of students and families. We are grateful for our partnerships with the Biddeford School Department, Aid for Saco Kids (ASK), York County Community Action Corporation (YCCAC), the Diaper Bank of Saco, Union Church, the University of New England, the Knights of Columbus, St. Louis Alumni, the Rotary Club of Biddeford-Saco, The Reach, and Youth Full Maine.

BEF has leveraged several targeted initiatives to address basic needs and access gaps, including the *Spare Change Fills Plates* initiative to support food insecurity during the SNAP benefit crisis, a Digital Service Grant that provided WiFi hotspots to families without reliable internet access, and a Housing Grant that enabled the purchase of restricted grocery gift cards to help stabilize food access for families experiencing housing insecurity. YCCAC strengthens this work by providing housing navigation services to our families who are housing-insecure. Biddeford Housing Authority, the General Assistance Office, and BEF regularly collaborate on complex family housing situations.

Additional community partners further extend BEF's reach, including the Diaper Bank of Saco, which helps meet the essential needs of families with infants and young children, and the parishioners of Union Church, who provide monthly snack donations to support our students. Youth Full Maine complements these efforts by supplementing the Backpack Program with snacks and healthy foods for evenings, weekends, and school breaks, helping BEF stretch resources and serve more students.

We consistently seek to partner with other agencies and local nonprofits to improve our students' lives.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07-01 , 2024, **and ending** 06-30 , 2025

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

C Name of organization
BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
18 MAPLEWOOD AVENUE

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD, ME 04005

D Employer identification number
22-3233401

E Telephone number
(207)391-6885

F Group Exemption Number

G Accounting Method: ☐ Cash ☒ Accrual Other (specify):

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.BIDDEFORDSCHOOLS.ME

J Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 109,285

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	109,227
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	58
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	109,285
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	1,548
	14	Occupancy, rent, utilities, and maintenance		14	63,801
	15	Printing, publications, postage, and shipping		15	9,958
	16	Other expenses (describe in Schedule O)		16	20,999
	17	**Total expenses.** Add lines 10 through 16		17	96,306
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	12,979
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	90,472
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	103,451

For Paperwork Reduction Act Notice, see the separate instructions.
EEA

Form **990-EZ** (2024)

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	90,472	22	103,451
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	90,472	25	103,451
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	90,472	27	103,451

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . . . . ☐

What is the organization's primary exempt purpose? **See Schedule O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 **THE BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION MANAGES AND DISTRIBUTES FUNDS RAISED TO ENRICH THE EDUCATIONAL EXPERIENCE FOR THE STUDENTS OF BIDDEFORD**
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **28a** 0

29
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **29a**

30
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) **32** 0

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated-see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See 990_OFOV				
JESSICA ABERLE **DIRECTOR**	0.50	0	0	0
JOHN MCCURRY **DIRECTOR**	0.50	0	0	0
KERRIE EDGERTON **DIRECTOR**	0.50	0	0	0
JENNIFER BURKE **DIRECTOR**	0.50	0	0	0
BRIAN CURIT **DIRECTOR**	0.50	0	0	0
JEFF ZDUNCZYK **REGISTERED AGENT**	0.50	0	0	0
MICHELE LANDRY **SECRETARY**	0.50	0	0	0
JEREMY RAY **DIRECTOR**	0.50	0	0	0
BRIANA LAGASSE **TREASURER**	1.25	0	0	0
SHELLEY KANE **PRESIDENT**	5.00	0	0	0
BRIAN HEAL **DIRECTOR**	0.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 . . . . . 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: _____ ; section 4912: _____ ; section 4955: _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed: _____			
42a	The organization's books are in care of: **SHELLEY KANE** Telephone no. **207-391-6885** Located at: **18 MAPLEWOOD AVENUE, BIDDEFORD, ME** ZIP + 4 **04005**			
b	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)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	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	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

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

SHELLEY KANE
Signature of officer — Date

SHELLEY KANE, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Carol McEwen		12-19-2025		P03256832

Firm's name JD STEWART FINANCIAL INC — Firm's EIN

Firm's address 4 SCAMMON STREET UNIT 32
Saco ME 04072 — Phone no. 207-283-0843

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

List of Officers, Directors, Trustees, and Key Employees

1 List all officers, directors, trustees, and key employees for the year even if they were not compensated.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CHRISTINE MORIN **DIRECTOR**	**0.50**	**0**	**0**	**0**

SCHEDULE A (Form 990)

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

2024

Open to Public Inspection

Name of the organization	Employer identification number
BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION	22-3233401

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).)

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 on 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 must generally 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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.						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	%
15	Public support percentage from 2023 Schedule A, Part II, line 14	**15**	%

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test - 2023.** 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 . . . . . ☐

17a **10%-facts-and-circumstances test - 2024.** 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 . . . . . ☐

b **10%-facts-and-circumstances test - 2023.** 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 . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	47,899	16,915	48,283	60,830	30,561	204,488
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		2,740		1,940		4,680
3 Gross receipts from activities that are not an unrelated trade or business under section 513				4,450	78,666	83,116
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	47,899	19,655	48,283	67,220	109,227	292,284
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support.** (Subtract line 7c from line 6.)						292,284

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	47,899	19,655	48,283	67,220	109,227	292,284
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	64	84	91	83	58	380
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	64	84	91	83	58	380
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			2,795			2,795
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	47,963	19,739	51,169	67,303	109,285	295,459

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	98.93 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	98.89 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	0 %

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	**1**		
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).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
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.*	**3b**		
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.*	**3c**		
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 lines 4b and 4c below.*	**4a**		
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.*	**4b**		
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.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
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?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
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.***	**6**		
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).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
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**.*	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*	**9c**		
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 line 10b below.*	**10a**		
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.)*	**10b**		

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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
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.*	**2**		

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).*	**1**		

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?	**1**		
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).*	**2**		
3	By reason of the relationship described on line 2, above, 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.*	**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 governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b 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.*	**2a**		
b	Did the activities described on line 2a, above, 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.*	**2b**		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b 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? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**		
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.*	**3b**		

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

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

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

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2	Enter 0.85 of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* ***Part VI***)	**5**	
6	Other distributions *(describe in* ***Part VI****).* See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****).* See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* ***Part VI****).* See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2025**. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

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.)

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization
BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION

Employer identification number
22-3233401

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION

Employer identification number

22-3233401

01. Description of other expenses (Part I, line 16)

Description	Amount
BACKBACKS	20,999

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 07-01 , 2024, and ending 06-30 , 2025

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION	22-3233401

Name and title of officer or person subject to tax

SHELLEY KANE, PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ☐	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here ☐	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ☒	b	**Balance due** (Form 8868, line 3c)	5b	0
6a	**Form 990-T** check here ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____ , (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize JD STEWART FINANCIAL INC to enter my PIN 12345 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 11-17-2025

Part III Certification and Authentication

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

010007 99999

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 12-19-2025

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

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

BIDDEFORD PUBLIC SCHOOL EDUCATION FOUNDATION
18 MAPLEWOOD AVE
BIDDEFORD, ME 04005

Date:
08/15/2024
Employer ID number:
22-3233401
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 15, 2019
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053614001554

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 with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Youth Full Maine
Principal Address:	PO Box 745, Biddeford, ME 04004-0745
Executive Director:	Katie Brown
Contact Person/Phone Number:	Katie Brown, 207-409-0327 or Lisa Erickson-Harris, 207-502-7103
Est. Total Agency Budget for 2025/2026:	$312,768.74
Actual 2025/2026 Budget:	$76,500 (year-to-date)
Amount requested from the City of Biddeford:	$20,000

What percent of your annual budget does this request represent: 6.4%

What percent of this request will be used towards salaries: 25%

What percent of this request will be used towards direct services/programming: 75%

Please provide your agency's mission statement:
Youth Full Maine's (YFM) mission is to provide nourishing food for York County students and residents impacted by food insecurity to ensure greater overall health and economic prosperity.

Its vision is to empower youth and citizens of Maine to access and prepare nourishing food and gain more self-sufficiency, to gradually end hunger and food insecurity in Maine.

YFM is headquartered in Biddeford on school grounds across from the high school. YFM shares food with over 1,500 children, older adults, asylum seekers and refugees, and other community members every month.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Youth Full Maine addresses food insecurity for those in need at no cost.

How is that need determined or measured?

YFM uses standard practices established by Feeding America and Good Shepherd Food Bank to measure program impact. Measurement is captured by counting the number of individuals accessing YFM's food and recording the weight and meal equivalent of the food that is disbursed. The agency also collects important anecdotal stories and data. YFM is beginning to track other demographic data such that it an also evaluate areas of need in York County.

More specifically, YFM carefully tracks the pounds of food we distribute in each community, and each school, and can translate that into the value of food distributed and the number of meals provided. The agency also tracks the number of people who access its food directly at curbside distributions and in schools. YFM knows we are continuing to reach the results we wish to achieve by regularly capturing anecdotes from people accessing our food, who often express the experience they have as result of our community-wide distributions: expressions of the safety and security people feel receiving food from us right now, and about the kinds of dishes people are creating from the ingredients we are providing.

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)

Youth Full Maine provides emergency food for children, their families, and any resident in York County. To date, the agency has active operations in Biddeford, Saco, Old Orchard Beach, Dayton, Acton, Shapleigh, Newfield, Lyman, Parsonsfield, Waterboro, and Alfred and will expand across York County as its capacity

supports. The agency was founded in 2019 as the first pilot replica of the Locker Project, of Cumberland County, to address food insecurity among students who are pre-K - 12th grade in York County. Currently, YFM is providing critical food supplies for students, their families and other community members.

YFM provides food for those in need in York County through its programming for students, families, asylum seekers, and seniors. Over the past few years, it has gained insight into the broader food insecurity and expanded its partnerships to include other food insecurity organizations in York County and participates in the development of the York County Food Council. Food supplies are persistently much more expensive to obtain as society struggles with economic challenges and community headwinds, a circumstance that is expected to continue. This request is to support a year of the agency's operations while it works to meet the needs of its students, families and elders with food, operations, and delivery costs.

During 2025, food insecurity in York County remained pervasive across all age groups and demographic sub-groups. Housing has also continued to be a dominant pressure along with rising prices and continuing economic stress. Adding to this, governmental challenges pressuring families with reduced food supports and shifting focuses around a variety of human services moved to the forefront along with housing and food insecurity. Youth Full Maine has continued to serve those in need recognizing an increase in numbers due to lower benefits that are currently available. Economic pressures have continued to drive food pricing much higher resulting in food pantries necessarily having to spend much more to deliver the same level of meals within York County.

Like many non-profit agencies in recent years, YFM has responded by pivoting its program delivery multiple times. The agency first pivoted to address emergency needs throughout the pandemic and in late 2022 to now has been pivoting again to provide food to families at higher cost, a shifting funding landscape, and to more demographic groups that remain in need. Similarly, it has expanded its scope to serve asylum seekers and refugees within all these shifting dynamics. In doing so, YFM has solidified its partnership with Good Shepard Food Bank and sought to address local needs for those with limited transportation available. This year's challenges will now also encompass safety concerns for multiple populations within our region. Our history is to meet the people of York County where they are and address needs creatively.

The desired outcome is to provide food for as many residents as possible so that they and their families are not going hungry.

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

Youth Full Maine gathers information at all distributions to track the distributions, amount of food, and those participating in its programs. It respects the privacy of individuals needing food. On an ongoing basis, the staff and board assess whether or not it is meeting the needs of all community members. For instance, it established a walkable food distribution in Biddeford over the past year after learning that transportation was an issue for some residents.

Client Eligibility Criteria:

Youth Full Maine provides food to all those in need. It does not require qualification for services.

Describe any fee or payment structure your organization charges for services:

Youth Full Maine does not have a fee or payment structure. It uses many volunteers to assist in delivering it services and does not charge for them.

Describe services provided:

Youth Full Maine – Current Programs

The agency manages pre-K through 12th grade school food pantries in several northern York County cities and towns, and Bonney Eagle. Regular, community-wide free food distributions are conducted in Biddeford, Dayton, and Parsonsfield throughout the year. During the summer months, distributions are added in Old Orchard Beach, Saco, and Waterboro while those schools are closed. YFM partners with the Southern Maine Agency on Aging for a monthly food distribution at a senior lunch program in Hollis. The numbers of participants continue to be strong at both the community distributions and through the school food pantries.

YFM's primary goal is to address childhood food-insecurity in York County, Maine. One in five children in Maine are food-insecure, meaning they do not necessarily know where their next meal may be coming from. Schools provide breakfast and lunch meals during normal school operational periods for most of those children, but often those students return to school the next day or the end of the weekend or school break hungry, because there was not enough food for them at home.

YFM is distributing desperately needed food to students, family members, seniors, unemployed, underemployed, and immune-compromised, members of the York County community. The agency has built a network with other local food pantries and school districts to collaborate on food-sharing and getting the word out, and a network of volunteers who deliver to families and individuals in need who are without transportation. The agency continues to focus on getting food directly to York County students in need by restocking its school food pantries.

Additionally, YFM has been operating downtown Biddeford distributions one evening and one weekend day per month at The Lot, which is a new food hub park that was approved by the Biddeford Planning Board. These distributions are targeted to downtown residents in need who lack transportation and/or daytime access to brick and mortar pantries, a top need identified by recent surveys/studies by the University of New England students, Good Shepard Food Bank, and Maine Health.

In summary, Youth Full Maine’s program activities include:

- Managing school food pantries and fresh produce distributions in school settings for food-insecure children and their families. Growing YFM's school services during the coming twelve months.
- Continuing free food distributions in communities to support individuals and families. These

distributions currently number four and will expand towards western York County as resources allow.

- Supporting a limited area within York County (approximately 25 %) and seeking to gradually expand its footprint to reach an increasing number of rural towns and communities.
- Focusing on support of staff and delivery transportation to address the increased scale and scope of expanded food distribution.
- Increasing access for culturally important food supplies as well as education for fresh food and its use. Support refugee populations in York County at locations where they reside.
- Continuing support for seniors and rural distributions. Deliver food to distributions designed to support seniors in conjunction with Southern Maine Area Agency for Aging. Evaluate distribution sites and networks for home-bound deliveries.
- Providing Biddeford food distributions for those without transportation.

All activities are focused on the mission of supporting food insecure students and citizens in York County.

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, Youth Full Maine has its storage and operational facilities in Biddeford on the grounds of Biddeford High School at 11 Maplewood Avenue, Biddeford, ME.

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

Unit of service cost: $310,351.50/90,000 meals (1500 individuals counted once) = 3.45 Unit Cost

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

YFM works with many organizations to avoid duplication. Some provide food that YFM distributes and for others, such as local food pantries, YFM is a source for food that can be available within these organizations.

- Ecology School
- Saco School Department
- Saco Food Pantry
- Seeds of Hope
- Many other organizations within the region outside of Saco including Biddeford Community Gardens, York County Public Schools, Good Shepard Food Bank, local food pantries, and many more.

Has your 501C-3 status been revoked within the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

Youth Full Maine's IRS-authorization has never been revoked.

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 attached)

Part 2

What accommodations are made to those applicants with zero income?

Youth Full Maine provides food 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?
NA

If any agency does not maintain certain financial information please write NA in section provided

How often are your books and/or financial records audited by an accounting firm and/or a third party professional?
Youth Full Maine conducts an audit every five years.

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
$20,000	25	75		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Business/Corporate Support	Various	$21,372.50	$4,109.91	$25,000.00
Private Donations	Various	$6,432.64	$82,769.58	$12,417.24
Foundation Events		$10,300.00	$250.00	$10,300.00
Interest Income		$51.50	$26.27	$51.50
United Way	Yes, included in grants.			

Grants	Quimby Family Foundation, Sam L. Cohen Foundation, Maine Community Building, Municipal grants, Frances Hollis Brain Foundation, Narragansett Number One Foundation, and other private foundations	$200,000.00	$86,849.50	$200,000.00
Other Income/Surplus/Prior Restricted	Donations, Fundraising	$66,260.00	$2,000.00	$65,000.00
In-kind Contributions				
Totals:		**$304,416.64**	**$176,005.26**	**$312,768.74**
EXPENSES				
Salaries/Benefits		$149,350.00	$127,439.75	$154350.00
Other operating expenses		$52,256.64	$39,789.94	$54,037.74
YFM Program expenses		$102,810.00	$8,775.57	$104,381.00

** YFM Actual expenses for 2025 are in process being fully reconciled.

Total number of individuals served (unduplicated): 1500

Total number of units provided: 90,000 (meals)

Total number of individuals served from Biddeford: 750

Percent of total client count that are residents of the City of Biddeford: 50%

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

City of Saco - $2,000 and Town of Dayton - $2,000

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

Per capita cost of service(s); each individual counted only once: $3.45

Unit of service cost: Defined as meals for 1500 participants or 90,000 meals

How many members of your agency have authority to decide where/how your funds will be spent?
Ten, the full board along with the executive director.

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

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

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

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
Private Foundation Grant Program	Private Foundations	$9,300	$150,000	Throughout 2026
Fundraising events	All community members in York County	$4,000	$10,300	Primarily Spring, Summer, and Fall
Major donor giving	Individuals interested in food insecurity in York County	Staff overhead and shared $4,000 event expenses	$75,000	Throughout 2026
State and federal grant programs	Varies according to changes in government programming	Costs to pursue grants	Recent changes make this funding source unknown	As available

VALIDATION

I, Katie Brown, of Youth Full Maine,
(Name) (Name of Agency)

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

Executive Director
(Title) Signature/Title Date

*****ADDITIONAL INFORMATION*****

March 1, 2026

Board of Directors
James Allen
Kate Brown
Jeannette Garvilles
Brittany Jackson
Dave Nelson
Ashlee Parker
Cole Rowland
Haley Savoie
Matthew Sudsbury-Francois
Michael Wentworth

Staff
Katie Brown

City of Biddeford
205 Maine Street – PO Box 586
Biddeford, ME 04005

To Whom it May Concern:

Youth Full Maine (YFM) is continuing to serve food insecure people of York County and is pursuing help for its programming to provide food for children, their families, seniors, and all citizens in York County in need of food. The agency serves York County with a central focus in the Biddeford, Saco, Old Orchard Beach, and Dayton areas. The agency is committed to serving students, asylum seekers, young Head Start children, and seniors in need. We are grateful for the support we have received from the *City of Biddeford* and hope to continue our partnership. This year, we respectfully request $20,000 in support of food and our operations to continue serving food insecure residents in Biddeford.

While many would anticipate there NOT to be a significant food insecurity issue in the southern-most county of Maine, we have all learned acutely this not to be the case. YFM continues to see first-hand that there are many pockets and populations that remain overlooked in York County. It is our goal to address these needs. Thank you for your confidence in our work, the work of our staff, board and volunteers to join us to address and progress beyond this need in York County.

We appreciate the opportunity to request funding to support YFM's operations as it endeavors to provide nourishing food to children and families. Please consider this application at your convenience. In the meantime, please let me know if you have any questions or concerns.

Warm regards,

Katie Brown, Executive Director

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

DEPARTMENT OF THE TREASURY

Date: JUL 20 2020

YOUTH FULL MAINE
C/O BIDDEFORD MIDDLE SCHOOL
25 TIGER DRIVE
BIDDEFORD, ME 04005-3474

Employer Identification Number:
84-2983541
DLN:
26053588004080
Contact Person:
DEL TRIMBLE ID# 31309
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
July 22, 2019
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.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

YOUTH FULL MAINE

Sincerely,

Stephen a merton

Director, Exempt Organizations
Rulings and Agreements

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024

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

C Name of organization
Youth Full Maine

% Katie Brown

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): PO Box 745

Room/suite

City or town, state or province, country, and ZIP or foreign postal code: Biddeford, ME 04005

D Employer identification number: 84-2983541

E Telephone number: (207) 391-0185

G Gross receipts $ 483,572

F Name and address of principal officer:
Katie Brown
51 Congress Street
Portland, ME 04101

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.youthfullme.org

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2019

M State of legal domicile: ME

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To provide nourishing food for York County students who have food insecurity to positively impact their health and learning.

2 Check this box ☐

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	8
6	Total number of volunteers (estimate if necessary)	**6**	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	228,068	483,413
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38	159
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	228,106	483,572
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	70,373	135,388
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	88,812	342,807
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	159,185	478,195
19	Revenue less expenses. Subtract line 18 from line 12	68,921	5,377

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	131,103	33,437
21	Total liabilities (Part X, line 26)	2,670	16,435
22	Net assets or fund balances. Subtract line 21 from line 20	128,433	17,002

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 Katie Brown Executive Director Type or print name and title	2025-07-28 Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☑ if self-employed	PTIN
			2025-07-28		P01834470
	Firm's name Crystal Rogers Tax Prep LLC				Firm's EIN 81-3829762
	Firm's address 19 Main Street Unit 2 Gray, ME 04039				Phone no. (207) 838-9181

May the IRS discuss this return with the preparer shown above? See Instructions. . . . . ☑ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2024)

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:

Youth Full Maine is a direct community partner of good shepard food bank. We provide logistical support to schools that GSFB does not have the staffing and/or funding capacity to serve directly, and full program support to schools that are not eligible for GSFB reduced or free food donations. We help GSFB eligible schools acorss York County.

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 $ including grants of $) (Revenue $)

Logistical support, including placing orders with GSFB for food, picking up the food from GSFB warehouses, and delivering it to participating schools. Some communities in Maine have already established their own food pantry program in their schools. To those communities we are available to assist those programs as well in sourcing food from local farms and gardeners, grocery stores, markets and restaurants., and we provide logistical support for food pickup and delivery. We are a source of replication for other communities and schools throughout Maine. In addition to managing school food pantries, Youth Full Maine conducts community wide free food distributions for anyone in need in several northern York County communities, providing dry goods, meats and dairy products sourced from the GSFB, local food stores and local farms. People self-select the items they need to take home or are delivering to households, or their cars are loaded with pre-filled bags/boxes of food. YFM also provides culturally important foods for asylum seeking families temporarily housed in York County.

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

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

4d Other program services (Describe in 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*	**1**	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	**2**	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts 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	**6**		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	**8**		No
9	Did the organization report an amount in Part X, line 21 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*	**9**		No
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*	**10**		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	**11a**	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		No
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*	**12b**		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, 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*	**14b**		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	**17**		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		No

b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
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*	**21**		No

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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No

1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	No

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	8		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	No
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for 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**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
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**			

	which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		
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 the instructions and file Form 4720, Schedule N.		15		No
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		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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

Section A. Governing Body and Management

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

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
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	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13		No
14	Did the organization have a written document retention and destruction policy?	14		No
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		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			

16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," 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 Form 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:
Katie Brown PO Box 745 Biddeford, ME 04005 (207) 409-0327

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Katie Brown Executive Director	40.00	X		X				0	0	0
(2) Andrew Morrissette Secretary	2.00	X		X				0	0	0
(3) Sharon McKenna Molleur Director	2.00	X						0	0	0
(4) Cathy Mullen Pearl Treasurer	2.00	X		X				0	0	0
(5) Rev Kelli Whitman Director	2.00	X						0	0	0
(6) Lori Williams Director	2.00	X						0	0	0
(7) Jim Allen President	2.00	X						0	0	0

President										
(8) Jeanette Garvilees Treasurer	2.00	X		X				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No

4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

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

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

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

Part VIII **Statement of Revenue**

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

		(A) 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 Similar Amounts	1a Federated campaigns				
	b Membership dues 2,085				
	c Fundraising events				
	d Related organizations				
	e Government grants (contributions)				
	f All other contributions, gifts, grants, and similar amounts not included above 481,328				
	g Noncash contributions included in lines 1a - 1f: $ 259,812				
	h **Total.** Add lines 1a-1f 483,413				
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue.					
	g **Total.** Add lines 2a–2f.					
	3 Investment income (including dividends, interest, and other similar amounts)		159			
	4 Income from investment of tax-exempt bond proceeds					

Other Revenue

5 Royalties						
		(i) Real	(ii) Personal			
6a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c					
d Net rental income or (loss)						
		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	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						
		Business Code				
11a						
b						
c OtherRevenueMiscAmt						
d All other revenue						
e Total. Add lines 11a–11d						
12 Total revenue. See instructions				483,572		

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	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	65,544			
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	69,844			
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	4,089			
c	Accounting	0			
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17				
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			
12	Advertising and promotion	583			
13	Office expenses	29,062			
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0			
23	Insurance	0			
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	Equipment	916			
b	Food In Kind	259,812			
c	Van Costs	3,253			
d	Food	27,831			
e	All other expenses	17,261			
25	**Total functional expenses.** Add lines 1 through 24e	478,195	0	0	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

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

		(A) Beginning of year		(B) End of year
1	Cash–non-interest-bearing	101,983	1	19,045
2	Savings and temporary cash investments		2	
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	1,668	4	4,492
5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			

		controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
Assets	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		10,952	9	9,900
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 33,000			
	b	Less: accumulated depreciation	10b 33,000	16,500	10c	
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		131,103	16	33,437
Liabilities	17	Accounts payable and accrued expenses		2,670	17	16,435
	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		2,670	26	16,435
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		70,529	27	-40,902
	28	Net assets with donor restrictions		57,904	28	57,904
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		128,433	32	17,002
	33	Total liabilities and net assets/fund balances		131,103	33	33,437

Part XI **Reconcilliation 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	483,572
2	Total expenses (must equal Part IX, column (A), line 25)	2	478,195
3	Revenue less expenses. Subtract line 2 from line 1	3	5,377
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	128,433
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	-116,808
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	17,002

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: ☑ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Form **990** (2024)

Additional Data

Return to Form

Software ID: 24019898

Software Version: 24.0.1.0

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990)

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

2024

Open to Public Inspection

Name of the organization
Youth Full Maine

Employer identification number
84-2983541

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).)

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 **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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

Section A. Public Support

Calendar year

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2023.** 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 . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2024.** 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 . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2023.** 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 . . . . . ▶ ☐

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 . . . . . ▶ ☐

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	414,738	614,983	319,185	228,068	223,601	1,800,575
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid						

	organization's benefit and either paid to or expended on its behalf. . .					
5	The value of services or facilities furnished by a governmental unit to the organization without charge					
6	**Total.** Add lines 1 through 5	414,738	614,983	319,185	228,068	223,601	1,800,575
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c	Add lines 7a and 7b. .						
8	**Public support.** (Subtract line 7c from line 6.)						1,800,575

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6. . .	414,738	614,983	319,185	228,068	223,601	1,800,575
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .	14	41	55			110
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
c Add lines 10a and 10b.	14	41	55			110
11 Net income from unrelated business activities not included on 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.). .	414,752	615,024	319,240	228,068	223,601	1,800,685

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	0 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2024.** 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—2023.** 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 . . . . ▶ ☐

Schedule A (Form 990) 2024

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 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.*	1		
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).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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.*	3b		
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.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
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.*	4b		
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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
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 line 10b below.*	10a		
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).*	10b		

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 on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, 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.*	1		
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.*	2		

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).

1			

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?	1		
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).*	2		
3	By reason of the relationship described in line 2 above, 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.*	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 lines 2a and 2b 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.*	2a		
b	Did the activities described on line 2a, above 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.*	2b		

3 Parent of Supported Organizations. **Answer lines 3a and 3b 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? *If "Yes" or "No", provide details in* ***Part VI.***	3a		
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.*	3b		

Schedule A (Form 990) 2024

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):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors			

	(*explain in detail in* ***Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	**2**		
3	Subtract line 2 from line 1d	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	**1**	
2	Enter 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	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by Line 9 amount	**10**	

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

c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

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).

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

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Software ID: 24019898
Software Version: 24.0.1.0

Schedule B (Form 990) (Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization
Youth Full Maine

Employer identification number
84-2983541

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (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 other 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 990PF, 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
Youth Full Maine

Employer identification number
84-2983541

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
RESTRICTED			☐ Person

		$ RESTRICTED	☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
Youth Full Maine

Employer identification number
84-2983541

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

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

Name of organization
Youth Full Maine

Employer identification number
84-2983541

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	

Additional Data

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Software ID: 24019898
Software Version: 24.0.1.0

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

Open to Public Inspection

Name of the organization
Youth Full Maine

Employer identification number
84-2983541

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ 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 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 July 25, 2006, 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 FASB 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 FASB 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 FASB 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 in Part XIII . . . . ☐

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

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

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

- **a** Board designated or quasi-endowment ▶ .....
- **b** Permanent endowment ▶ .....
- **c** Term endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) Unrelated organizations . . . . . **3a(i)**		
(ii) Related organizations . . . . . **3a(ii)**		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? **3b**		

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	33,000		33,000	
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				

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) Financial derivatives and other financial products		
(B) Closely-held equity interests		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

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.)* ▶		

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.)* ▶	

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	

Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	

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 ☐

Schedule D (Form 990) (Rev. 1-2025)

Page 4

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation

Schedule D (Form 990) (Rev. 1-2025)

Additional Data

Return to Form

Software ID: 24019898
Software Version: 24.0.1.0

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
Youth Full Maine

Employer identification number
84-2983541

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory	X		259,812	FMV
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization

is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Part I Line 19	Youth Full Maine received 259,812 in food donations during the tax year 2024. The organization values donated food items based on the fair market value at the time of donation. When available, the fair market value is determined using values provided by the donor. If no donor valuation is provided, the organization estimates the value based on the average retail price per pound or per item using current local grocery market rates.

Additional Data

Return to Form

Software ID: 24019898
Software Version: 24.0.1.0

SCHEDULE O
(Form 990)
(Rev. January 2025)
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 instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization
Youth Full Maine

Employer identification number
84-2983541

Return Reference	Explanation
Form 990, Part I, Line 1	To provide nourishing food for York County students who have food insecurity to positively impact their health and learning.
Form 990, Part III, Line 4a	Program Service Accomplishments logistical support, including placing orders with GSFB for food,picking up the food from GSFB warehouses, and delivering it toparticipating schools. Some communities in Maine have alreadyestablished their own food pantry programs in their schools. To thosecommunities we are available to assist those programs as well insourcing food from local farms and gardeners, grocery stores andmarkets, and restaurants, and we provide logistical support foodpickup and delivery. We are a source of replication for other countiesand schools throughout Maine. In addition to managing school foodpantries, Youth Full Maine conducts community-wide free fooddistributions for anyone in need in several northern York Countycommunities, providing dry goods, meats and dairy products sourced fromGood Shepherd Food Bank, local food stores, and local farms. Peopleself-select the items they need to take home or are delivering to otherhouseholds, or their cars are loaded with pre-filled bags/boxes offood. YFM also provides culturally important foods for asylum seekingfamilies temporarily housed in York County who are sponsored by stateand municipal entities
Form 990, Part VI, Section B, Line 11b	A copy of Form 990 was reviewed by the Treasurer before it was filed.
Form 990, Part VI, Section B, Line 12c	Board members are required to sign a conflict of interest upon joining theboard, and re-sign the policy each year they serve.
Form 990, Part VI, Section C, Line 19	Documents are available upon request.
Form 990, Part XI, Line 9	The negative is due to the continued net losses from 2023 2024.
Form 990, Part IV, Line 29	Youth Full Maine received 259,812 in food donations during the tax year 2024. The formula for the value comes from the standard that Feeding America sets. It was last calculated in 2023 and were all expecting them to update it again, and know that inflation will make it very different. As it still stands 1.92/lb based on Feeding Americas analysis for FY 2023 we received and distributed about 135,319 lbs of donated food from various sources in 2024.

Additional Data

Return to Form

Software ID: 24019898
Software Version: 24.0.1.0

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: Apex Youth Connection

Principal Address: 45 Granite Street
Biddeford, ME 04005

Executive Director: Michael Chapman

Contact Person/Phone Number: 207-282-9700 ext. 3

Est. Total Agency Budget for 2025/2026:

Actual 2025/2026 Budget: $470,428.00

Amount requested from the

City of Biddeford: $30,000.00

What percent of your annual budget does this request represent: 6.5%

What percent of this request will be used towards salaries: 65%

What percent of this request will be used towards direct services/programming: 35%

Please provide your agency's mission statement:
Apex is dedicated to enriching the lives of youth through hands-on activities and outdoor adventure, while fostering meaningful mentorships in an environment where every child feels safe and valued.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Apex Youth Connection addresses several critical municipal and social service needs in Biddeford, particularly in the areas of youth safety, equitable access to hands-on learning, skill development, transportation, and outdoor access.

First, we respond to the need for safe, affordable afterschool environments for youth ages 8 to 18. Many local families face financial and logistical barriers that limit access to supervised recreation and skill building programs. Apex provides a free, welcoming third space outside of home and school where youth can gather during afterschool hours, connect with positive adult mentors, and participate in structured activities. This directly supports community priorities around youth safety.

Second, we address gaps in early technical and mechanical education. Middle school students do not yet have access to in school technical education, yet early exposure is critical to building lifelong skills. Through hands-on learning such as tool use and bike repair, youth develop practical skills, problem solving abilities, and confidence that support well into their adult life.

Third, our Earn a Bike Program meets transportation and equity needs. Youth repair donated bicycles and earn ownership, gaining both reliable transportation and maintenance skills. Bikes are provided for five dollars or free based on need using a low barrier financial aid that removes financial obstacles.

We also address inequitable access to outdoor experiences by providing guided trips that promote physical health and environmental stewardship.

Finally, in partnership with the Biddeford School Department, we provide free aftercare services with enriching activities, snacks, and transportation home, directly supporting working families and strengthening overall community stability.

How is that need determined or measured?

Apex Youth Connection determines and measures community need through direct youth feedback, school partnerships, and review of municipal and regional data.

We use youth voice as our key assessment tool. Our Youth Council provides regular feedback on programming, daily activities, field trips, and emerging challenges. Participation is open to any interested youth, ensuring broad representation. Their input directly shapes program development, helping us measure demand, identify gaps, and

adjust offerings based on real time feedback. Feedback gathered through youth engagement has led to the creation of high demand programs such as Bike Bus, Lego Robotics Club, and 3D Print Club. Participation rates and waitlists further help us measure program demand.

We also maintain a consistent in school presence through a Youth Engagement Specialist who works within the Biddeford Middle School in partnership with the Biddeford School Department. Through daily interaction with students, we identify service gaps, transportation challenges, and social or emotional concerns.

In addition to direct engagement, we review objective community data to understand broader trends. We analyze publicly accessible data such as local poverty rates, household vehicle access, and youth wellbeing indicators. For example, a Vulnerability Study conducted by the Biddeford Climate Task Force identified that more than 500 households in the city lack access to a motor vehicle. This data directly informs our bike programs that assist in providing youth with adequate transportation.

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)

Apex Youth Connection meets identified community needs by providing consistent, low barrier access to transportation resources, mechanical skill development, equitable outdoor experiences, and a safe third space for youth.

We operate drop in programming five days per week, Monday through Friday, after school and throughout the summer. Youth access the facility at no cost, eliminating financial barriers to participation. We expect outcomes including sustained participation from 250 to 300 unique youth annually, increased youth engagement during afterschool hours, and strengthened connections with trusted adult mentors.

To address transportation inequity and skill gaps, Apex staffs on site mechanics daily who provide direct instruction in bicycle repair, tool use, and mechanical problem solving. Through the Earn a Bike Program, youth select a donated bicycle, complete all required repairs, and earn ownership. In 2024, we distributed 148 bicycles to youth participants. In 2025, we distributed 203 bicycles to youth participants. We expect to consistently distribute more than 100 bicycles each year. Outcomes from the Earn a Bike program include increased transportation independence, improved school and program attendance for youth relying on bicycles, and demonstrated mechanical knowledge.

We also expand equitable access to outdoor recreation through group bicycle rides through the community, mountain biking trips in Clifford Park. and overnight trips in partnership with Maine Huts & Trails. All equipment is provided by Apex. Expected outcomes include increased physical activity, expanded access to Maine's outdoor resources, and improved youth confidence and resilience.

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

Apex regularly reviews our impact data on both an annual and weekly basis. Day by day changes such as attendance and program rosters are discussed and evaluated as a group during weekly staff meetings while annual data is analyzed by both staff and board members several times a year. Annual data includes total number of registrants, youth served, bike builds, and other relevant data such as demographics and age groups. We also use youth feedback as a means of evaluating program effectiveness. Youth are consulted through our Youth Council, open forums, one on one conversations, and surveys.

Client eligibility criteria:

To become a participant with Apex, a youth must be within the ages of 8 and 18 and be willing to follow Apex house rules. These are the only participant criteria we have.

Describe any fee or payment structure your organization charges for services:

Almost all Apex programs are offered completely free of charge, but two of our programs do have nominal fees. These two programs are Apex Earn a Bike and Apex Summer Camp. Apex Summer Camp can be paid in one lump sum by cash, check, or card, but we also offer payment plans through our registration software, Afterschool HQ. Apex Earn a Bike charges $5 per bicycle and financial aid is always available for all pay-to-play programs. Apex maintains the lowest barrier financial aid possible. No application or proof of income is necessary. Youth simply inform a staff member that they need and aid is granted without question.

Describe services provided:

- **Earn A Bike:**
  A program designed to teach youth basic bike mechanic skills and provide them with access to a working bicycle for a nominal fee of $5.00 or for free.

- **Bike Bus:**
  A once a week program available for Downtown Biddeford Youth (typically located in a designated "disadvantaged area") designed to assist with local school transportation during the warmer months.

- **Junior Bike Mechanics:**
  A 6 week program designed to teach students basic bike mechanic skills during a set class period using Apex Bike Factory curriculum.

- **Apex Pre-Apprentice Program:**
  A program designed for participants 14 and up who have expressed interest in bike mechanics, marketing, business and entrepreneurship that would like a more in depth work experience with stipend or commission compensation.

- **Open Shop:**
  An open drop in space available for youth k-12 to come in and learn bike skills, repair their bikes, ask questions, learn about programming and have fun.

- **Apex Aftercare:**
  A free aftercare program designed for youth ages 5th through 7th grade and offered in partnership with the Biddeford School Department. This program targets participants who need a daily, no cost after school care program as well as transportation home.

- **Lego Robotics and Battle Bots Club:**
  A 6 week club program for middle school aged students interested in robotics and engineering. Students in this program build robots out of Legos alongside an experienced instructor.

- **Apex Summer Camp:**
  A low cost 8 week summer program available 4 days a week in the afternoons for middle and high school aged students. Participants in this program attend field trips, educational classes, community service events, and outdoor activities.

- **Apex Summer Rides**
  A three day a week summer program that escorts youth on road rides throughout the community to visit various places such as parks and beaches.

- **3D Print Club**
  A weekly club available to middle and high school youth. They meet weekly to learn about 3D printing equipment, project design, and troubleshooting

- **Half Day Activities:**
  All activities, workshops, field trips, bike rides, and classes that occur on early release school days.

- **Vacation Week Activities:**
  All activities, workshops, field trips, bike rides, and classes that occur on school vacation weeks.

- **Apex Community Workshops:**
  Events involving partnered organizations that run a short educational panel, class, session or other type of youth orientated workshop involving Apex participants.

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, our organization is located at 45 Granite Street in Biddeford

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

One unit of service is equal to one day of attendance per participant. We do not require participants to meet specific hourly requirements.

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

Yes, our organization collaborates with several other non-profit organizations.
We partner with the Friends of Rachel Carson Wildlife Refuge to provide our Youth Conservation Corps program. A job program that provides high school aged students with meaningful community conservation work over the summer.
We also partner with Carlisle Academy, an equine therapy center, to provide free Nature Explorer classes that teach youth about organism identification, whittling, natural art, and many more outdoor skills.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

No, Apex's 501C-3 status has not been revoked in the last 5 years.

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 Attached Form

Part 2

What accommodations are made to those applicants with zero income?

Almost all Apex programs are offered completely free of charge. The only two programs with nominal fees are Apex Earn a Bike and Apex Summer Camp. Apex Earn a Bike charges $5 per bicycle while Apex Summer camp charges $200 for 8 weeks of program. Apex maintains the lowest barrier financial aid possible and aid is available for all youth regardless of income. No application is necessary, youth simply inform Apex staff that they need financial assistance and aid is granted without question.

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, we do not charge for general assistance referrals.

If any agency does not maintain certain financial information please write NA in section provided

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

Annually

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
30,000	65	35		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal	N/A	N/A	N/A	N/A
State		N/A	N/A	N/A
County		N/A	N/A	N/A
Municipal		20000	12000	30000
JTPA		N/A	N/A	N/A
3RD Party		140000	66403	92049
Fees/Tuition		N/A	N/A	N/A
Private Insurance		N/A	N/A	N/A
Endowments		N/A	N/A	N/A
United Way		N/A	N/A	N/A
Grants		125000	129607	160886
Other Income/Surplus		105000	161521	169000
In-kind Contributions		N/A	N/A	N/A
Totals:		390000	369531	451935
EXPENSES				
Salaries/Benefits		331746	333738	359478
Other operating expenses		85058	112750	110950

Total number of individuals served (unduplicated): 357

Total number of units provided: 2,781

Total number of individuals served from Biddeford: 227

Percent of total client count that are residents of the City of Biddeford: 64%

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

None currently.

Do you receive funding from Biddeford's CDBG program? If yes, for what services?
No, we do not currently receive funding from the CDBG program.

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

Unit of service cost: $922.00

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

The Apex Executive Director and the Apex Executive Board. In total, 4 people.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?
All four people are responsible for ensuring proper use of funds.

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.

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.

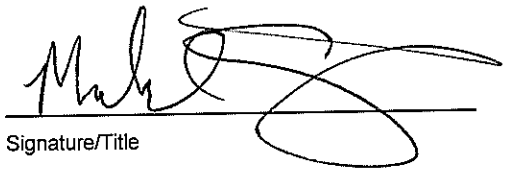
Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Annual Appeal	Organization database	750	25000	July-Dec
Spring Bike Sale	Community	150	5000	April
Fall Fundraiser	Community	500	5000	Oct

VALIDATION

I, Michael Chapman, 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)



Signature/Title

2/27/26
Date

ADDITIONAL INFORMATION

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,

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)

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255839171
Mar. 26, 2021 LTR 4168C 0
20-3684834 000000 00

00010287
BODC: TE

APEX YOUTH CONNECTION
% ANDY GREIF
45 GRANITE ST
BIDDEFORD ME 04005-3657

024301

Employer ID number: 20-3684834
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Mar. 19, 2020, about your tax-exempt status.

We issued you a determination letter in March 2006, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning **and ending**

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

C Name of organization
APEX YOUTH CONNECTION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
PO BOX 783

City or town, state or province, country, and ZIP or foreign postal code
BIDDEFORD, ME 04005

F Name and address of principal officer: MICHAEL CHAPMAN
same as C above

D Employer identification number
20-3684834

E Telephone number
207-282-9700

G Gross receipts $ 242373.

H(a) Is this a group return for subordinates? ..... Yes [X] 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: [X] 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527

J Website: WWW.APEXYOUTHCONNECTION.ORG

K Form of organization: [X] Corporation Trust Association Other

L Year of formation: 2005 **M** State of legal domicile: ME

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Apex offers Southern Maine youth a safe, welcoming space to spend their time after school and during

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	9
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Activities & Governance

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	190527.	149006.
9	Program service revenue (Part VIII, line 2g)	136290.	68179.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15029.	23554.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3023.	670.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	344869.	241409.

Revenue

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3084.	594.
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)	241562.	209025.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 51975.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	170250.	145972.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	414896.	355591.
19	Revenue less expenses. Subtract line 18 from line 12	-70027.	-114182.

Expenses

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1026172.	906734.
21	Total liabilities (Part X, line 26)	56471.	51916.
22	Net assets or fund balances. Subtract line 21 from line 20	969701.	854818.

Net Assets or Fund Balances

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

MICHAEL CHAPMAN, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name: Peter Montano	Preparer's sign: Peter Montano	Date: 8/6/25	Check if self-employed	PTIN: P01200943
Firm's name: PGM LLC			Firm's EIN: 82-4812448	
Firm's address: 319 Main Street Biddeford, ME 04005			Phone no. (207) 415-5714	

May the IRS discuss this return with the preparer shown above? See instructions ..... [X] Yes No

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** 432001 12-10-24 Form **990** (2024)

See Schedule O for Organization Mission Statement Continuation

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:
Apex is dedicated to enriching the lives of youth through hands-on activities and outdoor adventure, while fostering meaningful mentorships in an environment where every child feels safe and valued.

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 $ 239369. including grants of $ 594.) (Revenue $ 68849.)
Apex Bike Programs is the umbrella term for all of Apex's cycling and biking initiatives, including Earn a Bike, Open Shop, the Apex Pre-Apprenticeship Program, Bike Bus, Summer Rides, and Mountain Bike Rides. These are among our most impactful offerings, allowing us to distribute hundreds of low- or no-cost bicycles to youth annually. Through these programs, young people gain access to positive mentorship, learn hands-on mechanical skills, develop community navigation abilities, and cultivate a lifelong appreciation for physical activity and nature. On average, these programs serve over 200 youth each year.

4b (Code:) (Expenses $ including grants of $) (Revenue $)
Apex Aftercare is a completely free after-school program offered in partnership with the Biddeford and Saco school systems. Open to middle school students at both Biddeford Middle School and Saco Middle School, each site has a dedicated space within the school and can accommodate up to 25 youth. The program was developed in response to a clear need for accessible, affordable aftercare options for local families. Participants are cared for from school dismissal until 5:00 PM, with transportation home provided afterward.

4c (Code:) (Expenses $ including grants of $) (Revenue $)
Apex Summer Camp is a low-cost, high-impact summer program offering 15 spots each year for youth 5th grade and up. Running four days a week for eight weeks, the camp features a wide variety of enriching experiences, including educational classes, field trips, group activities, hiking, and sports. With a base cost of just $25 per week, the camp is intentionally designed to be accessible to families of all income levels. Apex uses the lowest-barrier financial aid approach possibleany participant who cannot afford part or all of the fee can simply speak with a staff member, and the cost will be waived, no questions asked. The program has reached full enrollment every year it's been offered, and with increased funding, we hope to expand capacity to serve even more youth.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 239369.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	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*	3		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*	4		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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		X
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*	10		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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21		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*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		X
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*	26		X
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*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the 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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	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? *If "Yes," complete Schedule R, Part I*	33		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*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	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	1a	6		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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 2a 9			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
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		X
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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
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		X
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 the instructions and file Form 4720, Schedule N.	15		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.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	7		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
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, 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 on 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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
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 on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 None

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

MICHAEL CHAPMAN - 207-282-9700

PO BOX 783, 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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Michael Chapman Executive Director	40.00			X				64962.	0.	1949.
(2) Carolyn Brodsky Vice Chair	2.00	X		X				0.	0.	0.
(3) John Perry Secretary	2.00	X		X				0.	0.	0.
(4) Adam Warfel Chair, Treasurer	2.00	X		X				0.	0.	0.
(5) Keith Bobrowiecki Board Member	2.00	X						0.	0.	0.
(6) Doug Dolan Board Member	2.00	X						0.	0.	0.
(7) John Lewis Board Member	2.00	X						0.	0.	0.
(8) Carl Walsh Board Member	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								64962.	0.	1949.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								64962.	0.	1949.

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, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	1015.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	13300.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	134691.			
	g	Noncash contributions included in lines 1a-1f	1g	$ 2455.			
	h	**Total.** Add lines 1a-1f			149006.		
Program Service Revenue			Business Code				
	2a	CONTRACT INCOME	900099	51295.	51295.		
	b	BIKE FACTORY	900099	16884.	16884.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f			68179.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4892.			4892.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a	19626.				
	b	Less: cost or other basis and sales expenses 7b	0.	964.			
	c	Gain or (loss) 7c	19626.	-964.			
	d	Net gain or (loss)			18662.		18662.
	8a	Gross income from fundraising events (not including $ 1015. of contributions reported on line 1c). See Part IV, line 18 8a		0.			
	b	Less: direct expenses 8b		0.			
	c	Net income or (loss) from fundraising events			0.		
	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	MISCELLANEOUS	900099	670.	670.		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d			670.		
	12	**Total revenue.** See instructions		241409.	68849.	0.	23554.

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	594.	594.		
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	66911.	42987.	12091.	11833.
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	117337.	76423.	20584.	20330.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	702.	244.	250.	208.
9 Other employee benefits	8530.	2960.	3041.	2529.
10 Payroll taxes	15545.	10456.	2637.	2452.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6000.		6000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2915.		2915.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	19357.	6359.	7760.	5238.
12 Advertising and promotion	840.	449.	39.	352.
13 Office expenses	8288.	892.	1589.	5807.
14 Information technology	3634.	2011.	1308.	315.
15 Royalties				
16 Occupancy	41531.	39167.	1183.	1181.
17 Travel	565.	157.	343.	65.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	21950.	19397.	2553.	
23 Insurance	11913.	8775.	1689.	1449.
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 related	26023.	26023.		
b Facility repairs	2956.	2475.	265.	216.
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	355591.	239369.	64247.	51975.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	320806.	1	147977.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	6092.	4	48992.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1487.	8	937.
	9	Prepaid expenses and deferred charges	1568.	9	6606.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 643743.			
	b	Less: accumulated depreciation — 10b: 194069.	472588.	10c	449674.
	11	Investments - publicly traded securities	222131.	11	251048.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1500.	15	1500.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1026172.	16	906734.
Liabilities	17	Accounts payable and accrued expenses	8871.	17	11715.
	18	Grants payable		18	
	19	Deferred revenue	47600.	19	40201.
	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	56471.	26	51916.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	959400.	27	845285.
	28	Net assets with donor restrictions	10301.	28	9533.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	969701.	32	854818.
	33	Total liabilities and net assets/fund balances	1026172.	33	906734.

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	241409.
2	Total expenses (must equal Part IX, column (A), line 25)	2	355591.
3	Revenue less expenses. Subtract line 2 from line 1	3	-114182.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	969701.
5	Net unrealized gains (losses) on investments	5	9600.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-10301.
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	854818.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		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 on Schedule O.	2c		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

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

2024

Open to Public Inspection

Name of the organization

APEX YOUTH CONNECTION

Employer identification number

20-3684834

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).)
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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	395978.	470106.	270434.	190527.	149006.	1476051.
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	395978.	470106.	270434.	190527.	149006.	1476051.
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.						1476051.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	395978.	470106.	270434.	190527.	149006.	1476051.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2183.	40512.	2497.	5632.	4892.	55716.
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.)			3224.	3023.	670.	6917.
11 **Total support.** Add lines 7 through 10						1538684.

12 Gross receipts from related activities, etc. (see instructions) 12 324692.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 95.93 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 96.18 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2023.** 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 ☐

17a **10% -facts-and-circumstances test - 2024.** 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 ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
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).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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.*	3b		
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.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
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.*	4b		
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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.**	6		
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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
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 line 10b below.*	10a		
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.)*	10b		

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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
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.*	2	

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).*	1	

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?	1	
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).*	2	
3	By reason of the relationship described on line 2, above, 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.*	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 governmental entity (see instructions).*

		Yes	No
2	Activities Test. **Answer lines 2a and 2b 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.*	2a	
b	Did the activities described on line 2a, above, 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.*	2b	
3	Parent of Supported Organizations. **Answer lines 3a and 3b 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? If "Yes" or "No," provide details in **Part VI.**	3a	
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.	3b	

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

SCHEDULE D (Form 990) (Rev. December 2024)
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

Open to Public Inspection

Name of the organization
APEX YOUTH CONNECTION

Employer identification number
20-3684834

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ 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 on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		123400.		123400.
b Buildings		446421.	129505.	316916.
c Leasehold improvements				
d Equipment		73922.	64564.	9358.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				449674.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

APEX YOUTH CONNECTION

Employer identification number
20-3684834

Form 990, Part I, Line 1, Description of Organization Mission:
the summer. Our diverse, free-to-access programs focus on hands-on skill building, outdoor exploration, community engagement, positive mentorship, and overall wellness. We strive to ensure that every young person feels safe, accepted, valued, and truly supported.

Form 990, Part VI, Section B, line 11b:
EXECUTIVE DIRECTOR, BOARD PRESIDENT, AND BOARD TREASURER REVIEW 990 BEFORE FILING.

Form 990, Part VI, Section B, Line 12c:
REVIEW PERFORMED BY BOARD OF DIRECTORS.

Form 990, Part VI, Section B, Line 15a:
BOARD REVIEWS AND APPROVES COMPENSATION FOR EXECUTIVE DIRECTOR.

Form 990, Part VI, Section C, Line 18:
AVAILABLE UPON REQUEST.

Form 990, Part VI, Section C, Line 19:
AVAILABLE UPON REQUEST.

City of Biddeford
205 Main Street
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	York County Community Action Corporation
Principal Address:	6 Spruce Street, Sanford, ME 04073
Executive Director:	Carter Friend
Contact Person/Phone Number:	Jennifer Foy, 207-630-4079
Est. Total Agency Budget for 2025/2026:	$29,473,489
Actual 2025/2026 Budget:	$31,813,065

Amount requested from the City of Biddeford: $8,500

What percent of your annual Budget does this request represent: 0.032%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement:

YCCAC's mission is to ensure that all people in York County thrive. We work with our partners to meet urgent needs, create opportunities to succeed, promote well-being, and advocate for just policies and practices.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Since 1965, York County Community Action Corporation (YCCAC) has worked to create economic opportunity and advance social equity for York County's most vulnerable residents. Each year, we serve approximately 17,000 individuals through a broad range of services including Head Start and Early Head Start, WIC, fuel assistance, weatherization, financial coaching, free tax preparation, transportation, and outreach. We also operate Nasson Health Care, a federally qualified health center that provides integrated primary medical, dental, and behavioral health services to over 7,500 patients each year.

The individuals and families we serve often face complex challenges that extend beyond health care alone. Our work is guided by a Social Drivers of Health (SDOH) framework, which highlights the importance of integrating health and social services to achieve positive outcomes. Notably, only 20% of health outcomes are determined by access to health care, while 40% are influenced by socioeconomic factors such as income, education, and employment. Secure jobs, stable housing, and access to nutritious food are essential for good health, which in turn supports employment and social stability. SDOH strategies are also crucial for advancing health equity.

While our federally funded programs serve individuals at or below 200% of the federal poverty level, many of our services—such as transportation, care at Nasson Health Care, and financial education—are available to all York County residents, regardless of income, and are reliant on community funding. Our efforts are strengthened by partnerships with municipalities and nonprofit organizations throughout York County and Maine, ensuring our clients receive the most appropriate supports.

The $8500 we are requesting represents less than 1% of the total value of services YCCAC delivered to Biddeford residents last year. Every dollar will directly support the services we provide to Biddeford residents and help reduce dependence on your General Assistance program.

How is that need determined or measured?

The need for these services is significant and growing. According to the most recent ALICE (Asset Limited, Income Constrained, Employed) report from the United Ways of

Maine, 41% of York County households cannot afford a basic survival budget. This includes 73% of single female-headed households with children and 58% of seniors. In the Town of Biddeford specifically, 53% of households earn above the federal poverty level yet still struggle to meet basic needs. Access to affordable care and economic support services is critical for these families in your community.

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)

YCCAC is uniquely positioned to provide the integrated support to advance healthy communities. As both a Community Action Agency and a Community Health Center—one of fewer than twenty such organizations nationwide—we offer not only medical care but also services that address transportation, financial support, housing resources, and other key SDOH factors.

We collaborate with organizations including homeless shelters, school districts (McKinney-Vento), housing authorities, and General Assistance offices. For example, when a family needs housing, we combine available vouchers and benefits from these partners with our own funding to help secure security deposits and first month's rent. Our Outreach workers, who have been embedded in communities for over two decades, are familiar with local resources and partners.

YCCAC also operates a robust referral system, allowing our staff to connect clients to internal programs such as fuel assistance, WIC, and Head Start; and external agencies such as DHHS, Child Development Services, Help Me Grow Maine, Maine Families, TANF, SNAP, SSI, Caring Unlimited, Pine Tree Legal, community food pantries, York County Shelter Program, and more.

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

The different programs throughout YCCAC use a variety of different methods to evaluate their effectiveness, including:

- Client Surveys
- Data Review & Analysis
- Use of Quality Improvement Teams
- Planned Due Study Act (PDSA)
  Community Needs Comparison

Client eligibility criteria:

To qualify for a majority of YCCAC assistance, clients must be at 200% of federal poverty level or below. That said, York County residents that do not meet that criteria may still be eligible for some services such as treatment at Nasson Health Care and rides through our transportation program.

Describe any fee or payment structure your organization charges for services:

Fees vary based on the program:

- WIC – no fee
- Economic Opportunity – no fee

- Energy – no fee
- Head Start/Early Head Start – sliding fee scale based on income
- Transportation – Sliding fee scale based on income
- Nasson Health Care – sliding fee scale based on insurance and income

Describe services provided:

Women, Infants, and Children (WIC) and Head Start support the nutrition and health of children from birth through age five and engage parents in their child's development. WIC provided benefits to 3,591 women, infants, and children in 2023. Head Start/Early Head Start offer comprehensive birth-to-five early childhood education to low-income children at 14 classrooms throughout the county.

Our Energy Services Division helps connect low-income households with needed home heating fuel through Home Energy Assistance (HEAP), supporting 7,406 households in 2023. Our Weatherization activity provided a range of services including energy conservation and central heat improvements (over 1,000 households), heat pump benefits, and additional weatherization services.

Economic Opportunity encompasses community outreach (social work/case management/housing navigation) and financial education and asset building programming (budgeting, matched savings accounts and homebuyer education). . Programs are solution-focused to help individuals identify their own personal and/or financial goals and develop action plans to achieve them. In 2023, accomplishments included preventing 176 foreclosures, aiding over 970 families with tax preparation services and working with almost 3,200 people through outreach services. In 2023, 286 individuals completed homebuyer education classes.

YCCAC's health center, Nasson Health Care, provides primary medical, dental, and behavioral health care, targeting special populations including homeless individuals and those living in or adjacent to public housing facilities, as well as the Medically Underserved Population in the Sanford region. Over 7,000 patients received care at Nasson during 2023.

Finally, YCCAC's Transportation program is a crucial resource for community members who cannot afford to maintain a vehicle, do not have access to a vehicle, or who are unable to drive. In recent years, we have adapted to the changing environment and service landscape of York County with the use of our agency vehicles, toward a goal of providing a greater level of public transportation options. Last year, Transportation services covered over 300,000 miles and volunteers logged another 191,000 miles in support of York County residents in need of a ride. The most common uses of the service were workforce (71%), medical (19%), and grocery trips (8%).

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 currently have 3 facilities in the City of Biddeford.

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

A unit of service is program specific to the programs that we offer. For example:

- Economic Opportunity: One unit of service = one-hour coaching session with a coach.
- Head Start/Early Head Start: One unit of service = cost of student/year
- Nasson Health Care: One unit of service is based on health service provided and amount of time at appointment.
- Transportation: One unit of service = round trip fare per individual

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

Our programs partner with non-profit organizations throughout York County and the state to help ensure that our clients receive the supports best suited for their needs. We also collaborate with the following types of organizations to maximize the value of our funds and services for each household served.

- Homeless shelters
- School Districts (McKinney-Vento)
- Housing Authority
- General Assistance Offices

For example, for a family in need of housing, we look to combine any vouchers and/or benefits available through these other programs along with our own funding to help them to secure security deposits, first month's rent, etc.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

Some of our programs' eligibility criteria requires us to collect documentation of zero income.

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

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

Annually

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
$8,500.00	0%	100%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal	Federal Grants	15,080,330	17,032,508	13,251,549
State	State Grants	1,206,504	1,849,271	1,209,296
County	County & Municipal	50,000	151,229	50,000
Municipal				
JTPA				
3RD Party	Patient Revenue	10,004,205	8,717,071	9,134,519
Fees/Tuition	Rental Income	223,808	204,626	130,404
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus	All Other Revenue	1,991,902	3,375,488	1,936,850
In-kind Contributions	In-Kind Contribution	1,140,548	482,872	977,262
Totals:		29,473,489	31,813,065	26,869,880
EXPENSES				
Salaries/Benefits		16,185,327	17,635,783	15,184,500
Other operating expenses		13,288,162	13,318,304	11,521,885

Total number of HOUSEHOLDS served (unduplicated): 16,304

Total number of units provided: Since this is for all of our programs, units cannot be determined

Total number of HOUSEHOLDS served from Biddeford: 1727

Percent of total client count that are residents of the City of Biddeford: 11%

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

Please see attached

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:

Varies based on program

Unit of service cost: Varies based on program

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

13

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

4

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

Agencies <u>NOT REQUIRED</u> to file yearly audits—complete the budget form and include your IRS Form 990

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.

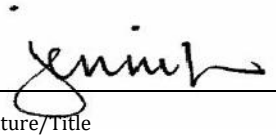
Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Annual Appeal	Private Donors	$11,000	$40,000	10/1/2026 – 12/31/2026
Corporate Giving	Businesses with a presence in York county	$1,000	$30,000	1/1/2026 – 12/31/2026

VALIDATION

I, Jennifer Foy, of York County Community Action Corporation
(Name) (Name of Agency)

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

Director of Grants.
(Title)


Director of Grants. February 11, 2026
Signature/Title Date

*****ADDITIONAL INFORMATION*****

Town Funding Received by YCCAC in 2025

Town	2025 Award
Acton	$1,600
Alfred	$1,500
Arundel	$1,600
Biddeford	$4,000
Buxton	$2,500
Cornish	$1,000
Eliot	$3,000
Hollis	$3,500
Kennebunk	$7,250
Kennebunkport	$4,000
Kittery	$2,500
Limington	$3,050
Newfield	$2,000
North Berwick	$2,250
Parsonsfield	$1,250
Saco	$4,000
Sanford	$6,900
Shapleigh	$3,500
South Berwick	$1,900
Waterboro	$3,500
Wells	$8,500
York	$9,200

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752284927
Oct. 01, 2021 LTR 4168C 0
01-6020406 000000 00
00019589
BODC: TE

YORK COUNTY COMMUNITY ACTION CORP
PO BOX 72
SANFORD ME 04073-0072

020966

Employer ID number: 01-6020406
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Sep. 22, 2021, about your tax-exempt status.

We issued you a determination letter in March 1968, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0752284927
Oct. 01, 2021 LTR 4168C 0
01-6020406 000000 00
00019590

YORK COUNTY COMMUNITY ACTION CORP
PO BOX 72
SANFORD ME 04073-0072

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

020966.375119.382332.26915 1 MB 0.485 530

YORK COUNTY COMMUNITY ACTION CORP
PO BOX 72
SANFORD ME 04073-0072

020966

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0752284927

BODCD-TE

Use for inquiries only

Letter Number: LTR4168C
Letter Date : 2021-10-01
Tax Period : 000000

016020406

YORK COUNTY COMMUNITY ACTION CORP
PO BOX 72
SANFORD ME 04073-0072

INTERNAL REVENUE SERVICE
P.O. Box 2508
Cincinnati OH 45201

016020406 SK YORK 00 2 000000 670 00000000000

The IRS address must appear in the window.

0752284927

BODCD-TE

Use for payments

Letter Number: LTR4168C
Letter Date : 2021-10-01
Tax Period : 000000

016020406

YORK COUNTY COMMUNITY ACTION CORP
PO BOX 72
SANFORD ME 04073-0072

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

016020406 SK YORK 00 2 000000 670 00000000000

Consolidated Financial Statements

Years Ended October 31, 2024 and 2023

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Financial Statements
Years Ended October 31, 2024 and 2023

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NAVIGATING BEYOND THE NUMBERS

ONE RIVER CPAs

Independent Auditors' Report

To the Board of Directors of
York County Community Action Corporation and Affiliate

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of York County Community Action Corporation and Affiliate (a Maine nonprofit corporation), which comprise the consolidated statements of financial position as of October 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of York County Community Action Corporation and Affiliate as of October 31, 2024 and 2023, 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 State of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of York County Community Action Corporation and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Patriot Place Associates Sanford, LP (Affiliate) were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about York County Community Action Corporation and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 York County Community Action Corporation and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about York County Community Action Corporation and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedules on pages 22-25 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated April 17, 2025, on our consideration of York County Community Action Corporation'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 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 York County Community Action Corporation's internal control over financial reporting and compliance.

One River, CPAs

Bath, Maine

April 17, 2025

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Statements of Financial Position
October 31, 2024 and 2023

		2024	2023
ASSETS			
Current assets:			
Cash, cash equivalents, and restricted cash	$	1,289,388	4,026,049
Accounts and grants receivable (net of allowances of $140,431 and $277,565, respectively)		2,764,266	2,632,236
Investments		472,384	393,522
Inventory		1,197	1,561
Prepaid expenses		189,754	139,846
Total current assets		4,716,989	7,193,214
Property and equipment:			
Land		1,366,413	1,374,613
Buildings and improvements		10,940,986	10,613,272
Equipment		2,628,867	2,533,902
Vehicles		1,668,367	1,835,996
		16,604,633	16,357,783
Less accumulated depreciation		(8,470,439)	(7,821,324)
Net property and equipment		8,134,194	8,536,459
Other assets:			
Security deposits, reserves, and escrows		281,259	249,205
Deposits on property and equipment		75,435	1,750
Derivative financial instrument asset		-	17,704
Operating right of use lease asset		1,621,297	1,615,908
Total other assets		1,977,991	1,884,567
Total assets	**$**	**14,829,174**	**17,614,240**
LIABILITIES AND NET ASSETS			
Current liabilities:			
Current portion of operating lease liability	$	313,829	282,831
Current portion of long-term debt		85,670	80,991
Accounts payable		279,702	279,910
Accrued expenses		924,485	1,323,698
Deferred revenue		442,964	208,109
Due to funding sources		-	2,428,909
Tenant security deposits		34,798	33,894
Total current liabilities		2,081,448	4,638,342
Non-current liabilities:			
Operating lease liability, net of current portion		1,338,508	1,351,338
Long-term debt, net of current portion		6,337,450	6,422,814
Derivative financial instrument liability		24,166	-
Total non-current liabilities		7,700,124	7,774,152
Total liabilities		9,781,572	12,412,494
Net assets:			
Without donor restrictions		4,976,265	5,086,947
With donor restrictions		71,337	114,799
Total net assets		5,047,602	5,201,746
Total liabilities and net assets	**$**	**14,829,174**	**17,614,240**

See accompanying notes to consolidated financial statements and independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Statements of Activities
Years Ended October 31, 2024 and 2023

		2024	2023
OPERATING ACTIVITIES:			
WITHOUT DONOR RESTRICTIONS:			
Support and revenue:			
Government grants	$	18,224,379	20,416,429
MaineCare fees		5,244,172	4,989,500
Patient service revenue		2,065,833	1,876,586
County and municipal		129,244	127,011
Gain on disposal/sale of fixed assets		49,154	11,045
In-kind contributions of non-financial assets		326,384	445,587
Rental income		760,854	687,342
All other revenue		1,516,912	1,460,026
Total support and revenue		28,316,932	30,013,526
Net assets released from restrictions		45,757	133,870
Total support, revenue, and reclassifications		28,362,689	30,147,396
Expenses:			
Program services:			
Economic opportunity		1,398,322	2,064,135
Children's services/Head Start		4,071,349	4,016,757
WIC		3,265,324	2,752,655
Energy and Rent Relief services		3,743,574	6,830,578
Transportation		2,986,033	2,746,111
Health services		9,393,550	9,005,288
Housing PPAS, LP		494,736	440,694
Total program services		25,352,888	27,856,218
Supporting services:			
Management and general		3,150,493	3,396,032
Total supporting services		3,150,493	3,396,032
Total expenses		28,503,381	31,252,250
Change in net assets from operations		(140,692)	(1,104,854)
NONOPERATING ACTIVITIES:			
Unrealized (loss) gain on derivative financial instrument		(41,870)	12,766
Unrealized gain (loss) on investments		71,880	(3,916)
Total nonoperating activities		30,010	8,850
Change in net assets without donor restrictions		(110,682)	(1,096,004)
WITH DONOR RESTRICTIONS:			
Contributions		2,295	41,956
Net assets released from restriction:			
Energy services		(14,401)	(15,107)
Emergency services		-	(89,217)
Transportation		-	(25,551)
Children services		(14,468)	(3,795)
Other		(16,888)	(200)
Total net assets released from restrictions		(45,757)	(133,870)
Change in net assets with donor restrictions		(43,462)	(91,914)
Change in net assets		(154,144)	(1,187,918)
Net assets, beginning of year		5,201,746	6,389,664
Net assets, end of year	**$**	**5,047,602**	**5,201,746**

See accompanying notes to consolidated financial statements and independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Statement of Functional Expenses
Year Ended October 31, 2024

	Program Services								Supporting Services				
	Economic opportunity	Children's services/ Head Start	WIC	Energy and Rent Relief services	Transportation	Health services	Housing PPAS, LP	Total program services	Management and General Allocated	Management and General Non-Allocated	Management and General PPAS, LP	Total supporting services	Total
Salaries	$ 798,320	2,370,771	751,170	1,075,047	1,380,272	5,670,997	-	12,046,577	1,656,163	103,346	-	1,759,509	13,806,086
Payroll taxes and benefits	222,145	720,922	196,288	339,868	439,374	1,436,100	-	3,354,697	367,933	34,371	-	402,304	3,757,001
Consultants	46,820	51,534	30,583	2,350	4,546	302,586	-	438,419	158,483	62,069	104,597	325,149	763,568
Direct client benefits	145,098	138,665	2,113,874	2,022,435	134,224	24,393	-	4,578,689	-	-	-	-	4,578,689
Travel	6,924	7,863	10,135	4,788	73	47,292	-	77,075	3,428	-	-	3,428	80,503
Occupancy	52,337	295,333	90,740	67,857	77,126	446,766	-	1,030,159	111,292	6,064	-	117,356	1,147,515
Occupancy - depreciation	7,028	27,899	14,017	17,584	20,229	4,406	-	91,163	23,770	6,744	-	30,514	121,677
Occupancy - in-kind	-	220,878	-	-	-	-	-	220,878	-	-	-	-	220,878
Supplies	13,540	9,993	13,178	5,067	15,108	571,382	-	628,268	154,041	17,756	-	171,797	800,065
Supplies - in-kind	-	-	-	-	-	105,506	-	105,506	-	-	-	-	105,506
Postage	1,297	985	1,347	13,123	1,392	12,060	-	30,204	1,725	556	-	2,281	32,485
Printing and photocopying	3,293	3,089	505	3,006	391	4,898	-	15,182	8,618	-	-	8,618	23,800
Computer costs	32,087	90,304	18,544	43,923	63,266	330,468	-	578,592	47,801	-	-	47,801	626,393
Computer costs - depreciation	1,064	5,677	1,537	1,892	3,311	9,225	-	22,706	2,365	-	-	2,365	25,071
Vehicle operations	-	3,522	374	3,338	405,620	2,265	-	415,119	-	1,809	-	1,809	416,928
Equipment	-	-	-	37,072	18,528	700	-	56,300	-	4,154	-	4,154	60,454
Repairs and maintenance	9,041	3,542	-	1,188	41	4,339	189,237	207,388	201	36,189	-	36,390	243,778
Insurance	8,935	14,351	2,396	23,300	183,341	7,779	18,557	258,659	24,315	10,695	-	35,010	293,669
Utilities	30,759	333	-	-	-	450	76,191	107,733	-	26,076	-	26,076	133,809
Telephone	9,959	16,611	9,023	9,207	29,292	34,801	-	108,893	10,980	633	-	11,613	120,506
Training and conferences	3,071	30,581	8,418	49,947	55	63,957	-	156,029	23,112	11,891	-	35,003	191,032
Interest - line of credit	-	-	-	-	-	5,826	7,766	13,592	-	-	-	-	13,592
Other	887	11,687	3,195	939	3,649	180,861	61,176	262,394	27,019	350	15,854	43,223	305,617
Depreciation and amortization - other	5,717	46,809	-	21,643	206,195	126,493	141,809	548,666	-	86,093	-	86,093	634,759
Total expenses	**$ 1,398,322**	**4,071,349**	**3,265,324**	**3,743,574**	**2,986,033**	**9,393,550**	**494,736**	**25,352,888**	**2,621,246**	**408,796**	**120,451**	**3,150,493**	**28,503,381**

See accompanying notes to consolidated financial statements and independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Statement of Functional Expenses
Year Ended October 31, 2023

	Program Services								Supporting Services				
	Economic opportunity	Children's services/ Head Start	WIC	Energy and Rent Relief services	Transportation	Health services	Housing PPAS, LP	Total program services	Management and General Allocated	Management and General Non-Allocated	Management and General PPAS, LP	Total supporting services	Total
Salaries	$ 892,697	2,333,620	548,772	1,502,270	1,360,648	5,373,421	-	12,011,428	1,463,310	40,044	-	1,503,354	13,514,782
Payroll taxes and benefits	255,975	675,086	148,486	450,364	415,687	1,396,229	-	3,341,827	315,890	24,902	-	340,792	3,682,619
Consultants	193,326	71,400	484	2,828	3,456	175,462	-	446,956	221,044	23,821	83,108	327,973	774,929
Direct client benefits	494,753	118,113	1,936,245	4,604,312	125,767	26,656	-	7,305,846	97	2,109	-	2,206	7,308,052
Travel	10,730	3,942	1,184	3,042	435	10,976	-	30,309	955	-	-	955	31,264
Occupancy	55,204	271,859	67,331	64,049	67,509	440,029	-	965,981	83,204	16,700	-	99,904	1,065,885
Occupancy - depreciation	10,889	38,361	15,071	20,328	21,261	4,519	-	110,429	21,403	6,914	-	28,317	138,746
Occupancy - in-kind	-	247,579	-	-	-	-	-	247,579	-	-	-	-	247,579
Supplies	13,618	16,049	5,206	11,869	16,667	747,997	-	811,406	169,818	38,590	-	208,408	1,019,814
Supplies - in-kind	-	-	-	-	-	198,008	-	198,008	-	-	-	-	198,008
Postage	1,868	805	1,594	12,666	1,189	9,197	-	27,319	2,406	-	-	2,406	29,725
Printing and photocopying	2,580	4,231	627	3,796	1,641	4,859	-	17,734	5,102	-	-	5,102	22,836
Computer costs	26,752	98,416	9,659	60,113	52,375	244,902	-	492,217	44,325	12,963	-	57,288	549,505
Computer costs - depreciation	2,582	5,420	1,415	2,582	4,000	9,546	-	25,545	2,581	-	-	2,581	28,126
Vehicle operations	251	2,944	-	5,377	395,879	2,640	-	407,091	-	7,564	-	7,564	414,655
Equipment	-	-	-	480	23,760	11,175	-	35,415	-	4,043	-	4,043	39,458
Repairs and maintenance	27,162	1,446	-	-	3,305	12,484	141,520	185,917	450	126,181	-	126,631	312,548
Insurance	8,001	13,644	1,614	21,833	191,265	9,394	15,560	261,311	21,373	21,537	-	42,910	304,221
Utilities	39,166	807	-	-	-	-	76,314	116,287	-	24,485	-	24,485	140,772
Telephone	7,467	17,384	6,592	7,904	33,571	32,610	-	105,528	13,290	1,675	-	14,965	120,493
Training and conferences	7,727	62,080	2,908	28,063	-	114,401	-	215,179	39,758	20,477	-	60,235	275,414
Interest - line of credit	-	-	-	-	-	6,086	8,169	14,255	-	-	-	-	14,255
Other	5,104	30,698	5,467	9,451	13,955	126,782	58,389	249,846	30,171	39,388	27,876	97,435	347,281
Depreciation and amortization - other	8,283	2,873	-	19,251	13,741	47,915	140,742	232,805	-	438,478	-	438,478	671,283
Total expenses	**$ 2,064,135**	**4,016,757**	**2,752,655**	**6,830,578**	**2,746,111**	**9,005,288**	**440,694**	**27,856,218**	**2,435,177**	**849,871**	**110,984**	**3,396,032**	**31,252,250**

See accompanying notes to consolidated financial statements and independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidated Statements of Cash Flows
Years Ended October 31, 2024 and 2023

		2024	2023
Cash flows from operating activities:			
Change in net assets	$	(154,144)	(1,187,918)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:			
Depreciation and amortization		781,507	838,155
(Gain) loss on disposal/sale of fixed assets		(49,154)	1,198
Unrealized loss (gain) on derivative financial instrument		41,870	(6,116)
Unrealized (gain) loss on investments		(71,880)	3,916
Loss on refinance of bonds		-	38,762
(Increase) decrease in:			
Accounts and grants receivable		(132,030)	1,981,628
Inventory		364	1,327
Prepaid expenses		(49,908)	15,314
Work in progress - direct client		-	24,022
Operating right of use lease asset		(5,389)	(1,615,908)
Increase (decrease) in:			
Accounts payable		(208)	(671,471)
Accrued expenses		(412,113)	136,250
Deferred revenues		234,855	(3,546,515)
Due to funding sources		(2,428,909)	2,428,909
Security deposits		904	(2,453)
Operating lease liability		18,168	1,634,169
Net cash (used in) provided by operating activities		(2,226,067)	73,269
Cash flows from investing activities:			
Sale of investments		92,825	138,656
Purchases of investments		(99,807)	(148,877)
Sale of property and equipment		90,900	80,298
Purchase of property and equipment		(481,566)	(306,016)
Net cash used in investing activities		(397,648)	(235,939)
Cash flows from financing activities:			
Proceeds from issuance of long-term debt		-	185,436
Repayment of long-term debt		(80,892)	(61,209)
Net cash (used in) provided by financing activities		(80,892)	124,227
Decrease in cash, cash equivalents, and restricted cash		(2,704,607)	(38,443)
Cash, cash equivalents, and restricted cash, beginning of year		4,275,254	4,313,697
Cash, cash equivalents and restricted cash, end of year	**$**	**1,570,647**	**4,275,254**
Cash, cash equivalents and restricted cash:			
Cash, cash equivalents, and restricted cash		**1,289,388**	**4,026,049**
Security deposits, reserves, and escrows		**281,259**	**249,205**
Total cash, cash equivalents and restricted cash		**1,570,647**	**4,275,254**
Supplemental cash flow disclosures:			
Cash paid during the year for interest	**$**	**83,866**	**70,126**
Cash paid during the year for income taxes		**-**	**-**
Non-cash investing activities			
Repayment of long-term debt at refinance settlement	**$**	**-**	**898,755**
Fixed assets financed through accounts payable		**12,900**	**-**

See accompanying notes to consolidated financial statements and independent auditors' report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – York County Community Action Corporation (YCCAC/the Corporation) is a Maine nonprofit corporation organized to promote health, education and economic opportunity for individuals, families, and communities in York County. Services include primary medical, behavioral health and dental care, transportation, energy, housing, health, nutrition, pre-school, and special programs. The accounting practices of the Corporation are designed primarily to demonstrate stewardship of the funds entrusted to it, compliance with prescribed contract conditions, and other special requirements.

Patriot Place Associates Sanford, LP (PPAS, LP) (Affiliate) was formed in 2003 as a limited partnership under the laws of the State of Maine. The partnership's purpose is to acquire, construct, develop, own, and operate a 40-unit residential apartment complex in Sanford, Maine, MSHA Project No. MSHA-RLP-1351. The general partner is Patriot Place Associates, LLC, of which YCCAC is the sole member. In April 2021, YCCAC also became the substitute limited partner.

Principles of Consolidation – The accompanying consolidated financial statements for the year ended October 31, 2024 include the accounts of YCCAC and its affiliated organization, PPAS, LP. All significant interorganizational transactions and balances have been eliminated in consolidation. FASB ASC 810-10-45-12 allows for the use of financial statements of a subsidiary with a different fiscal year-end if the difference is not more than three months. Accordingly, PPAS, LP's financial statements as of December 31, 2024 and 2023 were used for the consolidation.

Basis of Accounting – In accordance with accounting principles generally accepted in the United States of America, the consolidated 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 Corporation 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 – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of 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 would be met by actions of YCCAC or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor would stipulate the funds be maintained in perpetuity. For the years ending October 31, 2024 and 2023, $71,337 and $114,799, respectively, of the Corporation's donor restricted net assets contained temporary restrictions.

Measure of Operations – The consolidated statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to YCCAC's ongoing program services and any interest and dividends earned. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Expense and Salaries Allocation – The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. YCCAC uses cost pools to allocate facilities and related costs based on square footage occupied, computer costs based on number of workstations, postage costs based on usage, and other program-related costs based on relevant activity measures, such as number of meals served, number of children or clients.

Income Tax Status – The Corporation is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation within the meaning of Section 509(a)(1) of the Code. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(a). Income from certain activities not directly related to the Corporation's tax-exempt purpose is subject to taxation as unrelated business income. Management believes it has no uncertain tax positions with the Internal Revenue Service that would require disclosure in the consolidated financial statements. The Corporation's federal Return of Organization Exempt from Income Tax (Form 990) and federal Exempt Organization Business Income Tax Return (Form 990-T) for fiscal years 2023, 2022, and 2021 are subject to examination by the IRS, generally for three years after they were filed.

Cash, Cash Equivalents and Restricted Cash – For purposes of the consolidated statements of cash flows, the Corporation considers all checking and escrow accounts, and short-term debt securities purchased with a maturity of three months or less, to be cash equivalents. Restricted cash includes amounts received with restrictions imposed by donors (but not yet spent) for the purposes described in the net assets footnote below.

Investments – Investments in marketable securities are shown at their fair market value at the end of the year. Unrealized gains and losses are included in the change in net assets without donor restrictions in the consolidated statements of activities.

Accounts and Grants Receivable – Accounts and grants receivable consists primarily of revenue from various government grants and contracts, as well as health and dental patient fees earned from various government programs, other third parties and individuals. The Corporation provides for losses on patient fees accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of patients to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Corporation's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. Net receivables from contracts with customers totaled $869,946 and $716,542 at October 31, 2024 and 2023, respectively.

Revenue and Revenue Recognition – The Corporation recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Service fees are recognized in the period in which the related services are performed. Revenues from contracts with customers consists of MaineCare fees and patient service revenue on the consolidated statements of activities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Restricted and Unrestricted Revenue and Support – Contributions received are recorded as support without donor restrictions or support with temporary or permanent restrictions, depending on the existence and/or nature of any donor restrictions.

Support that is unrestricted by the donor is reported as an increase in net assets without restrictions. All donor-restricted support is reported as an increase in net assets with temporary or permanent restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) net assets with temporary restrictions are reclassified to net assets without restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and an increase to net assets without donor restrictions.

Property and Equipment – Property and equipment are stated at cost. The Corporation capitalizes all acquisitions of property and equipment with a unit cost of $5,000 or more. All property and equipment items are depreciated according to the straight-line method ratably over their estimated useful lives, which range from 30-50 years for buildings, 5-28 years for building renovations, 2-10 years for equipment and 5 years for vehicles. Depreciation expense totaled $781,507 and $838,155 for the years ended October 31, 2024 and 2023, respectively.

Leases – The Corporation elects to not recognize right-of-use (ROU) assets and lease liabilities for leasing arrangements with terms of less than one year and to not separate lease and non-lease components for all classes of underlying assets other than office equipment. When the implicit rate in a lease is not readily determinable, the Corporation elects to use the risk-free discount rate when assessing leases for recognition and measurement.

Debt Issuance Costs – Debt issuance costs incurred in connection with the issuance of long-term debt are capitalized and amortized to interest expense over the term of the debt using the straight-line method. The unamortized amount is presented net of long-term debt on the consolidated statements of financial position.

Deferred Revenue – The Corporation records unexpended conditional grant awards that were received prior to year-end as deferred revenue until related services are performed, at which time they are recognized as revenue.

Due to Funding Sources – For conditional grant awards that have ended, the Corporation reclassifies deferred revenue to due to funding sources for unearned amounts that are to be paid back to funders.

Use of Estimates – The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

In-kind Contributions and Expenses – Professional services, space, supplies, and other donated items used for program purposes are presented in the consolidated financial statements at estimated fair market value and recorded when received.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Reclassifications – Certain accounts in the prior-year consolidated financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year consolidated financial statements. There was no effect on total net assets of YCCAC and Affiliate.

DESCRIPTION OF PROGRAMS

Economic Opportunity – Economic Opportunity connects people in need with programs and services that offer help through financial assistance, referrals, education, and advocacy. The program is designed to assess each client's particular set of needs and provide support ranging from crisis intervention (immediate need for fuel, food, emergency shelter, etc.) to short-term case management. The goal is to help individuals and their families achieve independence and financial stability. Other programs that fall under the Economic Opportunity umbrella include Homebuyer Education, Foreclosure Prevention, York County CA$H (Creating Assets Savings and Hope), and a financial capability education program, which includes free tax preparation as well as financial coaching aimed at helping clients develop financial goals to build assets. In addition, Economic Opportunity provides housing navigation for families experiencing homelessness, and coaching support for individuals and families housed within YCCAC's three affordable housing properties.

Children's Services – Children's Services provides programming focused on supporting children and families. The Department administers the Head Start and Early Head Start federally funded early childhood education programs, designed to foster the physical, emotional, cognitive, and social development of young children while supporting parents as their children's primary educators. Early Head Start serves children from six weeks to age three, while Head Start serves children ages three to five. Both programs work to ensure that every child is enrolled in a medical home and receives regular oral health care to promote overall well-being and developmental readiness for learning. Through these services, the programs aim to equip children with the necessary tools for success in school and life, while also encouraging families to actively engage in their children's education. Our Whole Family Coaching Program is a family-led strategy utilizing a whole family approach. Coaches provide families with 1:1 support and the tools to set, plan for, and achieve their goals through Family Centered Coaching. The First4ME Early Care and Education Program supports community–based solutions to improve the lives of families and their children when transitioning from child care settings into the school system. The program supports community child care providers in various ways to help provide high-quality child care and education to young children enrolled. Our Early Access to Intervention Services program ensures all young children in Maine have access to the services they need to learn, develop, and thrive. A Community Health Worker supports families in order to increase rates of developmental screenings and referrals to, and participation in, early intervention and health services for young children.

WIC – The Women, Infants, and Children (WIC) program supports prenatal women, infants, and children from birth to age five. WIC offers one-on-one health and nutrition counseling, breastfeeding support, and helps participants pay for nutritious food and formula if breastfeeding is not an option. Nutrition professionals monitor weight, immunizations, and dietary needs to achieve optimal health.

DESCRIPTION OF PROGRAMS, CONTINUED

Energy and Rent Relief Services – Energy Services provides home heating and energy assistance. The program administers the Federal Low-Income Heating and Energy Assistance Program (LIHEAP), Energy Crisis Intervention Program (ECIP), Central Heating Improvement Program (CHIP), and the Weatherization Assistance Program. These federally funded programs provide benefits to income eligible households to help cover the cost of home heating. Energy Services also administers the Low Income Assistance Plan (LIAP), which provides benefits to consumers with high electric bills, and Weatherization Assistance, which helps to reduce energy consumption.

Transportation – Transportation services help York County residents to be self-sufficient by providing transportation to community services and other destinations which they would otherwise not be able to reach. All the transportation services are open to the general public. The Sanford Transit offers year-round service from Springvale to South Sanford. The Southern Maine Connector provides weekday service between Sanford, Biddeford, and Saco, connecting to all Biddeford-Saco-Old Orchard Beach Transit routes. The WAVE (Wheels to Access Vocation & Education) operates daily scheduled transportation between Sanford-Wells and Sanford-Biddeford. The Local Rides Program provides transportation for medical and shopping needs for sixteen towns on scheduled days of the week.

Transportation also provides rides to medical and related appointments (including cancer treatment) through the privately funded York County Transport and the Connecting to Cancer Care programs. In addition, Transportation maintains contracts with a small number of agencies, including Child Development Services and the Maine Department of Health and Human Services to provide non-emergency medical transportation to low-income residents.

Health Services – Nasson Health Care is a Federally Qualified Health Center. Nasson operates sites in Springvale and Biddeford. As a nationally recognized patient-centered medical home, Nasson provides a comprehensive range of primary care services for patients in all stages of life - from Well Child check-ups to Medicare wellness visits. Nasson's team-based approach ensures that patients receive well-coordinated care that addresses the patient's complete health and wellness. Behavioral health is fully integrated with primary care, including care management and other supportive services to help patients manage chronic conditions and achieve their wellness goals. Nasson's dental program offers a large array of services, including exams, cleanings, restorative procedures, partials, and emergency dental care. Nasson Health Care routinely screens medical, behavioral health, and dental patients for significant social determinants of health and makes appropriate referrals, as necessary.

Housing PPAS, LP – Patriot Place is a low-income rental community of three high rise apartment buildings with a total of 40 one, two, and three-bedroom apartment homes. Located off Main Street in Sanford, Maine, the property has become a centerpiece of the developing neighborhood. Resident families enjoy a quiet atmosphere, a fenced-in playground, and a conveniently located school bus stop at the edge of the property.

CONCENTRATIONS OF CREDIT RISK FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Corporation currently maintains its cash balances in financial institutions located in Maine. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The Corporation has a sweep agreement in effect for the years ended October 31, 2024 and 2023, to insure cash deposits over the FDIC limit.

AVAILABILITY AND LIQUIDITY

The Corporation regularly monitors liquidity required to meet its operating needs and other contractual commitments while also striving to maximize the investment of its available funds. The Corporation has various sources of liquidity at its disposal, including cash and cash equivalents, marketable debt and equity securities, and lines of credit. See the line of credit footnote below.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Corporation considers all expenditures related to its ongoing activities of providing services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Corporation operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The consolidated statements of cash flows identify the sources and uses of the Corporation's cash and shows cash generated by (used in) operations for fiscal years 2024 and 2023.

As of October 31, 2024, the following table shows the total financial assets held by the Corporation and the amounts of those financial assets, which could readily be made available within one year of the statement of financial position date to meet general expenditures:

Financial assets at year-end:		
Cash, cash equivalents, and restricted cash	$	1,570,647
Accounts and grants receivable, net		2,764,266
Investments		472,384
Total financial assets		4,807,297
Less amount not available to be used within one year:		
Net assets with temporary donor restrictions		(71,337)
Security deposits, reserves, and escrow		(281,259)
Total not available for general use		(352,596)
Financial assets available to meet expenditures over the next 12 months	**$**	**4,454,701**

YCCAC's financial assets approximate 1.9 months of operating expenses at October 31, 2024.

LINE OF CREDIT

The Corporation has a $2,000,000 revolving line of credit at October 31, 2024. Advances are payable on demand including interest at *Wall Street Journal* prime plus 0.5% (at 8.5% October 31, 2024) and are unsecured. The line of credit agreement expires June 30, 2025. At October 31, 2024 and 2023, the line of credit had no outstanding balance.

INVESTMENTS

Fair Value Measurements

The Corporation reports under the Fair Value Measurements which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Corporation has the ability to access.

Level 2 - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

Following is a description of the valuation methodologies used for assets measured at fair value:

Money Market, Equities, Fixed Income: Valued at the closing price reported on the active market on which the individual securities are traded.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Corporation believes its valuation methods are appropriate and consistent with 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.

Assets held in the investment account were as follows:

INVESTMENTS, CONTINUED

Investments at Fair Value as of October 31, 2024:

		Level 1	Level 2	Level 3	Total
Money Markets	$	30,387	-	-	30,387
Equities		291,348	-	-	291,348
Fixed Income		134,424	-	-	134,424
ETF - Gold		16,225	-	-	16,225
Total	**$**	**472,384**	-	-	**472,384**

Investments at Fair Value as of October 31, 2023:

		Level 1	Level 2	Level 3	Total
Money Markets	$	39,446	-	-	39,446
Equities		240,292	-	-	240,292
Fixed Income		91,878	-	-	91,878
ETF - Gold		21,906	-	-	21,906
Total	**$**	**393,522**	-	-	**393,522**

LONG-TERM DEBT

At October 31, long-term debt consisted of the following:

		2024	**2023**
$427,808 note payable to a bank, payable in monthly installments of $3,236 including interest at 6.54% through March 26, 2033; secured by property.	$	249,893	271,327
$1,110,000 bond issued in August 2023 to re-finance property. Monthly average payments are approximately $8,000 with a floating rate of 5.49% swapped for a fixed rate of 4.93% (see swap note below), matures August 2, 2033, when the remainder of $695,029 is due; secured by property.		1,071,272	1,104,605
$200,000 note payable to Genesis Community Loan Fund, payable in principal and 5.5% interest-fixed installments of $890 through August 17, 2028, at which time the principal is due in full; secured by property in Sanford, Maine.		103,284	108,138
$255,000 note payable to a bank, payable in fixed monthly payments of $1,926 including interest at 4.25% through June 2036; secured by property in Sanford, Maine.		210,076	223,797
$900,000 note payable to Maine State Housing Authority, with no interest due and forgivable in June 2050, provided the terms are met; secured by property in Sanford, Maine.		900,000	900,000

$108,982 note payable to Maine State Housing Authority, with no interest due and forgivable in June 2050, provided the terms are met; secured by property in Sanford, Maine.	108,982	108,982
$160,000 note payable to FHLB with no interest due and forgivable in June 2036, provided the terms are met; secured by property in Sanford, Maine.	160,000	160,000
$210,000 note payable to Maine State Housing Authority, payable in monthly installments of $1,259 with 6.00% interest through January 1, 2036; secured by property in Sanford, Maine.	121,852	129,402
$3,500,000 note payable to Maine State Housing Authority, non-interest bearing, and payments are deferred through January 1, 2036 when it is due in full; secured by property in Sanford, Maine.	3,500,000	3,500,000
Total	6,425,359	6,506,251
Less: debt issuance costs	(2,239)	(2,446)
Less: current portion	(85,670)	(80,991)
Long-term debt	**$ 6,337,450**	**6,422,814**

Maturities on long-term debt are as follows:

Year ending October 31:	
2025	$ 85,670
2026	90,432
2027	95,465
2028	181,600
2029	100,919
Thereafter	5,871,273
Total	**$ 6,425,359**

DERIVATIVE INSTRUMENTS

The Corporation makes limited use of derivative instruments for purpose of managing interest rate risks. In December 2013, YCCAC entered into an interest rate swap agreement to reduce the impact of changes in interest rates on bonds payable. The 2013 swap was retired in August 2023 with the bond refinance and a new swap was entered into. At October 31, 2024 and 2023, the notional amount of the swap agreement totaled $1,071,271 and $1,104,605, respectively. The 2023 interest rate swap contract required payment of a variable rate of interest [FDIC's secured overnight financing rate (SOFR) plus 1.85% adjusted monthly times 82%] and the receipt of a fixed rate (4.93%) of interest on the notional amount of indebtedness. The Corporation pays or receives any difference in interest on a quarterly basis. This amount is charged or credited to interest expense in the consolidated statements of functional expenses. The interest rate swap agreement is scheduled to mature in August 2033. The Corporation is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreements. The Corporation does not anticipate nonperformance by the counterparty.

CONCENTRATION IN REVENUES

Of the revenues received by the Corporation in fiscal years 2024 and 2023, approximately 84% and 86%, respectively, were from state and federal funded grants and contracts. Changes in reimbursement methods or reductions in available funds could adversely affect operations if alternative funding sources are not readily available.

ANNUITY PLAN

YCCAC has a Tax Deferred Annuity Plan under Section 403(b) of the Internal Revenue Code. This plan covers substantially all its employees subject to attaining age 18, working at least 1000 hours in a computation period, and having completed at least a year of service to be eligible to receive a matching contribution from the Corporation. Employees benefit when deferring compensation of 1%-6% as a pre-tax savings and/or Roth contribution and receive a safe harbor match on this contribution of 1.17%-7.02%. During the years ended October 31, 2024 and 2023, the Corporation's annuity plan expenses were $457,740 and $450,338, respectively.

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following funds at October 31:

		2024	2023
Energy Services	$	18,800	33,200
Emergency Services		12,200	9,906
Children Services		5,465	19,934
Other		34,872	51,759
Total	**$**	**71,337**	**114,799**

Net assets released from donor restrictions are detailed on the consolidated statements of activities.

LEASES

The Corporation has noncancelable operating leases for space that are scheduled to expire at various dates through June 30, 2030. Rental expenses for those leases were $297,704 and $295,392, respectively, for the years ended October 31, 2024 and 2023.

LEASES, CONTINUED

The maturities of operating lease liabilities as of October 31, 2024, are:

Year ending October 31:		
2025	$	313,829
2026		320,270
2027		297,852
2028		298,039
2029		303,999
Thereafter		629,359
Total lease payments		**2,163,348**
Less Interest		**(511,011)**
Present value of lease liabilities	**$**	**1,652,337**

The leases can be extended beyond the initial term upon mutual agreement of the parties. Management has determined that they are not reasonably certain to renew those options. Non-cash operating activities include a new right-of-use lease asset of $236,529, acquired through the issuance of a lease in the year ended October 31, 2024.

The following summarizes the weighted average remaining lease term and discount rate on leases as of October 31, 2024:

	Operating
Weighted average remaining lease term	6.9 years
Weighted average discount rate	4.73%

Rental Income - The Corporation leases residential units to tenants for terms of up to twelve months that may contain options to renew for another twelve months. Given uncertainties in residential housing, management has determined that tenants are not reasonably certain to renew. As of October 31, 2024, all residential leases have been classified as short-term operating leases. All rental revenue reported in the consolidated statements of activities is derived from short-term operating leases.

IN-KIND CONTRIBUTIONS

The Corporation received the following in-kind donations which have been reflected in the consolidated financial statements at their estimated fair market value for the years ended October 31:

		2024	**2023**
Children's Services - Space	$	220,878	247,579
Health Services - Pharmaceuticals		105,506	198,008
Total	**$**	**326,384**	**455,587**

IN-KIND CONTRIBUTIONS, CONTINUED

The assets given are utilized to carry out the mission of the Corporation in the above programs. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Corporation in its Children's Services' Head Start and transportation programs. YCCAC received $110,517 and $343,025 worth of non-professional volunteer services during the years ended October 31, 2024 and 2023, respectively. Non-professional volunteer services are not included in the in-kind contributions recognized in the consolidated financial statements at October 31, 2024 and 2023.

COMMITMENTS AND CONTINGENCIES/SUBSEQUENT EVENTS

The Corporation falls under Tier 2 of the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. This is a rulemaking established by the State of Maine. Under Tier 2, the State will conduct a review of the audit of pass-through federal and direct state funds conducted by the independent auditors. As of this date it is not possible to determine liabilities, if any, that may arise from future reviews. No estimate has been made in the consolidated financial statements for potential adjustments which may result from the State's review of the year ended October 31, 2024. All years through October 31, 2023 have been reviewed by the State and are considered finalized.

Under the terms of the Mortgage and Security Agreement with MaineHousing, PPAS, LP is required to make deposits to an escrow account to fund expected future costs of $1,703 monthly (currently), increasing by 3% annually. The balance of the replacement reserve was $89,699 and $69,235 at December 31, 2024 and 2023, respectively.

Under the terms of the PPAS, LP Partnership Agreement and an Operating Deficit Account agreement with MaineHousing, an Operating Deficit Escrow was established. The reserve may be used for operations only with written consent of the Limited Partner. The account must remain open for the term of the Partnership. The balance of the Operating Deficit Account was $132,174 and $125,649 at December 31, 2024 and 2023, respectively.

Pursuant to a MaineHousing Rental Loan Program Financial Assistance Agreement with PPAS, LP, the Partnership must maintain two one-bedroom and three two-bedroom residential units in the project to be occupied by individuals whose income is 50% or less of area of median income and are rent restricted. The remaining thirty-five units must be occupied by individuals whose income is 60% or less of the area median income.

Pursuant to PPAS, LP's Federal Home Investment Partnership Program Match Compliance Agreement with MaineHousing, twenty-five units in the Development must be FedHOME Match Units. At least five of the FedHOME Match units must be occupied by individuals or families whose income is at or below 50% of area median income and the remaining FedHOME Match units must be occupied by individuals or families whose income is at or below 60% of area median income.

The Corporation entered into an option agreement in October 2023 to sell Patriot Place. The option will expire December 31, 2025. The Corporation expects to close on the sale in the year ended October 31, 2025.

COMMITMENTS AND CONTINGENCIES/SUBSEQUENT EVENTS, CONTINUED

Subsequent events are events or transactions that occur after the consolidated statement of financial position date but before consolidated financial statements are issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the consolidated statement of financial position dates, including the estimates inherent in the process of preparing consolidated financial statements. Non recognized subsequent events are events that provide evidence about conditions that did not exist at the consolidated statement of financial position date but arose after that date. Management has evaluated subsequent events through the report date which is the date the October 31, 2024 consolidated financial statements were available for issuance.

In February 2025, the Corporation sold its Middle Road property in Waterboro for $385,000. The property's basis, net of depreciation, was $83,221 in the consolidated statements of financial position as of October 31, 2024.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidating Statements of Financial Position
October 31, 2024
(with comparative totals for 2023)

		2024				2023
		YCCAC	PPAS, LP	Eliminations	Total	Total
ASSETS						
Current assets:						
Cash, cash equivalents, and restricted cash	$	1,264,171	25,217	-	1,289,388	4,026,049
Accounts and grants receivable (net of allowances of $140,431 and $277,565, respectively)		2,763,043	1,223	-	2,764,266	2,632,236
Due from related party		9,900	-	(9,900)	-	-
Investments		472,384	-	-	472,384	393,522
Inventory		1,197	-	-	1,197	1,561
Prepaid expenses		173,451	16,303	-	189,754	139,846
Total current assets		4,684,146	42,743	(9,900)	4,716,989	7,193,214
Property and equipment:						
Land		395,900	970,513	-	1,366,413	1,374,613
Buildings and improvements		6,513,661	4,427,325	-	10,940,986	10,613,272
Equipment		2,395,627	233,240	-	2,628,867	2,533,902
Vehicles		1,668,367	-	-	1,668,367	1,835,996
		10,973,555	5,631,078	-	16,604,633	16,357,783
Less accumulated depreciation		(5,890,350)	(2,580,089)	-	(8,470,439)	(7,821,324)
Net property and equipment		5,083,205	3,050,989	-	8,134,194	8,536,459
Other assets:						
Security deposits, reserves, and escrows		-	281,259	-	281,259	249,205
Deposits on property and equipment		75,435	-	-	75,435	1,750
Derivative financial instrument asset		-	-	-	-	17,704
Operating right of use lease asset		1,621,297	-	-	1,621,297	1,615,908
Total other assets		1,696,732	281,259	-	1,977,991	1,884,567
Total assets	**$**	**11,464,083**	**3,374,991**	(9,900)	**14,829,174**	**17,614,240**
LIABILITIES AND NET ASSETS						
Current liabilities:						
Current portion of operating lease liability	$	313,829	-	-	313,829	282,831
Current portion of long-term debt		77,654	8,016	-	85,670	80,991
Due to related party		-	9,900	(9,900)	-	-
Accounts payable		273,572	6,130	-	279,702	279,910
Accrued expenses		910,935	13,550	-	924,485	1,323,698
Deferred revenue		438,408	4,556	-	442,964	208,109
Due to funding sources		-	-	-	-	2,428,909
Tenant security deposits		-	34,798	-	34,798	33,894
Total current liabilities		2,014,398	76,950	(9,900)	2,081,448	4,638,342
Non-current liabilities:						
Operating lease liability, net of current portion		1,338,508	-	-	1,338,508	1,351,338
Long-term debt, net of current portion		2,725,853	3,611,597	-	6,337,450	6,422,814
Derivative financial instrument liability		24,166	-	-	24,166	-
Total non-current liabilities		4,088,527	3,611,597	-	7,700,124	7,774,152
Total liabilities		6,102,925	3,688,547	(9,900)	9,781,572	12,412,494
Net assets:						
Without donor restrictions		5,289,821	(313,556)	-	4,976,265	5,086,947
With donor restrictions		71,337	-	-	71,337	114,799
Total net assets		5,361,158	(313,556)	-	5,047,602	5,201,746
Total liabilities and net assets	**$**	**11,464,083**	**3,374,991**	**(9,900)**	**14,829,174**	**17,614,240**

See independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidating Statements of Activities
Year Ended October 31, 2024
(with comparative totals for 2023)

	2024				2023
	YCCAC	**PPAS, LP**	**Eliminations**	**Total**	**Total**
OPERATING ACTIVITIES:					
WITHOUT DONOR RESTRICTIONS:					
Support and revenue:					
Government grants	$ 18,224,379	-	-	18,224,379	20,416,429
MaineCare fees	5,244,172	-	-	5,244,172	4,989,500
Patient service revenue	2,065,833	-	-	2,065,833	1,876,586
County and municipal	129,244	-	-	129,244	127,011
Gain on disposal/sale of fixed assets	49,154	-	-	49,154	11,045
In-kind contributions of non-financial assets	326,384	-	-	326,384	445,587
Rental income	237,312	523,542	-	760,854	687,342
All other revenue	1,559,958	13,185	(56,231)	1,516,912	1,460,026
Total support and revenue	27,836,436	536,727	(56,231)	28,316,932	30,013,526
Net assets released from restrictions	45,757	-	-	45,757	133,870
Total support, revenue, and reclassifications	27,882,193	536,727	(56,231)	28,362,689	30,147,396
Expenses:					
Program services:					
Economic opportunity	1,398,322	-	-	1,398,322	2,064,135
Children's services/Head Start	4,071,349	-	-	4,071,349	4,016,757
WIC	3,265,324	-	-	3,265,324	2,752,655
Energy and Rent Relief services	3,743,574	-	-	3,743,574	6,830,578
Transportation	2,986,033	-	-	2,986,033	2,746,111
Health services	9,393,550	-	-	9,393,550	9,005,288
Housing PPAS, LP	-	494,736	-	494,736	440,694
Total program services	24,858,152	494,736	-	25,352,888	27,856,218
Supporting services:					
Management and general	3,030,042	176,682	(56,231)	3,150,493	3,396,032
Total supporting services	3,030,042	176,682	(56,231)	3,150,493	3,396,032
Total expenses	27,888,194	671,418	(56,231)	28,503,381	31,252,250
Change in net assets from operations	(6,001)	(134,691)	-	(140,692)	(1,104,854)
NONOPERATING ACTIVITIES:					
Unrealized (loss) gain on derivative financial instrument	(41,870)	-	-	(41,870)	12,766
Unrealized gain (loss) on investments	71,880	-	-	71,880	(3,916)
Total nonoperating activities	30,010	-	-	30,010	8,850
Change in net assets without donor restrictions	24,009	(134,691)	-	(110,682)	(1,096,004)
WITH DONOR RESTRICTIONS:					
Contributions	2,295	-	-	2,295	41,956
Net assets released from restrictions:					
Energy services	(14,401)	-	-	(14,401)	(15,107)
Emergency services	-	-	-	-	(89,217)
Transportation	-	-	-	-	(25,551)
Children services	(14,468)	-	-	(14,468)	(3,795)
Other	(16,888)	-	-	(16,888)	(200)
Total net assets released from restrictions	(45,757)	-	-	(45,757)	(133,870)
Change in net assets with donor restrictions	(43,462)	-	-	(43,462)	(91,914)
Change in net assets	(19,453)	(134,691)	-	(154,144)	(1,187,918)
Net assets, beginning of year	5,380,611	(178,865)	-	5,201,746	6,389,664
Net assets, end of year	**$ 5,361,158**	**(313,556)**	**-**	**5,047,602**	**5,201,746**

See independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidating Statement of Functional Expenses
Year Ended October 31, 2024

	Program Services								Supporting Services					
									Management and General					
	Economic opportunity	Children's services/ Head Start	WIC	Energy and Rent Relief services	Transportation	Health services	Housing PPAS, LP	Total program services	Allocated	Non-Allocated	PPAS, LP	Total supporting services	Eliminations	Total
Salaries	$ 798,320	2,370,771	751,170	1,075,047	1,380,272	5,670,997	-	12,046,577	1,656,163	103,346	-	1,759,509	-	13,806,086
Payroll taxes and benefits	222,145	720,922	196,288	339,868	439,374	1,436,100	-	3,354,697	367,933	34,371	-	402,304	-	3,757,001
Consultants	46,820	51,534	30,583	2,350	4,546	302,586	-	438,419	158,483	62,069	160,828	381,380	(56,231)	763,568
Direct client benefits	145,098	138,665	2,113,874	2,022,435	134,224	24,393	-	4,578,689	-	-	-	-	-	4,578,689
Travel	6,924	7,863	10,135	4,788	73	47,292	-	77,075	3,428	-	-	3,428	-	80,503
Occupancy	52,337	295,333	90,740	67,857	77,126	446,766	-	1,030,159	111,292	6,064	-	117,356	-	1,147,515
Occupancy - depreciation	7,028	27,899	14,017	17,584	20,229	4,406	-	91,163	23,770	6,744	-	30,514	-	121,677
Occupancy - in-kind	-	220,878	-	-	-	-	-	220,878	-	-	-	-	-	220,878
Supplies	13,540	9,993	13,178	5,067	15,108	571,382	-	628,268	154,041	17,756	-	171,797	-	800,065
Supplies - in-kind	-	-	-	-	-	105,506	-	105,506	-	-	-	-	-	105,506
Postage	1,297	985	1,347	13,123	1,392	12,060	-	30,204	1,725	556	-	2,281	-	32,485
Printing and photocopying	3,293	3,089	505	3,006	391	4,898	-	15,182	8,618	-	-	8,618	-	23,800
Computer costs	32,087	90,304	18,544	43,923	63,266	330,468	-	578,592	47,801	-	-	47,801	-	626,393
Computer costs - depreciation	1,064	5,677	1,537	1,892	3,311	9,225	-	22,706	2,365	-	-	2,365	-	25,071
Vehicle operations	-	3,522	374	3,338	405,620	2,265	-	415,119	-	1,809	-	1,809	-	416,928
Equipment	-	-	-	37,072	18,528	700	-	56,300	-	4,154	-	4,154	-	60,454
Repairs and maintenance	9,041	3,542	-	1,188	41	4,339	189,237	207,388	201	36,189	-	36,390	-	243,778
Insurance	8,935	14,351	2,396	23,300	183,341	7,779	18,557	258,659	24,315	10,695	-	35,010	-	293,669
Utilities	30,759	333	-	-	-	450	76,191	107,733	-	26,076	-	26,076	-	133,809
Telephone	9,959	16,611	9,023	9,207	29,292	34,801	-	108,893	10,980	633	-	11,613	-	120,506
Training and conferences	3,071	30,581	8,418	49,947	55	63,957	-	156,029	23,112	11,891	-	35,003	-	191,032
Interest - line of credit	-	-	-	-	-	5,826	7,766	13,592	-	-	-	-	-	13,592
Other	887	11,687	3,195	939	3,649	180,861	61,176	262,394	27,019	350	15,854	43,223		305,617
Depreciation and amortization - other	5,717	46,809	-	21,643	206,195	126,493	141,809	548,666	-	86,093	-	86,093	-	634,759
Total expenses	**$ 1,398,322**	**4,071,349**	**3,265,324**	**3,743,574**	**2,986,033**	**9,393,550**	**494,736**	**25,352,888**	**2,621,246**	**408,796**	**176,682**	**3,206,724**	**(56,231)**	**28,503,381**

See independent auditors' report.

YORK COUNTY COMMUNITY ACTION CORPORATION AND AFFILIATE
Consolidating Statements of Cash Flows
Year Ended October 31, 2024
(with comparative totals for 2023)

	2024				2023
	YCCAC	PPAS, LP	Eliminations	Total	Total
Cash flows from operating activities:					
Change in net assets	$ (19,453)	(134,691)	-	(154,144)	(1,187,918)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:					
Depreciation and amortization	639,698	141,809	-	781,507	838,155
(Gain) loss on disposal/sale of fixed assets	(49,154)	-	-	(49,154)	1,198
Unrealized (gain) loss on derivative financial instrument	41,870	-	-	41,870	(6,116)
Unrealized (gain) loss on investments	(71,880)	-	-	(71,880)	3,916
Loss on refinance of bonds	-	-	-	-	38,762
Partnership expenses and distributions	-	56,231	(56,231)	-	-
(Increase) decrease in:					
Accounts and grants receivable	(138,424)	6,394	-	(132,030)	1,981,628
Inventory	364	-	-	364	1,327
Prepaid expenses	(46,654)	(3,254)	-	(49,908)	15,314
Work in progress - direct client	-	-	-	-	24,022
Operating right of use lease asset	(5,389)	-	-	(5,389)	(1,615,908)
Increase (decrease) in:					
Accounts payable	(1,377)	1,169	-	(208)	(671,471)
Accrued expenses	(412,113)	-	-	(412,113)	136,250
Deferred revenues	232,412	2,443	-	234,855	(3,546,515)
Due to funding sources	(2,428,909)	-	-	(2,428,909)	2,428,909
Security deposits	-	904	-	904	(2,453)
Operating lease liability	18,168	-	-	18,168	1,634,169
Net cash provided by (used in) operating activities	(2,240,841)	71,005	(56,231)	(2,226,067)	73,269
Cash flows from investing activities:					
Sale of investments	92,825	-	-	92,825	138,656
Purchases of investments	(99,807)	-	-	(99,807)	(148,877)
Sale of property and equipment	90,900	-	-	90,900	80,298
Purchase of property and equipment	(468,490)	(13,076)	-	(481,566)	(306,016)
Net cash used in investing activities	(384,572)	(13,076)	-	(397,648)	(235,939)
Cash flows from financing activities:					
Proceeds from issuance of long-term debt	-	-	-	-	185,436
Repayment of long-term debt	(73,342)	(7,550)	-	(80,892)	(61,209)
Investor service and management fees	-	(56,231)	56,231	-	-
Net cash provided by (used in) financing activities	(73,342)	(63,781)	56,231	(80,892)	124,227
Decrease in cash, cash equivalents, and restricted cash	(2,698,755)	(5,852)	-	(2,704,607)	(38,443)
Cash, cash equivalents, and restricted cash, beginning of year	3,962,926	312,328	-	4,275,254	4,313,697
Cash, cash equivalents, and restricted cash, end of year	**$ 1,264,171**	**306,476**	**-**	**1,570,647**	**4,275,254**
Cash, cash equivalents and restricted cash:					
Cash, cash equivalents, and restricted cash	**$ 1,264,171**	**25,217**	**-**	**1,289,388**	**4,026,049**
Security deposits, reserves, and escrows	**-**	**281,259**	**-**	**281,259**	**249,205**
Total cash, cash equivalents and restricted cash	**$ 1,264,171**	**306,476**	**-**	**1,570,647**	**4,275,254**
Supplemental cash flow disclosures:					
Cash paid during the year for interest	**$ 76,307**	**7,559**	**-**	**83,866**	**70,126**
Cash paid during the year for income taxes	**-**	**-**	**-**	**-**	**-**
Non-cash investing activities					
Repayment of long-term debt at refinance settlement	**$ -**	**-**	**-**	**-**	**898,755**
Fixed assets financed through accounts payable	**-**	**12,900**	**-**	**12,900**	**-**

See independent auditors' report.

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Age-Friendly Biddeford
Principal Address:	46 Sullivan St., Biddeford, ME 04005
	P.O.Box 785, Biddeford, ME 04005
Executive Director:	Elizabeth Martin
Contact Person/Phone Number:	215-620-4924
Est. Total Agency Budget for 2025/2026:	$15,000
Actual 2025/2026 Budget:	$15,968
Amount requested from the	

City of Biddeford: $10,000

What percent of your annual budget does this request represent: 50%

What percent of this request will be used towards salaries: all-volunteer

What percent of this request will be used towards direct services/programming: 75%

Please provide your agency's mission statement: ...ITY CONNECTING THOSE GROWING UP WITH THOSE GROWING OLDER THROUGH AWARENESS, COMMUNICATIONS, AND

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

As a member of the AARP Network of Age-Friendly Communities and the World Health Organization Global Network of Age-Friendly Communities, AFB is focused on the " 8 Domains of Livability " developed by AARP to target improvements that influence the health and quality of life for aging adults. Our survey of citizens from 2016 to 2017 shows that transportation continues to be the number one community need for people over 60. AFB continues to provide medical-related rides for our population over 60. We were recently gifted a van from Age-Friendly Saco to offer other free transportation opportunities, such as food and other essentials. In February, 2026, we welcomed a new volunteer van driver. For the year 2026, we have added a plan for a new initiative that we call "Handy Neighbors" program which includes small home projects related to safety in people ' s homes. This will help us support our efforts to aid those over 60 in living safely in their own homes. AFB, Biddeford Fire department, and the American Red Cross will provide in- home environmental surveys and install smoke detectors at no charge.

AFB and our partner, McArthur Library, have supported community programming to increase digital equity among older adults living in Biddeford. We have collaborated with Lifelong Maine (University of Maine Council on Aging) and distributed 50 Echo Dots equipped with smart plugs and smart bulbs in 2025 for individuals aged 60 and older who are living alone. We are continuing this initiative with an additional 30 Echo Dots scheduled for April of 2026. The purpose of this initiative is to combat the isolation felt by those who live alone and to promote communication and easy access to emergency responses. We are encouraged by the community's response to this program. Furthermore, we continue our collaboration with Age-Friendly Saco

How is that need determined or measured?

AFB collects data on Biddeford that describes a needs assessment for the communication. Transportations continues to remain the highest need among those 60+:
Biddeford
Total population: (all ages)
22,438
Population 60 years +
22.6% of the Total
%householders 65+ who own a vehicle
93.2%
Age-Friendly Biddeford Transportation Program statistics:
2024
Drivers:
8

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)

AFB plans to enhance its marketing efforts by collaborating with local journalistic outlets and partnering with Biddeford community organizations such as Heart of Biddeford (our fiscal sponsor), the Chamber of Commerce, Biddeford Beat, and the Biddeford Police and Fire Departments, along with other channels that will promote our mission and showcase our accomplishments. Marketing, advertising, and word of mouth are additional strategies we can employ to engage our community such as AFB information table at events such as "polling location", community events. We are investing in a marketing strategy to increase our presence in the community with posters, and greeting local vendors where our community frequently visits. We expect to increase our volunteer force to include more drivers for medical appointments and for the van to assist with essential needs like food shopping and the Biddeford Food Pantry. As we launch our " Handy Neighbors " program, we will welcome volunteers whose skills align with our efforts to assist with minor home repairs. The focus of our outreach to our community is to bring the services to the people. We are partnering with more services such as banking (for community engagement), Sweetser for mental health awareness for our drivers, volunteers and those who closely with the community.

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

The AFB Transportation program utilizes Assisted Rides software to track all drivers' and riders' activities. The Transportation Coordinator is responsible for maintaining records and providing a monthly activity spreadsheet to the Ops committee. In January, an annual report is submitted to the Ops committee and to the fiscal sponsor to review and discuss improvement and growth options. For 2025, we shared a written summary of all activities to provide the Ops committee and fiscal sponsor with clear information for reviewing and restructuring any of our activities. AFB meets with Heart of Biddeford who is our fiscal sponser twice a year.

Client eligibility criteria:

The Transportation program has established criteria for riders and drivers as outlined in the application review. For drivers, volunteers must be 21 years or older, possess a driver's license for at least one year, maintain a good driving record, and carry current auto insurance. For riders, they must be a Biddeford resident, 60 years or older, or have a disability; a 7-day notice is required. We are still developing criteria for our Handy Neighbors program. This program is designed to assist with small repairs or replacements. Larger repair needs will be referred to other contractors in Biddeford. Those who rent their home or apartments would need to follow-up with their landlord or property manager first.

Describe any fee or payment structure your organization charges for services:

There is no fee or payment structure. We do accept donations.

Describe services provided:

Transportation
Education sessions, table at events
Social - "coffee hour"
"Handy Neighbors" - to begin 2026

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:

AFB has a locked office at 46 Sullivan St. for marketing materials and some confidential information.
AFB conducts biweekly meetings at McArthur Library pending availability.
The Director and Transportation Coordinator maintain phone and computer access in their own homes.

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

A unit of service is a ride given by a volunteer, a community education presention, or presence at an event providing material information.

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

Yes, AFB partners with Heart of Biddeford, who also serves as our fiscal sponsor. We meet twice/yr. to review AFB's activities, manage our finances, and receive guidance as needed to maintain our relationship with HOB. We collaborate with McArthur Library, which has supported our efforts since our restructuring in 2023, helping us with our website management, brochure design, meeting space, and community learning events. Additionally, we work with various state organizations, including AARP, the Maine Council on Aging, Lifelong Maine, the University of Maine Center on Aging, the Southern Maine Area Agency on Aging, and Age-Friendly Saco. These organizations continue to support our mission for the Biddeford community as we network and assist each other in caring for our aging population.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

AFB has a fiscal sponsor, Heart of Biddeford which is a 501(c)(3).

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

Part 2

What accommodations are made to those applicants with zero income?

Age-Friendly Biddeford services are provided free of charge to the community, regardless of income.

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

If any agency does not maintain certain financial information please write NA in section provided

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

N/A

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal	Biddeford Municipal Fund Request	$10,000	$8,500	$10,000
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	Community Connections Grant		$10,000	$8,600
Other Income/Surplus	Donations		$1,232	
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses	IT, Office supplies, insurance		$3,973.11	$6,000

Total number of individuals served (unduplicated): 143

Total number of units provided: 479

Total number of individuals served from Biddeford: 143

Percent 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?

N/A

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

N/A

Unit of service cost: N/A

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

8

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

2

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

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

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
Digital Equity-Echo Dots	over 60	$300.00 each	Donations: $10.00+	April - June '26
Fraud, Abuse, Scams	over 60 (or anyone)	estimate $1000.00	Donations: $100.00	April - Dec '26
Lunch & Learn	over 60 (or anyone)	$300.00 each	Donations $10.00+	April-Dec '26
Outside Conferences	Ops team - 3	$500.00 each	0	Quarterly
*Handy Neighbors	over 60	$500.00	Donations: $10.00+	April-Dec '26

VALIDATION

I, Elizabeth Martin, of Age-Friendly Biddeford

(Name) (Name of Agency)

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

(Title)

Elizabeth Martin

Elizabeth Martin

Signature/Title

February 28, 2026

Date

*****ADDITIONAL INFORMATION*****

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Caring Unlimited
Principal Address:	PO Box 590
	Sanford ME 04073
Executive Director:	Susan Giambalvo
Contact Person/Phone Number:	Emily Gormley, 207-490-3227 x107
Est. Total Agency Budget for 2025/2026:	FY26 Budget $3,148,000
Actual 2025/2026 Budget:	FY25 Actual Budget $3,169,697
Amount requested from the	

City of Biddeford: $7500

What percent of your annual budget does this request represent: .2%

What percent of this request will be used towards salaries: 20

What percent of this request will be used towards direct services/programming: 80

Please provide your agency's mission statement: ort and safe haven to adults and children whose lives have been affected by domestic abuse. We provide services in a manner that h

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Caring Unlimited works with the community to end domestic violence in York County. We provide support, resources and information to people whose lives are affected by domestic violence. We also offer a range of education, prevention, and other community response programs to prevent domestic violence, improve community response to domestic violence and hold people who use abuse accountable for their behavior. Programs include: 24 Hour Helpline and online chat/ text helpline, emergency shelter, transitional housing programs, individual and group supports, civil legal services, community education and prevention. Caring Unlimited ' s programs increase individual and community safety and support individuals experiencing abuse as they rebuild their lives and work toward economic independence and stability.

How is that need determined or measured?

Domestic abuse and violence is a complex and pervasive issue throughout our community. York County consistently reports the highest number of domestic violence crimes in Maine. Further, each year about 50% of Maine ' s homicides are related to domestic violence. What each person needs for safety is different, so the flexible, survivor-driven services offered by Caring Unlimited are necessary to be effective. Annually, Caring Unlimited provides direct support and safety planning services to 2,000 unduplicated individuals. Caring Unlimited ' s services are available to anyone in the community experiencing domestic violence. All programs are accessible 24 hours a day and offered free of charge to the individual.

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 ' s overall goal is to end domestic violence in York County through comprehensive direct service programs and systems ' change advocacy. Direct Service Programs have the specific goals of increasing safety for victims of domestic abuse and increasing their knowledge of and access to community resources that will help them achieve and maintain safety.

We provide immediate, emergency support services including a 24-hour helpline and emergency shelter 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 to 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 and online chat/ text 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.

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

Caring Unlimited regularly evaluates our program and reports to our funders at the federal, state and local levels. We routinely survey clients on effectiveness of our services and request their feedback. Agency wide, over 95% of program participants report that working with CU has increased their level of safety and over 80% increase their access to and knowledge of resources. Some programs have additional goals like securing and maintaining permanent housing; increasing access to civil legal services; and increasing knowledge and skills of training attendees. We regularly report on these outcomes to our funding sources and solicit feedback from community partners.

Client eligibility criteria:

All Caring Unlimited services are confidential and provided free of charge to anyone victimized in an intimate relationship. Services are designed to be low barrier and accessible. 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 any fee or payment structure your organization charges for services:

All direct services are provided free of charge to clients. We earn a small amount of money from professional training fees and project-based rental vouchers for our transitional housing units.

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. Online chat/ text helpline available weekly. Caring Unlimited is the only DV Resource Center in Maine to currently offer online chat/ text helpline services.

" Support and Education Groups: A variety of day and evening groups through residential and non-residential programs, as well as a group for incarcerated women held at York County Jail, offer safety planning information, peer support, and other practical information including budgeting and financial literacy.

" Legal Assistance and Court Advocacy: Help with Protection from Abuse Orders, divorce and custody in York County at the Judicial Center in Biddeford..

" Emergency Shelter: Temporary safe haven and support services for people who are homeless or facing homelessness because of domestic violence. Help with food, clothing, transportation and other needs

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 provides on-site court advocacy at the York County Judicial Center in Biddeford when Protection from Abuse dockets are being heard. Biddeford residents may access emergency shelter and other services, and we provide assistance with transportation or addressing other barriers to access. Weekly support groups are currently being held in an on-line format only. It is our intention to resume a group meeting in Biddeford when staffing capacity allows. We work closely with the Biddeford Police Department to reach out to victims of DV crimes, and our Prevention Education program has a presence in Biddeford Schools and connection with school administration. All direct services are accessible via phone and chat, and in the case of online support groups Biddeford residents are connected with our Outreach Program staff to access services online.

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

We use two different units of service:
Residential Services (emergency shelter or transitional housing): 1 Bednight
Individual or group Advocacy Services (helpline, phone or in person support): 1 client hour (direct contact or on-behalf of a client)

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. Caring Unlimited grants awarded by the Federal government further support other agencies including the York County Sherriff ' s Office, New Ventures Maine, and the Volunteer Lawyers Project. A few examples include:

" Maine ' s Domestic Violence Resource Centers through the Maine Coalition to End Domestic Violence (MCEDV): mutual agreements among member organizations statewide to coordinate services when victims must flee York County to establish safety.

" MaineHousing Authority and Sanford Housing Authorities provide rental assistance by agreement for safe, affordable housing after individuals and families become homeless after leaving their abuser. Additionally CU is part of York County Homeless Services HUB.

" New Ventures Maine offers financial coaching and education to our transitional housing residents in order to best address long term economic challenges.

" York County Sheriff's Office: we work together to improve responses to rural victims; dedicated advocate provides training and consultation to deputies; follow up on all police reports, and supports victims through the criminal justice process if they choose

" Law Enforcement and Justice System: Caring Unlimited convenes the Coordinated Community Response and High Risk Response Teams; multidisciplinary groups which work collaboratively to best serve victims, increase their safety, and increase offender accountability.

" Volunteer Lawyers Project: Caring Unlimited has partnered with VLP to expand survivors ' access to free legal services in order to become safer from abuse, especially for orders of Protection from Abuse.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

We do not charge a fee for any direct service programs. In fact, we provide a significant amount of emergency financial assistance to client to help them achieve safety and stability.

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 do not charge fees for General Assistance referrals.

If any agency does not maintain certain financial information please write NA in section provided

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

Annually.

Funding sources for program:

REVENUE	FY27			
FY27 Request for Funding	% of Salaries	% of Programming		
$7500				
Other Revenue Please see attached Budget information	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

Total number of individuals served (unduplicated): 2012

Total number of units provided: 3247 shelter bednights, 14,172 transitional housing bed nights, 6278 hours of service

Total number of individuals served from Biddeford: 120 (out of 637 with location data provided)

Percent of total client count that are residents of the City of Biddeford: 19

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

In FY25, We received support from the following municipalities: Buxton $2513, Dayton $250, Alfred $575, Hollis $1100, Wells $3394, York $8250, Saco $6114, Kennebunk $3500, Waterboro $2381, Shapleigh $876, Kennebunkport $1089, Newfield $500, Limington $1100, Parsonsfield $537, Acton $801.

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

We do not but are interested in this opportunity, especially to increase our presence in the area.

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

$1000

Unit of service cost: shelter bed night $115; transitional housing bednight $35; one direct service hour $170;

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 agency 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 <u>REQUIRED</u> to file yearly audits—include a copy of last audited financial statement.

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

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
Community 5K Run/Walk	General Public	$2000	$40,000	July. 19, 2026
Atlantic Plunge	General Public	$2000	$40,000	January 1, 2027

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)

/s/Susan Giambalvo, Executive Director 2/13/2026

Signature/Title Date

*****ADDITIONAL INFORMATION*****

CARING UNLIMITED FY25/FY26

Fiscal Year 10/1-9/30

REVENUE	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET
DHHS Contract Federal Portion	$ 466,977	$ 466,977	$ 393,080
DHHS Contract State Funds	$ 643,618	$ 643,618	$ 760,711
Maine State Housing	$ 140,000	$ 181,603	$ 140,000
Municipalities	$ 45,000	$ 43,397	$ 50,000
United Way	$ 13,000	$ 32,436	$ 36,273
Rental Income	$ 177,500	$ 171,376	$ 180,000
CDVIP Program Income	$ 57,600	$ 59,987	$ 167,500
Competitive Federal Awards	$ 1,127,072	$ 757,746	$ 952,779
Private Foundations and Grants	$ 140,000	$ 88,650	$ 125,000
Donations and Events	$ 195,000	$ 258,374	$ 230,000
In-Kind (Helpline Volunteers)	$ 80,577	$ 75,000	$ 75,000
Funds released from restriction	$ 150,589	$ 170,895	$ 60,000
Restricted Income		$ 100,033	
Miscellaneous	$ 15,000	$ 17,698	$ 14,000
TOTAL REVENUES	**$ 3,251,933**	**$ 3,067,790**	**$ 3,184,343**

EXPENSES	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET
Salaries	$ 1,668,648	$ 1,630,381	$ 1,752,822
Benefits	$ 592,257	$ 506,578	$ 587,709
In Kind (Helpline Volunteers)	$ 80,577	$ 75,000	$ 75,000
Other Personnel Costs	$ 15,600	$ 9,500	$ 16,100
Occupancy/Utilities	$ 80,710	$ 64,216	$ 70,210
Maintenance and Security	$ 140,926	$ 202,957	$ 148,751
Communications	$ 27,924	$ 27,173	$ 30,100
Equipment/Technology	$ 20,830	$ 29,311	$ 21,000
Program Expenses	$ 336,940	$ 161,163	$ 147,453
Staff Travel/Development	$ 36,450	$ 39,770	$ 38,650
Client Expenses	$ 155,434	$ 110,011	$ 189,386
Insurance	$ 34,914	$ 36,353	$ 39,639
Administration	$ 55,525	$ 56,310	$ 54,607
Restricted Funds Expense		$ 212,591	
Miscellaneous Expenses	$ 5,198	$ 12,323	$ 10,500
TOTAL EXPENSES	**$ 3,251,933**	**$ 3,173,637**	**$ 3,181,927**

Net income	$ -	$ (105,847)	$ 2,416

Caring Unlimited Application to City of Biddeford

Additional Information

Caring Unlimited is requesting a modest increase in support from all municipalities this year to reflect increased costs for providing our services and the expansion of our services and resources to meet additional community needs.

Last year, Caring Unlimited became York County's sole Certified Domestic Violence Intervention Program. This 48 week, educational program is a key part of the justice systems ability to hold people who use abuse and violence accountable for their behavior and to help change the belief systems that allow abuse to persist. Since the closing of the original provider two years ago, York County was without this option affecting sentencing decisions and leaving victims at higher risk. In the first year, we received over 100 referrals and continue to build the program to scale. DHHS also refers to this program when domestic violence is a factor in child protective cases. The program continues to grow offering 6 classes and we expect to operate 8-10 when fully scaled.

Caring Unlimited collaborated with the Maine Coalition to End Domestic Violence on the Rapid Rehousing Program. This program secures 5-7 housing vouchers annually for York County Families who are made homeless due to domestic violence along with supportive housing services and funds for basic needs such as food, transportation, and utilities.

Caring Unlimited Youth Education and Prevention Programs are also available to Biddeford schools and Youth Serving Organizations. Last year, 221 seventh grade students benefitted from dating violence prevention education at the middle school and two local teen centers partnered with us to provide youth education to their participants.

February 26, 2026

SENT VIA EMAIL

Shelly MacNeill
Executive Assistant to the City Manager & Mayor
City Hall
205 Main St., Suite 107
Biddeford, ME 04005

Dear Shelly,

We are honored to submit herewith the City of Biddeford application for Social Services Funding for FY 2027, a copy of MaineHealth's Financial Audited Statement for 2023 & 2024 (most recent), along with MaineHealth's 501(c)(3) Tax Exemption Letter. As a division of MaineHealth, MaineHealth Behavioral Health does not have a separate audited financial statement nor a separate tax exemption determination.

MaineHealth Behavioral Health's mission:

MaineHealth Behavioral Health will provide a seamless and compassionate continuum of care through a community of providers collaborating to promote recovery and the overall mental and physical wellbeing of those we are privileged to serve.

We deeply appreciate the City's prior support and consideration for funding for FY2027. Please let me know if you have any questions about this information submitted or regarding MaineHealth Behavioral Health.

Sincerely,

Megan Bagdasarian
Annual Giving Officer

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	MaineHealth Behavioral Health
Principal Address:	Philanthropy Office, One Riverfront Plaza, Westbrook, ME 04092
Executive Director:	Kelly Barton, MPH, FACHE, President
Contact Person/Phone Number:	Megan Bagdasarian / 207-661-6046
Est. Total Agency Budget for 2025/2026:	$140,964,597 (estimated FY26)
Actual 2025/2026 Budget:	$135,287,238 (actual FY25)
Amount requested from the	

City of Biddeford: $6,000

What percent of your annual budget does this request represent: Less than 1%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: Please see cover letter attached.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

As the behavioral health division of MaineHealth, MaineHealth Behavioral Health (MHBH) addresses critical mental health and substance use needs across Maine and parts of New Hampshire. Services include crisis intervention, inpatient psychiatric care, substance use treatment, and community-based programs that support both immediate stabilization and long-term recovery and well-being.

How is that need determined or measured?

Each individual's need for services is determined during the intake and assessment process.

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)

MHBH meets local behavioral health needs through a coordinated continuum of outpatient, residential, and community-based services that support individuals at different stages of treatment and recovery. Our services aim to stabilize crises, reduce hospitalizations, and improve quality of life, with expected outcomes ranging from immediate crisis stabilization to sustained recovery and increased independence depending on each individual's needs.

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

Program evaluation is ongoing and includes client satisfaction surveys and record reviews. We are also subject to state and federal licensing and accreditation requirements.

Client eligibility criteria:

Maine Behavioral Healthcare serves clients of all ages and socioeconomic backgrounds, regardless of ability to pay. The majority of our clients are low income individuals who are MaineCare eligible.

Describe any fee or payment structure your organization charges for services:

Our fees are calculated based on units of service and service provided.

Describe services provided:

MHBH provides outpatient counseling, psychiatric services, medication management, substance use treatment, peer support, residential programs, and community support services. These services help individuals stabilize during times of crisis and support long-term recovery and independent living.

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. MHBH operates clinical offices and a peer support center in Biddeford and provides residential treatment programs in Biddeford and nearby communities, serving Biddeford residents through a broad continuum of behavioral health services.

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

A unit of service may include a psychiatric evaluation, counseling session, medication management visit, peer support visit, or participation in a residential treatment program.

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

Yes. MHBH works closely with local hospitals, local police and other human service agencies in dealing with mental health crisis situations.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

MHBH provides mental health services regardless of an individual's ability to pay. We serve a high percentage of individuals with incomes that fall well below state and federal poverty guidelines, and many who are uninsured or under-insured. We have long-term collaborative relationships with state, federal, municipal, and other social service agencies. With these connections in place, we are able to leverage affordable resources for our clients. Additionally, grants and fundraising help us provide services to those who could not otherwise afford it.

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.

If any agency does not maintain certain financial information please write NA in section provided

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

Annually.

Funding sources for program: **See attached most recent audited financial statement.**

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

Total number of individuals served (unduplicated): 15,443

Total number of units provided: Services are measured in multiple ways (patient days, visits, treatments, and hours). A single total would not accurately reflect our full range of services.

Total number of individuals served from Biddeford: 802

Percent of total client count that are residents of the City of Biddeford: 5.2%

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

FY25: Town of Kennebunkport, $4,235; Town of Windham, $2,500; Town of Cape Elizabeth, $1,500; Town of Arundel, $550; Town of Hollis, $250

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:

$9,443 per Biddeford resident served (FY25)

Unit of service cost: A single unit cost is not representative, as MHBH services are measured in multiple ways.

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

All restricted gifts to a particular program, service or fund are allocated in accordance with the donor's request. Any significant unrestricted donations are discussed and directed by the executive leadership team in consultation with the Board of Directors

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

The Executive Leadership Team in consultation with the Board of Directors.

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

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

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
MH Glickman Lauder Center of Excellence	Current/past donors; grateful patients	$45,000	$130,000	September
"Evening of Possibility" event				
Annual Fund Appeals	Current/past donors; prospects; grateful patients	$20,000	$205,000	Oct. 1 - Sept. 30
"Making Spirits Bright"/Holiday Partners Program	Current/past donors, prospects, grateful patients	$5,000	$31,000	November/December
"Signs of Hope" event	Current/past donors; prospects; grateful patients	$37,080	$160,000	July
	& community members			

VALIDATION

I, Megan Bagdasarian, of MaineHealth Behavioral Health

(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as Annual Giving Officer.

(Title)

Megan E Bagdasarian

Signature/Title

2/26/2026

Date

*****ADDITIONAL INFORMATION*****

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

Date:
December 21, 2018
Person to contact:
Name: Mr. Flammer
ID number: 0203064
Employer ID number:
01-0238552
Form 990 required:
Yes

MAINEHEALTH
22 BRAMHALL ST
PORTLAND, ME 04102-3134

Dear Sir or Madam:

We're responding to your request dated December 18, 2018 about your tax-exempt status.

We issued you a determination letter in March 1958, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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)(iii).

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, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or

by calling 800-TAX-FORM (800-829-3676).

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

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations Rulings and Agreements

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

Consolidated Financial Statements

For the Years Ended September 30, 2024 and 2023
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
MaineHealth Services and Subsidiaries

Opinion

We have audited the consolidated financial statements of MaineHealth Services and Subsidiaries (the System), which comprise the consolidated balance sheets as of September 30, 2024 and 2023, the related consolidated statements of operations, changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the System as of September 30, 2024 and 2023, and the results of their operations, changes in net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a period of one year after the date that the financial statements are issued or available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Baker Newman + Noyes LLC

Portland, Maine
February 7, 2025

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

CONSOLIDATED BALANCE SHEETS

September 30, 2024 and 2023
(In thousands)

Assets	2024	2023
Current assets:		
Cash and cash equivalents	$ 318,905	$ 351,113
Investments	1,078,450	889,112
Patient accounts receivable	533,191	458,943
Current portion of investments whose use is limited	15,442	28,098
Inventories, prepaid expenses and other current assets	163,851	135,974
Total current assets	2,109,839	1,863,240
Investments whose use is limited by:		
Debt agreements	37,940	24,701
Board designation	180,671	151,639
Self-insurance trust agreements	34,496	37,548
Specially designated specific purpose funds	105,429	95,347
Plant replacement funds	5,757	4,866
Funds functioning as endowment funds	152,942	127,250
Pooled life income funds	2,049	1,884
Beneficial interest in perpetual and charitable remainder trusts	58,294	50,397
	577,578	493,632
Less current portion	(15,442)	(28,098)
	562,136	465,534
Property, plant and equipment - net	1,665,076	1,584,348
Right of use assets	133,321	150,927
Other assets	232,107	202,961
Total assets	$ 4,702,479	$ 4,267,010

Liabilities and Net Assets	2024	2023
Current liabilities:		
Current portion of long-term debt	$ 42,242	$ 41,824
Current portion of lease obligation	16,690	18,103
Accounts payable and other current liabilities	191,690	169,621
Accrued payroll, payroll taxes and amounts withheld	140,062	100,325
Accrued earned time	105,064	103,954
Accrued interest payable	6,603	5,312
Estimated amounts payable under reimbursement regulations	68,655	86,943
Self-insurance reserves	42,546	44,256
Deferred revenue	34,991	23,264
Total current liabilities	648,543	593,602
Accrued retirement benefits	249,881	221,356
Self-insurance reserves – less current portion	67,385	67,546
Long-term debt, less current portion	837,127	740,453
Long-term lease obligation – less current portion	123,634	138,998
Other liabilities	33,969	31,041
Total liabilities	1,960,539	1,792,996
Net assets:		
Without donor restrictions	2,416,338	2,188,281
With donor restrictions	325,602	285,733
Total net assets	2,741,940	2,474,014
Total liabilities and net assets	$ 4,702,479	$ 4,267,010

See accompanying notes to consolidated financial statements.

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

CONSOLIDATED STATEMENTS OF OPERATIONS

Years Ended September 30, 2024 and 2023
(In thousands)

	2024	2023
Revenue:		
Patient service revenue	$3,856,373	$3,425,497
Research revenue	27,404	26,907
Other revenue	446,184	492,547
Total revenue and other support	4,329,961	3,944,951
Expenses:		
Salaries	2,064,087	1,864,213
Employee benefits	526,701	467,372
Supplies	768,069	698,394
Professional fees and purchased services	524,477	551,979
Facility and other costs	155,025	141,737
State taxes	59,491	60,373
Interest	23,875	15,389
Depreciation and amortization	167,613	163,124
Total expenses	4,289,338	3,962,581
Income (loss) from operations	40,623	(17,630)
Nonoperating gains:		
Gifts and donations – net of related expenses	721	3,237
Interest and dividends	49,196	34,674
Recognized (loss) gain on cash flow hedge instruments	(2,069)	1,892
Nonservice periodic pension costs	2,411	9,035
Equity in earnings (losses) of joint ventures	2,533	(461)
Increase in fair value of investments	121,475	48,109
Other	5,933	4,333
Total nonoperating gains - net	180,200	100,819
Excess of revenue and nonoperating gains – net over expenses	220,823	83,189
Net assets released from restrictions for property, plant and equipment	10,432	11,477
Retirement benefit plan adjustments	(3,198)	15,772
Increase in net assets without donor restriction	$ 228,057	$ 110,438

See accompanying notes to consolidated financial statements.

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS

Years Ended September 30, 2024 and 2023
(In thousands)

	2024	2023
Net assets without donor restrictions:		
Excess of revenue and nonoperating gains – net over expenses	$ 220,823	$ 83,189
Net assets released from restrictions for property, plant and equipment	10,432	11,477
Retirement benefit plan adjustments	(3,198)	15,772
Increase in net assets without donor restriction	228,057	110,438
Net assets with donor restrictions:		
Gifts and donations	22,987	26,402
Interest and dividends	3,957	551
Change in value of perpetual and beneficial interest trusts	7,870	3,421
Realized and unrealized gains on investments	30,176	17,508
Net assets released for operations	(14,689)	(14,053)
Net assets released for property, plant and equipment	(10,432)	(11,477)
Increase in net assets with donor restrictions	39,869	22,352
Increase in net assets	267,926	132,790
Net assets – beginning of year	2,474,014	2,341,224
Net assets – end of year	$2,741,940	$2,474,014

See accompanying notes to consolidated financial statements.

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended September 30, 2024 and 2023
(In thousands)

	2024	2023
Cash flows from operating activities:		
Increase in net assets	$ 267,926	$ 132,790
Adjustment to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	167,580	163,497
Accretion of bond issuance cost and premium, net	(3,533)	(2,925)
Equity in earnings of joint ventures	(2,533)	461
Net realized and change in unrealized gains on investments	(151,651)	(65,617)
Net gain on cash flow hedge instruments	2,069	(1,892)
Net gain on charitable remainder and perpetual trusts	(7,897)	(3,218)
(Loss) gain on disposal of fixed assets	1,085	(2,885)
Noncash lease expense	15,833	20,546
Restricted contributions and investments income	(26,944)	(26,953)
Retirement benefit plan adjustments	3,198	(15,772)
Increase in asset retirement obligations	94	(22)
Increase (decrease) in cash resulting from a change in:		
Patient accounts receivable	(74,248)	(102,687)
Inventories, prepaid expenses and other current assets	(27,877)	3,832
Other assets	(34,611)	(31,759)
Accounts payable and other current liabilities	85,763	(67,786)
Operating lease liability	(15,004)	(19,418)
Amounts payable under reimbursement regulations	(18,288)	17,689
Self-insurance reserves	(1,871)	5,057
Accrued retirement benefits	25,327	1,886
Other liabilities	(730)	(539)
Net cash provided by operating activities	203,688	4,285
Cash flows from investing activities:		
Purchase of investments	(939,798)	(1,235,979)
Proceeds from sale of investments	826,062	1,474,904
(Decrease) increase in other assets	(105)	250
Distributions from joint ventures	9,599	4,696
Contributions to joint ventures	(166)	(9,500)
Purchases of property, plant and equipment	(259,236)	(249,490)
Proceeds from sale of fixed assets	–	5,085
Net cash used by investing activities	(363,644)	(10,034)
Cash flows from financing activities:		
Payments of long-term debt	(34,894)	(49,730)
Payments of finance lease obligations	(1,440)	(1,408)
Proceeds from issuance of long-term debt	137,038	77,000
Restricted contributions and investment income	27,044	27,235
Net cash provided by financing activities	127,748	53,097
Net (decrease) increase in cash and cash equivalents	(32,208)	47,348
Cash and cash equivalents – beginning of year	351,113	303,765
Cash and cash equivalents – end of year	$ 318,905	$ 351,113

MAINEHEALTH SYSTEM
(MaineHealth Services and Subsidiaries)

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended September 30, 2024 and 2023
(In thousands)

	2024	2023
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	$ 36,026	$ 28,506
Supplemental disclosure of noncash activities:		
Right of use assets obtained in exchange for lease obligations:		
Operating leases	$ 1,773	$ 12,493
Financing leases	$ –	$ 344
Purchases of property, plant and equipment in accounts payable and other current liabilities	$ 13,281	$ 23,110

See accompanying notes to consolidated financial statements.

1. Reporting Entity

Organization

The MaineHealth System (the System) is comprised of MaineHealth Services, the parent organization, and its subsidiaries. The subsidiaries of MaineHealth Services include MaineHealth, NorDx, MaineHealth Care at Home, and The Memorial Hospital at North Conway, N.H. In the fiscal year ending September 30, 2023, the subsidiary MaineHealth included nine acute care hospitals. In 2024, two of the nine hospitals (Maine Medical Center and Southern Maine Health Care) merged into one hospital. These hospitals are now local health systems within the subsidiary named MaineHealth utilizing d/b/a's of Maine Medical Center (or MMC), Mid Coast–Parkview Health (Mid Coast Hospital), LincolnHealth, Western Maine Healthcare (Stephens Hospital), Franklin Community Health Network (Franklin Hospital), Maine Behavioral Healthcare (Spring Harbor Hospital), and Coastal Healthcare Alliance (Waldo County General Hospital and Pen Bay Medical Center). The merger enables the combined resources of the merging entities to be allocated in a manner that is consistent with the System's vision of helping make the communities it serves the healthiest in America.

MaineHealth Services, together with its controlled subsidiaries, MaineHealth and The Memorial Hospital at North Conway, N.H., maintained a controlling interest in MaineHealth Accountable Care Organization, LLC (MaineHealth ACO), a value based contracting entity.

The purpose of the System 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. The System's 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, federal and state grants and contracts, sundry revenue generated from the operations of the subsidiaries, fund-raising conducted to support the activities of the System and its subsidiaries, and investment earnings.

COVID-19 Pandemic and CARES Act and Other Relief Funding

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. Over the past four fiscal years the COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and financial markets. Consolidated patient volumes and revenues experienced gradual improvement beginning in the latter part of April 2020, and continuing through fiscal year 2024. The System has taken precautionary steps since that time to enhance its operational and financial flexibility, and react to the risks the COVID-19 pandemic presents in its operations.

1. Reporting Entity (Continued)

Since the declaration of the pandemic, the System has received approximately $363,561,000 related to the CARES Act Provider Relief Funds (PRF) which included supplemental funding from FEMA through the CARES Act. Distributions from the PRF are not subject to repayment, provided the System is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for healthcare-related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants, and are recognized on a systematic and rational basis as other income once there is reasonable assurance that the applicable terms and conditions required to retain the funds will be met. Based on an analysis of the compliance and reporting requirements of the PRF and the impact of the pandemic on operating results through September 30, 2024 and 2023, the System recognized $14,292,000 and $37,740,000, respectively, related to these PRF, and these payments are recorded within other revenues in the consolidated statements of operations and changes in net assets for the years ended September 30, 2024 and 2023. Federal Emergency Management Funds of approximately $13,355,000 and $12,776,000, respectively, were included in these funds at September 30, 2024 and 2023 with the remainder recognized from State grants.

The System will continue to monitor compliance with the terms and conditions of the PRF, and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the System is unable to attest to or comply with current or future terms and conditions, the System's ability to retain some or all of the distributions received may be impacted.

2. Significant Accounting Policies

Basis of Presentation

The accompanying consolidated financial statements include the accounts of the System. The consolidated financial statements have been presented in conformity with accounting principles generally accepted in the United States of America (GAAP) consistent with the Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 954, *Health Care Entities*, and other pronouncements applicable to health care organizations. Upon consolidation, intercompany transactions and balances have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with 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 consolidated 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, the fair value of financial instruments, amounts receivable and payable under reimbursement regulations, asset retirement obligations (AROs), retirement benefits and self-insurance reserves.

2. Significant Accounting Policies (Continued)

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.

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off.

When the System has an unconditional right to payment, subject only to the passage of time, the right is treated as a receivable. Patient accounts receivable, including billed accounts and unbilled accounts for which there is an unconditional right to payment, and estimated amounts due from third-party payors for retroactive adjustments, are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. For patient accounts receivable, the estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to patient accounts receivable. Patient accounts receivable amounted to $533,191,000, $458,943,000 and $356,256,000 as of September 30, 2024, 2023 and 2022, respectively.

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 System has applied the provisions of Accounting Standards Update (ASU) 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 using NAV per share or its equivalent as a practical expedient. The System 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 System believes that these valuations are a reasonable estimate of fair value as of September 30, 2024 and 2023, 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 8). 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 of revenues and nonoperating gains – net over expenses, unless the income or loss is restricted by donor or law. The accounting for the pension plan assets is disclosed in Note 8.

2. Significant Accounting Policies (Continued)

As provided for under ASC Topic 825, *Financial Instruments*, the System 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 System 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.

Investments Whose Use is Limited

Investments whose use is limited primarily include investments held by trustees under debt agreements, self-insurance trust agreements, and designated investments set aside by the Board of Trustees (or member Boards) for purposes over which those Boards retain control and may at their discretion subsequently use for other purposes. In addition, 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 System, and the related appreciation on those investments. Amounts required to meet current liabilities of the System have been classified as current assets.

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. Interest costs incurred on borrowed funds during the period of construction of capital assets are capitalized as a component of the cost of acquiring those assets. MaineHealth recorded capitalized interest of $9,909,000 and $10,192,000 for the years ended September 30, 2024 and 2023, respectively.

Gifts of long-lived assets, such as land, building, or equipment, are reported as increases in net assets without restrictions and are excluded from the excess of revenues and nonoperating gains – net over expenses. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Impairment of Long-Lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever circumstances indicate that the carrying amount of an asset may not be recoverable. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value, less cost to sell.

2. Significant Accounting Policies (Continued)

Asset Retirement Obligations

AROs, which are included in other liabilities in the accompanying consolidated balance sheets, are legal obligations associated with the retirement of long-lived assets. These liabilities are initially recorded at fair value and the related asset retirement costs are capitalized by increasing the carrying amount of the related assets by the same amount as the liability. Asset retirement costs are subsequently depreciated over the useful lives of the related assets. Subsequent to initial recognition, the System records period-to-period changes in the ARO liability resulting from the passage of time, increases or decreases in interest expense, and revisions to either the timing or the amount of the original expected cash flows to the related assets.

Leases

The System determines if an arrangement is a lease at the inception of a contract. Leases with an initial term of twelve months or less are not recorded on the consolidated balance sheets.

Right-of-use assets represent the System's right to use an underlying asset during the lease term and lease liabilities represent the System's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. The System's lease terms include options to extend or terminate the lease when it is reasonably certain that the options will be exercised.

The System determines the present value of future lease payments using the rate implicit in the lease or, if that rate cannot be readily determined, its incremental borrowing rate at the lease commencement date. As most of the System's operating leases do not provide an implicit rate, the System generally uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The System considers recent debt issuances, as well as publicly available data for instruments with similar characteristics, when calculating its incremental borrowing rate.

Operating fixed lease expense and finance lease depreciation expense are recognized on a straight-line basis over the lease term. Variable lease costs consist primarily of common area maintenance and are not significant to total lease expense.

Accounting for Defined Benefit Pension and Other Postretirement Plans

The System recognizes the overfunded or underfunded status of its defined benefit and postretirement plans as an asset or liability in its consolidated balance sheets. Changes in the funded status of the plans are reported as a change in net assets without restrictions presented below the excess of revenues and nonoperating gains – net over expenses in its consolidated statements of operations and changes in net assets in the year in which the changes occur.

2. Significant Accounting Policies (Continued)

The measurement of benefit obligations and net periodic benefit cost is provided by third-party actuaries based on estimates and assumptions approved by the System's management. These valuations reflect the terms of the plans and use participant-specific information, such as compensation, age, and years of service, as well as certain assumptions, including estimates of discount rates, expected long-term rate of return on plan assets, rate of compensation increases, interest-crediting rates, and mortality rates.

Beneficial Interests in Perpetual Trusts

Beneficial interests in perpetual trusts consist of the System's proportionate share of the fair value of assets held by trustees in trust for the benefit of the System in perpetuity, the income from which is available for distribution to the System periodically. The assets held in trust consist primarily of cash equivalents and marketable securities. The fair values of perpetual trusts are measured using the net asset value as a practical expedient. Such amounts are included in investments whose use is limited in the accompanying consolidated balance sheets. Distribution from beneficial interests in perpetual trusts is included in nonoperating gains, unless restricted by donors.

Excess of Revenues and Nonoperating gains – Net Over Expenses

The consolidated statements of operations include excess of revenues and nonoperating gains net over expenses as the performance indicator. Changes in net assets without donor restrictions, which are excluded from excess of revenues and nonoperating gains – net over expenses, consistent with industry practice, include retirement benefit plan adjustments, 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), and capital grants.

Consolidated Statements of Operations

For purpose of display, transactions deemed by management to be ongoing, major, or central to the provision of health care and related services are reported as operating revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses.

2. Significant Accounting Policies (Continued)

Patient Service Revenue

Revenues generally relate to contracts with patients in which the System's performance obligations are to provide health care services to patients. Revenues are recorded during the period obligations to provide health care services are satisfied. Performance obligations for inpatient services are generally satisfied over a period of days. Performance obligations for outpatient services are generally satisfied over a period of less than one day. The contractual relationships with patients, in most cases, also involve a third-party payor (Medicare, Medicaid, managed care health plans and commercial insurance companies, including plans offered through the health insurance exchanges) and the transaction prices for the services provided are dependent upon the terms provided by Medicare and Medicaid or negotiated with managed care health plans and commercial insurance companies, the third-party payors. The payment arrangements with third-party payors for the services provided to related patients typically specify payments at amounts less than standard charges. Medicare generally pays for inpatient and outpatient services at prospectively determined rates based on clinical, diagnostic and other factors. Services provided to patients having Medicaid coverage are generally paid at prospectively determined rates per discharge, per identified service or per covered member. Agreements with commercial insurance carriers, managed care and preferred provider organizations generally provide for prospective payments based upon predetermined rates per diagnosis, per diem rates or discounted fee-for-service rates. Management continually reviews the revenue recognition process to consider and incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

The collection of outstanding receivables for Medicare, Medicaid, managed care payors, other third-party payors and patients is the System's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured patient accounts, including patient accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but patient responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities that represent a majority of hospital revenues and accounts receivable as a primary source of information in estimating the collectibility of our accounts receivable. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At September 30, 2024 and 2023, estimated implicit price concessions of $156,975,000 and $174,662,000, respectively, had been recorded as reductions to patient service revenue to enable the System to record revenues and accounts receivable at the estimated amounts expected to be collected.

2. Significant Accounting Policies (Continued)

Free Care

The System provides care without charge to patients who meet certain criteria under its Board-established free care policies. Because the System does not pursue collection of amounts determined to qualify as free care, they are not reported as patient service revenue. MaineHealth hospitals provide full free care to all patients at or below 200% of the Federal Poverty Guidelines.

Direct and Indirect Research Revenue and Related Expenses

Revenue related to research grants and contracts is recognized as the related costs are incurred. Indirect costs relating to certain government grants and contracts are reimbursed at fixed rates negotiated with the government agencies. Research grants and contracts are accounted for as exchange transactions or contributions. Amounts received in advance of incurring the related expenditures are recorded as unexpended research grants and are included in deferred revenue for exchange contracts or net assets with donor restrictions for contributions.

Other Revenue

Revenue which is not related to patient medical care but is central to the day-to-day operations of the System is included in other revenue. This revenue includes pharmacy sales, cafeteria sales, medical school revenue, grant revenue, rental revenue, net assets released from restrictions for operations, COVID-19 relief revenue and other support services revenue.

Gifts and Donations

Unconditional promises to give cash and other assets to the System 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 consolidated statements of operations as net assets released from donor restrictions, which is included in other revenue. Donor-restricted contributions whose restrictions are met within the same year received are reported as unrestricted contributions in the accompanying consolidated financial statements.

2. Significant Accounting Policies (Continued)

Self-Insurance Reserves

The liabilities for outstanding losses and loss-related expenses and the related provision for losses and loss-related expenses include estimates for losses incurred but not reported as well as losses pending settlement. Such liabilities are based on estimates and, while management believes the amounts provided are adequate, the ultimate liability may be greater than or less than the amounts provided. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The methods for making the workers compensation and malpractice estimates and the resulting liability are actuarially reviewed on an annual basis, and any necessary adjustments are reflected in current operations.

Income Tax Status

The Internal Revenue Service has previously determined that the System and its subsidiaries (except Maine Medical Partners (MMP) (a subsidiary of MaineHealth) are organizations as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and are exempt from federal income taxes on related income pursuant to Section 501(a) of the IRC. MMP had significant net operating loss carryovers as of September 30, 2024 and 2023. A valuation allowance has been provided for the entire deferred tax benefit for the net operating losses due to uncertainty of realization. MMP did not have material taxable income in 2024 and 2023. Accordingly, a provision for income taxes has not been made in the accompanying consolidated financial statements.

The System recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Recognized income tax positions are measured at the largest amount of benefit that is greater than fifty percent likely to be realized upon settlement. Changes in measurement are reflected in the period in which the change in judgment occurs. The System did not recognize the effect of any income tax positions in either 2024 or 2023.

Subsequent Events

Events occurring after the consolidated balance sheet date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through February 7, 2025, which is the date the consolidated financial statements were available to be issued.

3. Liquidity and Availability of Financial Assets

The System's working capital and cash flows are subject to variability during the year attributable to changes in volume and cash receipts. The System maintains investments portfolios without donor restrictions to manage fluctuations in cash flow.

3. Liquidity and Availability of Financial Assets (Continued)

The following table (in thousands) reflects the System's financial assets for the period ending September 30, 2024, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal designations. Investment amounts would be available, subject to liquidity of the underlying investments.

Cash and cash equivalents	$ 318,905
Investments	1,078,450
Patient accounts receivable	533,191
Financial assets available to meet cash needs for general expenditures within one year	$1,930,546

In addition to the amounts listed above, the System has available to it a line of credit in the amount of approximately $145,901,000 which it could draw upon to meet the current needs of the System.

4. Community Benefit Programs

As a nonprofit organization dedicated to community health improvement, the System provides many services for the community in addition to its range of health care services and programs. The System supports improvement in community health by implementing best practice interventions ranging from prevention and wellness to disease management. These services include evidence-based programs to improve care and outcomes for people suffering from chronic diseases such as pre-diabetes, diabetes, and behavioral health issues. The System also provides training and education opportunities for physicians and other providers that focus on achieving patient-centered healthcare. In addition, the System works to ensure patients receive excellent coordination of care through transitions of care programs. The System also offers, through its Access to Care program, donated healthcare services and free or low-cost medications to low-income and uninsured patients in addition to supporting access to health insurance coverage.

A wide range of community health improvement and prevention programs support the efforts to promote healthy lifestyles. The System's healthy lifestyle programs include initiatives that target both children and adults. Engaging community health professionals and provider organizations, community partners, family members and local and state government is a key component to the successful implementation and continued effectiveness of these programs. The System's tobacco treatment program, through highly trained Tobacco Treatment Educators, provides ongoing support to the community healthcare providers with the goal of reducing tobacco use. This program also offers a free confidential counseling service in support of Maine residents who seek to quit the use of tobacco. The System also has increased focus on efforts to address social determinants of health for the community including opening the third hospital-based food pantry in Maine. Other community health programs include healthy lifestyle, oral health, healthy eating and active living, childhood immunization initiatives, healthy aging and multiple evidence-based self-management programs such as Living Well with Diabetes and the Diabetes Prevention Program.

5. Patient Service Revenue

The System records patient service revenue at the amount that reflects the consideration to which the System expects to be entitled to in exchange for providing patient care. Patient service revenue consists of amounts charged for services rendered less estimated discounts for contractual and other allowances for patients covered under Medicare, Medicaid and other health plans and discounts offered to patients under the System's uninsured discount program.

The System has agreements with third-party payors that provide for payments to the System at amounts different from its established rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicare and State Medicaid Programs

Maine Medical Center, Pen Bay Medical Center, Mid Coast—Parkview Health and Franklin Hospital (a sole community hospital until it transitioned to a Critical Access Hospital during 2024) are paid at prospectively determined rates for inpatient and outpatient services rendered to Medicare and Medicaid beneficiaries. Inpatient rates vary according to a patient classification system that is based on clinical diagnosis and other factors. Outpatient services are paid based on a prospective rate per ambulatory visit or procedure. LincolnHealth, Waldo County General Hospital, Stephens Hospital, Franklin Hospital and The Memorial Hospital are Critical Access Hospitals reimbursed at cost for services provided to Medicare and Medicaid beneficiaries for certain services. Cost reimbursable services are paid at an interim rate with final settlement determined after submission, review and audit of annual cost reports by the System and audit thereof by the Medicare administrative contractor, the State of Maine and the State of New Hampshire.

Several System hospitals receive Disproportionate Share Hospital (DSH) payments. These payments are made to qualifying hospitals to cover the costs of providing care to low income patients. These payments are subject to audit by CMS and are, therefore, subject to change. These amounts are recorded as patient service revenue.

In 2004, the State of Maine established several health care provider taxes (State taxes). The enactment of the State taxes allowed the State of Maine to add revenues to the State of Maine General Fund while minimizing the potential of lost federal matching funds in the MaineCare program. The hospital-specific portion of the State taxes on Maine hospitals is based on a percentage of patient service revenue. Taxes on nursing homes are based on 6.0% of patient service revenue.

The State of New Hampshire established a Medicaid Enhancement Tax program in 1991. This program taxes hospital services at approximately 2.3% of patient service revenue. The State of New Hampshire also levies a tax on intermediate care facilities at approximately 5.5%.

For the years ended September 30, 2024 and 2023, the System recorded State taxes of $59,491,000 and $60,373,000, respectively.

5. Patient Service Revenue (Continued)

Nongovernmental Payors

The System also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the System under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Uninsured Patients

For uninsured patients who do not qualify for free care, the System recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). Based on historical experience, a significant portion of uninsured patients will be unable or unwilling to pay for the services provided.

Consistent with the System's mission, care is provided to patients regardless of their ability to pay. The System has determined it has provided self-pay allowances to uninsured patients and patients with other uninsured balances (e.g., copays and deductibles). The self-pay allowances included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the System expects to collect based on its collection history with those patients.

The System provides care without charge to patients who meet certain criteria under its Board-established free care policy. Because the System does not pursue collection of amounts determined to qualify as free care, they are not reported as patient service revenue. The System estimates the costs associated with providing free care by calculating a ratio of total cost to total gross charges, and then multiplying that ratio by the gross charges associated with providing care to patients eligible for free care. The estimated cost of caring for free care patients for the years ended September 30, 2024 and 2023, was $44,984,000 and $46,960,000, respectively. Funds received from gifts and grants to subsidize free care services provided for the years ended September 30, 2024 and 2023, were $1,551,000 and $1,823,000, respectively.

Patient service revenue from these major payor sources recognized during the years ended September 30, 2024 and 2023 was as follows (in thousands):

	2024	2023
Medicare	$1,289,558	$1,186,103
State Medicaid Programs	526,559	452,696
Anthem Blue Cross and Blue Shield	832,094	730,557
Other third-party payors	1,148,096	991,737
Patients	60,066	64,404
Total patient service revenue	$3,856,373	$3,425,497

Patient service revenue in 2024 and 2023 included $15,387,000 and $1,766,000, respectively, of favorable settlements with third-party payors regarding prior year activities.

6. Concentration of Credit Risk

Receivables

Financial instruments, which potentially subject the System to concentration of credit risk, consist of patient accounts receivable, estimated amounts receivable under reimbursement regulations, and certain investments. Investments, which include government and agency securities, stocks, and corporate bonds, are not concentrated in any corporation or industry. The System grants credit without collateral to its patients, most of whom are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at September 30, 2024 and 2023, was as follows:

	2024	2023
Medicare	41%	39%
State Medicaid Programs	18	15
Anthem Blue Cross and Blue Shield	9	9
Other third-party payors	17	20
Patients	15	17
Total patient receivables	100%	100%

Cash

The System maintains its cash accounts at various financial institutions. As of September 30, 2024 and 2023, the System had cash balances of $35,149,000 and $5,001,000, respectively, in uninsured accounts. The System has not experienced any losses in such accounts and evaluates the credit worthiness of the financial institutions with which it conducts business. Management believes the System is not exposed to any significant credit risk with respect to its cash balances.

Investments

The System's investment in one fund, the Vanguard Total Stock Market Index Fund, exceeds 10% of total System investments as of September 30, 2024.

Labor Force

The System's unionized labor workforce at Maine Medical Center and MaineHealth Care at Home are members of the Maine State Nurses Association/National Nurses Organizing Committee/National Nurses United, while the System Interpreters are represented by the Maine Service Employees Association/Services Employees Internal Union. The three employee groups represent approximately 9.4% of the System's total workforce. The collective bargaining agreement for Maine Medical Center's bargaining unit is in effect and expires December 31, 2025. The collective bargaining agreement for MaineHealth Care at Home's bargaining unit expired on October 1, 2024, and the parties are actively negotiating a new contract which is expected to have a three-year term. The first collective bargaining agreement for the System Interpreters is also currently being negotiated.

7. Investments and Investments Whose Use is Limited

The composition of investments and investments whose use is limited at September 30, 2024 and 2023, is set forth as follows (in thousands):

	2024	2023
Investments (current assets)	$1,078,450	$ 889,112
Investments whose use is limited	577,578	493,632
	$1,656,028	$1,382,744
Cash equivalents	$ 99,467	$ 68,848
Fixed income securities – bonds	594,923	514,707
Equity investments – stocks	658,673	490,002
Investment in real property	1,683	1,430
Common/collective trusts	33,851	29,967
Limited partnerships	83,383	92,721
Hedge funds	125,754	134,672
Beneficial interest in perpetual and charitable remainder trusts	58,294	50,397
	$1,656,028	$1,382,744

Investments whose use is limited include amounts required by debt agreements, amounts restricted by donors, assets designated by the Board for future capital improvements, and other Board Designated items, assets to fund self-insured professional and general liability and workers' compensation risks, and to provide for other specific purposes.

Investments whose use is limited by debt agreements include debt service funds, which are composed of semiannual deposits to fund principal and interest payments, and construction funds. These investments are held pursuant to the requirements of the outstanding Revenue Bonds and Revenue Refunding Bonds.

The amounts reported as trusteed under debt agreements consisted of construction funds from the 2023B Series bond issue, capitalized interest funds that will be used to pay future payments on the 2018A and 2018B Series bond issues, and funds accumulated for future principal and interest payments on various revenue bonds.

Fair Value Measurements

The System classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets, 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.

8. Fair Value of Financial Instruments

Asset Valuation Techniques

Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value:

Cash equivalents – The investment 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-stock*s – These investments include marketable equity securities, mutual funds, exchange traded, and closed-end funds. The fair value of marketable equity securities is 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.

Investment in real property – Investments in real property are valued yearly at fair value, using the market approach, as determined by comparable sales data beginning on the date of acquisition.

Common/collective trusts – These include diverse investments in securities issued by the U.S. Treasury and global bond funds using the Common Collective Trust vehicle to obtain lower expense ratios. These investments are designed to generate attractive risk-adjusted returns. The fair value of common collective trusts is based on the NAV of the fund, representing the fair value of the underlying investments, which are generally securities traded on an active market. The NAV as provided by the trustee, is used as a practical expedient to estimate fair value.

8. Fair Value of Financial Instruments (Continued)

Limited partnerships – These include investments in offshore and private equity funds. They have objectives of capital appreciation with absolute returns over the medium and long term. These investments 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. 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.

Hedge funds – The 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 the NAV of the fund, which is used as a practical expedient to estimate fair value. The hedge funds invest primarily in readily 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.

The following methods and assumptions were used by the System in estimating the fair value of the System's financial instruments that are not measured at fair value on a recurring basis for disclosures in the consolidated financial statements:

Interest rate swaps – The System uses inputs other than quoted prices that are observable to value the interest rate swaps. The System considers these inputs to be Level 2 inputs in the context of the fair value hierarchy. The fair value of the net interest rate swap liabilities was $3,157,000 and $1,088,000 at September 30, 2024 and 2023, respectively. These values represent the estimated amounts the System would receive or pay to terminate agreements, taking into consideration current interest rates and the current creditworthiness of the counterparty. The fair value of the interest rate swap agreements is reported in other long-term liabilities.

Pledges receivable – The current yields for 1 to 10-year U.S. Treasury notes are used to discount pledges receivable. The System considers these yields to be a Level 2 input in the context of the fair value hierarchy. Pledges received were discounted at rates ranging from 3.58% to 4.55% in fiscal year 2024 and from 4.59% to 5.46% in fiscal year 2023. Outstanding pledges receivable in 2024 and 2023, which have been recorded within other current and long-term assets at fair value, totaled $11,307,000 and $15,228,000, respectively.

Receivables and payables – The carrying value of the System's receivables and payables approximate fair value, as maturities are very short term.

8. Fair Value of Financial Instruments (Continued)

The System's investments at fair value set forth by level within the fair value hierarchy as of September 30, 2024 and 2023 are as follows (in thousands):

	Invest-ments Measured at NAV	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unob-servable Inputs (Level 3)	Total
September 30, 2024					
Cash equivalents	$ –	$ 99,467	$ –	$ –	$ 99,467
Investments:					
Fixed income securities – bonds	–	245,649	349,274	–	594,923
Equity investments – stocks	–	658,673	–	–	658,673
Investment in real property	1,683	–	–	–	1,683
Common/collective trusts	33,851	–	–	–	33,851
Limited partnerships	83,383	–	–	–	83,383
Hedge funds	125,754	–	–	–	125,754
Beneficial and charitable remainder trusts	–	–	–	58,294	58,294
Total investments	244,671	904,322	349,274	58,294	1,556,561
Total cash equivalents and investments	$244,671	$1,003,789	$349,274	$58,294	$1,656,028
September 30, 2023					
Cash equivalents	$ –	$ 68,848	$ –	$ –	$ 68,848
Investments:					
Fixed income securities – bonds	–	203,365	311,342	–	514,707
Equity investments – stocks	–	490,002	–	–	490,002
Investment in real property	1,430	–	–	–	1,430
Common/collective trusts	29,967	–	–	–	29,967
Limited partnerships	92,721	–	–	–	92,721
Hedge funds	134,672	–	–	–	134,672
Beneficial and charitable remainder trusts	–	–	–	50,397	50,397
Total investments	258,790	693,367	311,342	50,397	1,313,896
Total cash equivalents and investments	$258,790	$ 762,215	$311,342	$50,397	$1,382,744

The net change in the beneficial interest in perpetual and charitable remainder trusts of $7,897,000 and $3,218,000 in 2024 and 2023, respectively, represents the change in the fair value of the trusts, net of distributions.

8. Fair Value of Financial Instruments (Continued)

The information regarding the fair value measurements of the assets held by the System's defined benefit pension plan (see Note 13) at September 30, 2024 and 2023, is as follows (in thousands):

	Invest-ments Measured at NAV	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unob-servable Inputs (Level 3)	Total
September 30, 2024					
Cash equivalents	$ –	$ 14,357	$ –	$ –	$ 14,357
Investments:					
Fixed income securities – bonds	–	55,841	47,786	–	103,627
Equity investments – stocks	–	457,336	–	–	457,336
Limited partnerships	45,528	–	–	–	45,528
Hedge funds	172,067	–	–	–	172,067
Total investments	217,595	513,177	47,786	–	778,558
Total cash equivalents and investments	$217,595	$527,534	$47,786	$ –	$792,915
September 30, 2023					
Cash equivalents	$ –	$ 8,157	$ –	$ –	$ 8,157
Investments:					
Fixed income securities – bonds	–	26,199	28,916	–	55,115
Equity investments – stocks	–	336,712	–	–	336,712
Common/collective trusts	19,451	–	–	–	19,451
Limited partnerships	71,818	–	–	–	71,818
Hedge funds	191,523	–	–	–	191,523
Total investments	282,792	362,911	28,916	–	674,619
Total cash equivalents and investments	$282,792	$371,068	$28,916	$ –	$682,776

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 values are broken out below by their redemption frequency as of September 30, 2024 and 2023 for both the investments and the System's defined benefit pension plan (in thousands):

8. Fair Value of Financial Instruments (Continued)

Investments

Liquidity – NAV Measured Investments	Daily	Bi-Monthly	Monthly	Quarterly	Illiquid	Annually	Total
September 30, 2024							
Common/collective trusts	$ –	$ –	$33,851	$ –	$ –	$ –	$ 33,851
Investment in real property	–	–	–	–	1,683	–	1,683
Limited partnerships	–	38,070	2,517	12,896	29,900	–	83,383
Hedge funds	–	–	15,856	109,616	282	–	125,754
	$ –	$38,070	$52,224	$122,512	$31,865	$ –	$244,671
September 30, 2023							
Common/collective trusts	$ –	$ –	$29,967	$ –	$ –	$ –	$ 29,967
Investment in real property	–	–	–	–	1,430	–	1,430
Limited partnerships	–	45,751	9,976	13,305	23,689	–	92,721
Hedge funds	–	–	26,425	107,667	580	–	134,672
	$ –	$45,751	$66,368	$120,972	$25,699	$ –	$258,790

Defined Benefit Pension Investments

Liquidity – NAV Measured Investments	Daily	Bi-Monthly	Monthly	Quarterly	Illiquid	Annually	Total
September 30, 2024							
Limited partnerships	$ –	$42,933	$ –	$ 2,595	$ –	$ –	$ 45,528
Hedge funds	39,531	–	5,476	127,060	–	–	172,067
	$39,531	$42,933	$ 5,476	$129,655	$ –	$ –	$217,595
September 30, 2023							
Common/collective trusts	$ –	$ –	$19,451	$ –	$ –	$ –	$ 19,451
Limited partnerships	–	57,638	–	14,180	–	–	71,818
Hedge funds	32,598	–	33,683	125,242	–	–	191,523
	$32,598	$57,638	$53,134	$139,422	$ –	$ –	$282,792

8. Fair Value of Financial Instruments (Continued)

Investments with a redemption frequency of illiquid may include lock-ups with definite expiration dates, restricted shares and side pockets, as well as private equity and real assets funds where the System has no liquidity terms until the investments are sold by the fund manager. The System has total capital commitments for alternative investments outstanding of $53,158,000 and $45,186,000 as of September 30, 2024 and 2023, respectively. These commitments will be funded from a re-allocation of investments from the applicable investment portfolio. Investments associated with beneficial interests in perpetual trust agreements have been categorized as illiquid because they are not available to support operations.

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 years ended September 30, 2024 and 2023.

The valuation methods as described above may produce a fair value calculation that may not be indicative of what 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.

9. Property, Plant and Equipment

Property, plant, and equipment at September 30, 2024 and 2023, consist of the following (in thousands):

	2024	2023
Land and land improvements	$ 124,007	$ 123,457
Buildings	2,250,542	1,839,563
Equipment	1,651,114	1,515,058
Construction in progress	73,534	372,927
	4,099,197	3,851,005
Less accumulated depreciation and amortization	(2,434,121)	(2,266,657)
Total property, plant and equipment, net	$ 1,665,076	$ 1,584,348

As of September 30, 2024 and 2023, the remaining commitment on construction contracts was approximately $74,589,000 and $62,864,000, respectively. The value of property, plant, and equipment acquisitions in accounts payable at September 30, 2024 and 2023, was $13,281,000 and $23,110,000, respectively.

10. Long-Term Debt and Revolving Lines of Credit

Long-term debt at September 30, 2024 and 2023 consists of the following (in thousands):

Name of Issue	Interest Rate	Type of Rate	Final Maturity	2024	2023
Notes payable:					
MaineHealth	5.38%	Fixed	2033	$ 60,000	$ 60,000
MaineHealth	4.58%	Fixed	2043	16,154	16,697
MaineHealth	SOFR + 1.03% (5.88%)	Variable	2031	5,943	6,742
MaineHealth	SOFR + 1.03% (5.88%)	Variable	2031	5,711	6,478
MaineHealth	5.73%	Fixed	2030	65,000	–
Mid Coast-Parkview Health	3.20%	Fixed	2027	9,875	13,166
Revenue bonds:					
Maine Health and Higher Educational Facilities Authority (MHHEFA):					
Franklin Hospital – Series 2016A	3.00%-5.00%	Fixed	2034	6,194	6,754
Maine Medical Center – MaineHealth – Series 2020	4.00%-5.00%	Fixed	2050	205,213	205,213
Maine Medical Center – Series 2018A	5.00%	Fixed	2048	164,330	164,330
Maine Medical Center – Series 2018B	3.84%-3.94%	Fixed	2028	10,930	10,930
Maine Medical Center – Series 2018C	4.85% SOFR	Variable	2036	36,735	36,735
MaineHealth – Series 2021A	1.47%	Fixed	2031	12,105	14,385
MaineHealth – Series 2022	1.55%	Fixed	2031	9,730	11,105
MaineHealth – Series 2022B	2.49%-3.05%	Fixed	2037	84,150	87,130
MaineHealth - Series 2023B	4.75%-5.25%	Fixed	2053	72,038	–
Quarry Hill – Series 2017A	4.00%-5.00%	Fixed	2030	3,894	4,614
Pen Bay Medical Center – Series 2017B	3.00%-5.00%	Fixed	2038	4,138	4,668
Waldo County General Hospital – Series 2014A	3.00%-5.00%	Fixed	2028	1,577	2,067
Southern Maine Health Care – MaineHealth – Series 2020	4.00%-5.00%	Fixed	2050	7,487	7,487
Southern Maine Health Care – Series 2016A	4.00%-5.00%	Fixed	2026	295	190
Finance Authority of Maine:					
MaineHealth – Series 2017	2.11%	Fixed	2027	17,748	24,838
MaineHealth – Series 2014	2.36%	Fixed	2025	13,404	25,478
New Hampshire Health and Education Facilities Authority:					
The Memorial Hospital at North Conway (sub. of TMH) – Series 2016	4.00%-5.50%	Fixed	2036	10,670	11,295
Other, including finance leases				11,321	16,032
Total bonds, loans, notes payable and finance leases before bond issuance costs and premiums				834,642	736,334
Less unamortized bond issuance costs				(6,885)	(6,051)
Unamortized premiums net of discounts				51,612	51,994
Total bonds, loans, notes payable and finance leases				879,369	782,277
Less portion classified as current liabilities				(42,242)	(41,824)
				$837,127	$740,453

10. Long-Term Debt and Revolving Lines of Credit (Continued)

Annual principal maturities of long-term debt for the five fiscal years after September 30, 2024, and the years thereafter, are as follows (in thousands):

	Bonds and Notes	Finance Lease Obligation
2025	$ 38,973	$ 1,652
2026	32,373	1,408
2027	32,193	1,405
2028	35,676	344
2029	31,998	35
Years thereafter	659,047	–
	$830,260	4,844
Less amounts representing interest under finance lease obligations		(462)
		$ 4,382

The eight Maine hospitals of MaineHealth merged into the Maine Medical Center EIN with the surviving entity then renamed MaineHealth and with Mid Coast Hospital merging later. MaineHealth became a subsidiary of the corporate parent, MaineHealth Services. For ease of reference, this paragraph refers to these corporate names as currently structured, despite operating under different names at certain points in time referenced herein. In 1999, the Board of Trustees of MaineHealth Services adopted a Parent Model Master Trust Indenture (the Indenture) and the Boards of Trustees of MaineHealth Services, MaineHealth and other MaineHealth Subsidiaries adopted a System Funding Agreement. Under the Indenture, MaineHealth Services is the sole corporate member of the Obligated Group and is required to use reasonable efforts to cause affiliates of MaineHealth Services to make payments to MaineHealth Services in such amounts as are necessary for MaineHealth Services to make payments due under guaranty notes issued under the Indenture. The System Funding Agreement memorialized the obligation of the Master Trust Indenture Designated Affiliates to fund such amounts. All obligations issued under the Indenture are secured by pledges of gross revenues of MaineHealth Services. As of September 30, 2024 and 2023, debt issued under the System Funding Agreement was $761,622,000 and $635,262,000, respectively. Debt issued under the Indenture as of September 30, 2024 and 2023 was $761,622,000 and $635,262,000, respectively. As of September 30, 2024 and 2023, $800,457,000 and $698,991,000, respectively, of debt obligations were covered by a pledge of gross revenues.

10. Long-Term Debt and Revolving Lines of Credit (Continued)

In October 2023, the System closed on a $65,000,000 taxable term loan with a 5.73% fixed interest rate. Annual principal payments based on a 25-year amortization begin July 1, 2026, with the remaining balance payable in full July 1, 2030. This loan was secured to support working capital and the loan requires an amount equal to 50% of the outstanding principal balance of the loan to be on deposit in a mutually agreed-upon interest bearing deposit account, or other investment vehicle of the borrower, with the bank. In December 2023, MaineHealth was a recipient of tax-exempt bond proceeds issued through MHHEFA in the amount of $72,038,000. The bond issuance includes both serial and term bonds with interest rates ranging from 4.75% - 5.25% and a final maturity in 2053. The bond proceeds will be utilized to support master facility planning projects at Maine Medical Center, Franklin Hospital and Stephens Hospital.

In September 2023, the System closed on a taxable term loan for $60,000,000, the proceeds of which will be utilized to support working capital. The loan has a maturity date of 2033 and a fixed interest rate of 5.38%. Annual principal payments based on a 25-year amortization begin July 1, 2026, with the remaining balance payable in full July 1, 2033.

In January 2023, MaineHealth closed on a taxable term loan for $17,000,000, the proceeds of which were used to purchase land and buildings currently used as a retail plaza that is adjacent to the Maine Medical Center Bramhall Campus in Portland. While there are no immediate plans to convert its use, the property could become an important future site for direct healthcare services, other patient and family support services or education training and research activities. The loan has a maturity date of 2043 and a fixed interest rate of 4.58%.

In September 2022, MaineHealth advanced the defeasance of the 2014 MHHEFA tax-exempt bond with a taxable loan to TD Bank. The TD Bank loan is a forward purchase agreement with principal amounts paid to TD Bank by MaineHealth to be held until the MHHEFA bonds can be called, at which time MHHEFA will issue new tax exempt bonds to be purchased by TD Bank at a lower interest cost than the prior bonds. The defeasance of the 2014 MHHEFA bonds was financed with a $91,645,000 TD Bank loan with a forward purchase agreement date of July 1, 2024, herein referred to as "Series 2022B". The Series 2022B taxable TD Bank loan is secured by the Indenture, the System Funding Agreement and MaineHealth Gross Revenue Pledge.

In September 2020, MaineHealth advanced the defeasance of the 2011A, 2011C and 2012A MHHEFA tax-exempt bonds with two taxable loans payable to TD Bank. The two TD Bank loans are forward purchase agreements with principal amounts paid to TD Bank by MaineHealth to be held until the MHHEFA bonds can be called, at which time MHHEFA will issue new tax exempt bonds to be purchased by TD Bank at a lower interest cost than the prior bonds. The defeasance of the 2011A and 2011C MHHEFA bonds was financed with a $21,115,000 TD Bank loan with a forward purchase agreement date of July 1, 2021, herein referred to as "Series 2020A". The defeasance of the 2012A MHHEFA bonds was financed with a $15,260,000 TD Bank loan with a forward purchase agreement date of July 1, 2022, herein referred to as "Series 2020B". On April 5, 2021, in an in-kind exchange, the Series 2020A taxable loan was prepaid in full with the MHHEFA Series 2021A tax-exempt bonds purchased by TD Bank, in the amount of $21,115,000. On April 4, 2022, in an in-kind exchange, the Series 2020B taxable loan was prepaid in full with the MHHEFA Series 2022 tax-exempt bonds purchased by TD Bank, in the amount of $13,755,000. Both the Series 2021A and Series 2022 tax-exempt TD Bank direct purchase bonds are secured by the Indenture, the System Funding Agreement and MaineHealth Gross Revenue Pledge.

10. Long-Term Debt and Revolving Lines of Credit (Continued)

In July 2020, MHHEFA issued Series 2020 bonds for the amount of $212,700,000, with the proceeds being used to fund a portion of the MMC master facilities project and the construction of an inpatient behavior health unit at the MMC Sanford campus. Of the Series 2020 bonds, $205,214,000 will be used to fund MMC's master facilities project that includes a seven story patient tower, now called the Malone Family Tower, consisting of 96 single patient rooms that are both private and universal allowing standard, intermediate and critical care in addition to updated clinical procedure rooms and a 108,000 square foot ambulatory care building at its Scarborough campus. Of the Series 2020 bonds, $7,487,000 will be used to fund the renovation and construction of 42 inpatient behavioral health beds at the MMC Sanford campus. This debt is secured by the Indenture, the System Funding Agreement and the MaineHealth Gross Revenue Pledge.

In July 2018, MHHEFA issued its Series 2018A and 2018B bonds totaling $175,260,000, the proceeds of which were used to fund a portion of the MMC master facilities project. The project includes the financing, construction, renovation and equipment of 64 new patient rooms, additional visitor parking, a new employee parking garage, and the acquisition and renovation of an office building. This debt was issued under the Indenture and the System Funding Agreement.

In August 2018, MHHEFA issued its Series 2018C term bonds totaling $36,735,000 for private placement with TD Bank, N.A., the proceeds of which were used to refinance MMC's outstanding MHHEFA Series 2008A Revenue Bonds. This debt was issued under the Indenture and the System Funding Agreement.

MHHEFA Revenue Bonds, including the Series 2018A, 2018B and 2018C Bonds, are generally secured under a Bond Indenture. These Bond Indentures are contracts among MHHEFA, the Bond Trustee and the bondholders of that series of bonds, and the respective pledges and covenants made therein are for the equal and ratable benefit and security of the bondholders. The Bond Indentures for the Series 2018A, 2018B and 2018C Bonds provide that such bonds shall be special obligations of MHHEFA, payable solely from and secured solely by the payments made by MMC under the respective Bond Indenture, and the funds available in the Bond Fund established under such Bond Indenture.

In January 2015, MHHEFA issued its Series 2014 bonds totaling $85,105,000 for the benefit of MMC and Stephens Hospital. The MMC portion, $79,675,000, was used to finance renovations and equipment for the Bean Building and to refinance a portion of MHHEFA's Series 2008A bonds totaling $42,760,000. The Stephens Hospital portion, $5,430,000, was used to finance construction of and equipment for a new medical office building. Stephens Hospital, a subsidiary at the time of Western Maine Health Care Corporation, has since been merged into MMC as part of the unification merger. This debt was issued under the Indenture and the System Funding Agreement.

Deferred financing costs of $6,885,000 in 2024 and $6,051,000 in 2023 are reported as a component of long-term debt and represent the costs incurred in connection with the issuance of the bonds. These costs are being amortized over the term of the bonds. Amortization expense for the years ended September 30, 2024 and 2023 was $620,000 and $611,000, respectively. The original issue discount/ premium is amortized/accreted over the term of the related bonds using the effective interest method.

10. Long-Term Debt and Revolving Lines of Credit (Continued)

The System has a single line of credit totaling $150,000,000 in 2024 and 2023. The renewed line of credit is due to expire on August 31, 2025. The line of credit is secured by a MaineHealth gross revenue pledge. There were no amounts outstanding on this line of credit as of September 30, 2024 and 2023, however the available line of credit was approximately $145,901,000 due to three outstanding standby letters of credit secured by the line.

11. Leases

The System utilizes operating and finance leases for the use of certain equipment and buildings. All lease agreements generally require the System to pay maintenance, repairs, property taxes and insurance costs, which are variable amounts based on actual costs incurred during each applicable period. Such costs are not included in the determination of the right of use (ROU) asset or lease liability. Variable lease cost also includes escalating rent payments that are not fixed at commencement but are based on an index that is determined in future periods over the lease term based on changes in the Consumer Price Index or other measure of cost inflation. Most leases include one or more options to renew the lease at the end of the initial term, with renewal terms that generally extend the lease at the then market rate of rental payment. Certain leases also include an option to buy the underlying asset at or a short time prior to the termination of the lease. All such options are at the System's discretion and are evaluated at the commencement of the lease, with only those that are reasonably certain of exercise included in determining the appropriate lease term.

The following table presents lease-related assets and liabilities at September 30, 2024 and 2023 (in thousands):

Balance Sheet Classification

		2024	2023
Assets:			
Operating leases:	Right of use assets	$133,321	$150,927
Finance leases:	Property, plant and equipment:		
	Buildings	$ 11,211	$ 11,211
	Equipment	1,849	1,994
		13,060	13,205
	Less accumulated depreciation and amortization	(10,368)	(9,533)
	Property, plant and equipment, net	$ 2,692	$ 3,672
Total assets		$136,013	$154,599

11. Leases (Continued)

		2024	2023
Liabilities:			
Current:			
Operating lease liabilities	Current portion of lease obligation	$ 16,690	$ 18,103
Finance lease obligations	Current portion of long-term debt	1,652	1,373
Long-term:			
Operating lease liabilities	Long-term lease obligation	123,634	138,998
Finance lease obligations	Long-term debt	2,730	4,265
Total liabilities		$144,706	$162,739

The components of lease cost and rent expense for the years ended September 30 are as follows (in thousands):

Statement of Operations Classification

		2024	2023
Operating lease expense	Facility and other costs	$ 23,933	$ 25,678
Short-term lease cost	Facility and other costs	825	1,172
Finance lease expense:			
Amortization of ROU assets	Depreciation and amortization	$ 1,734	$ 1,746
Interest on finance lease liabilities	Interest expense	389	494

The weighted-average lease terms and discount rates for operating and finance leases are as follows for the years ended September 30:

	2024	2023
Weighted-average remaining lease term:		
Operating leases	20.2 years	19.5 years
Finance leases	3.8 years	4.7 years
Weighted-average discount rate:		
Operating leases	3.5%	3.4%
Financing leases	6.2%	6.4%

11. Leases (Continued)

Supplemental cash flow and other information related to leases as of and for the years ended September 30 is as follows (in thousands):

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases (liability reduction)	$ 18,263	$ 19,418
Operating cash flows from finance leases (interest payments)	388	494
Financing cash flows from finance leases (liability reduction)	1,155	1,408
Right-of-use assets obtained in exchange for lease obligations:		
Finance lease	–	344
Operating lease	1,773	12,493

Commitments relating to noncancellable operating and finance leases obligations for each of the next five fiscal years after September 30, 2024, and the years thereafter, are as follows (in thousands):

	Operating Leases	Finance Leases
2025	$ 23,446	$ 1,652
2026	21,048	1,408
2027	17,997	1,405
2028	14,419	344
2029	13,444	35
Thereafter	141,964	–
Total minimum future payments	232,318	4,844
Less imputed interest	(91,994)	(460)
Total liabilities	140,324	4,384
Less current portion	(16,690)	(1,652)
Long-term liabilities	$123,634	$ 2,732

12. Self-Insurance Trusts and Reserves

Coverage for professional and general liabilities is through an excess coverage plan whereby the System is responsible for the first $200,000 of a liability claim; 50% of amounts between $200,000 and $2,000,000; and 25% of amounts over $2,000,000 and up to $7,000,000. Excess risks are covered by an insurance policy with an insurance carrier. The System funds a professional liability trust based upon actuarial valuations and historical experience. Self-insurance reserves for self-insured unpaid claims and incidents are estimated using actuarial valuations, historical payment patterns, and current trends. Self-insurance reserves are recorded in the period the claim or incident occurs and adjusted in future periods as additional data becomes known. As of September 30, 2024 and 2023, there are no known claims outstanding, which, in the opinion of management, will be settled for amounts in excess of insurance coverage. As of September 30, 2024 and 2023, an accrual for estimated claims incurred but not reported was recorded. An estimated recovery related to such claims is included in the consolidated financial statements as of September 30, 2024 and 2023.

12. Self-Insurance Trusts and Reserves (Continued)

The System provides health and dental insurance for its employees through a self-insured plan. Self-insurance reserves have been accrued for unpaid claims and incidents.

The System provides workers' compensation insurance for the majority of its employees through a self-insured plan. Self-insurance reserves are accrued for unpaid claims and settlements based on estimates using actuarial valuations. Self-insurance reserves are recorded in the period the incident occurs and adjusted in future periods as additional data becomes known.

13. Retirement Benefits

Defined Benefit Pension Plan

The System sponsors a defined benefit pension plan (the Plan), which was previously sponsored by Maine Medical Center, covering all grandfathered employees that work 750 or more hours in a plan year. Effective January 1, 2014, the Plan was amended to exclude from participation all employees hired on or after January 1, 2014. Such employees are eligible to participate in the defined contribution plan (the MaineHealth 403(b) Retirement Plan). The Plan was also amended effective January 1, 2011, to change the basis of a participant's accrued benefit. Prior to January 1, 2011, accrued benefits were based on the highest five years of final average pay. Effective January 1, 2011, for participants hired on or before December 31, 2009, there is a benefit based on the participant's final average pay through December 31, 2020, and years of service through December 31, 2010. This final average pay benefit is frozen as of December 31, 2020.

For participants that were currently employed or hired on or after January 1, 2010, but before January 1, 2014, accrued benefits are based on a cash balance formula that became effective January 1, 2011. A participant's cash balance account is increased by an annual cash balance contribution for participants with 750 hours of service, and interest credits in accordance with the terms of the amended Plan Document. The annual cash balance contribution is determined by applying a rate based on age and years of service to the participant's annual compensation. Interest credits are equal to a percentage of the participant's cash balance account on the first day of the Plan year and are credited on the last day of the Plan year prior to payment of the annual cash balance contribution. Except for certain instances, the rate of interest used to determine the interest credit for a Plan year is 5%. Retiring or terminating employees have the option to receive a lump-sum payment, annuity, or transfer to another qualified plan in accordance with the terms of the amended Plan Document.

The System's funding policy is to contribute amounts to fund current service cost and to fund over 30 years the estimated accrued benefit cost arising from qualifying service prior to the establishment of the Plan. The assets of the Plan are held in trust and are invested in a diversified portfolio that includes temporary cash investments, marketable equity securities, mutual funds, U.S. Treasury notes, corporate bonds and notes, hedge funds, and other funds.

13. Retirement Benefits (Continued)

Defined Benefit Postretirement Medical Plan

As of May 1, 2015, eligible retirees who were enrolled in the Over 65 Retiree Group Companion Plan have transitioned to supplemental retiree health insurance options offered through a private Medicare Exchange engaged by the System and the Companion Plan was curtailed. Transitioned retirees, and certain future retirees, are eligible for an employer contribution to a Health Reimbursement Account (HRA) if they meet certain eligibility requirements. All other eligible System retirees who become Medicare eligible are also eligible to obtain supplemental coverage through the private Medicare Exchange but are not eligible for the employer contribution to the HRA.

Effective January 1, 2016, under age 65 retirees no longer have the option to enroll in the Under 65 Retiree Medical Plan. Retirees enrolled in the plan on or before December 1, 2015 are grandfathered until such time as they age into Medicare coverage at age 65. Grandfathered retirees continue to pay 100% of the cost (with the exception of those retirees enrolled as a result of the Voluntary Early Retirement Window in 2013). These retirees by a special arrangement pay the active employee rate for either three years or until they turn 65, whichever is sooner.

The activity in the Plan and Postretirement Medical Plan using valuation dates of September 30, 2024 and 2023, consists of the following (in thousands):

	Defined Benefit Pension Plan		Postretirement Medical Plan	
	2024	2023	2024	2023
Net periodic benefit cost:				
Service cost	$ 28,098	$ 28,229	$ –	$ –
Interest cost	44,496	41,387	121	131
Expected return on plan assets	(52,990)	(53,495)	–	–
Amortization of actuarial loss	6,083	3,074	(35)	(6)
Prior service credit	–	–	(193)	(199)
Net periodic benefit cost	$ 25,687	$ 19,195	$ (107)	$ (74)
Change in benefit obligation:				
Benefit obligation, beginning of year	$756,025	$ 763,389	$ 2,108	$ 2,488
Service cost	28,098	28,229	–	–
Interest cost	44,496	41,387	121	131
Actuarial loss (gain)	99,316	(3,330)	(57)	(215)
Benefits paid	(66,283)	(67,979)	(277)	(296)
Expenses paid	(6,771)	(5,671)	–	–
Benefit obligation, end of year	854,881	756,025	1,895	2,108

13. Retirement Benefits (Continued)

	Defined Benefit Pension Plan		Postretirement Medical Plan	
	2024	2023	2024	2023
Change in plan assets:				
Net assets of plan, beginning of year	$682,776	$ 653,979	$ –	$ –
Actual return on plan assets	143,194	62,847	–	–
Employer contribution	40,000	39,600	277	296
Benefits paid	(66,283)	(67,979)	(277)	(296)
Expenses paid	(6,771)	(5,671)	–	–
Net assets of plan, end of year	792,916	682,776	–	–
Net amount recognized	$ (61,965)	$ (73,249)	$ (1,895)	$ (2,108)

The additional defined benefit pension plan and Postretirement Medical Plan disclosure information for the years ended September 30, 2024 and 2023, is as follows (in thousands):

	Defined Benefit Pension Plan		Postretirement Medical Plan	
	2024	2023	2024	2023
Amounts recognized in the consolidated balance sheets – accrued retirement benefits	$ (61,965)	$ (73,249)	$ (1,895)	$ (2,108)
Additional information – accumulated benefit obligation	(813,005)	(724,624)	–	–

Net assets without donor restrictions at September 30, 2024 and 2023, include unrecognized losses of $214,380,000 and $211,182,000, respectively, related to the Plan. The aggregate gain in 2024 and 2023 was due to a change in the discount rate.

The assumptions of the Plan as of September 30, 2024 and 2023 are as follows:

	2024	2023
Measurement date	September 30	September 30
Census date	January 1	January 1
Used to determine net periodic pension cost:		
Discount rate	6.19%	5.68%
Rate of compensation increase	5.00%/4.00%	5.00%/3.50%
Expected long-term rate of return on plan assets	6.50%	7.00%
Used to determine benefit obligation:		
Discount rate	5.05%	6.19%
Rate of compensation increase	5.00%/4.00%	5.00%/4.00%

13. Retirement Benefits (Continued)

The expected long-term rate of return on plan assets for the Plan reflects the System's estimate of future investment returns (expressed as an annual percentage) taking into account the allocation of plan assets among different investment classes and long-term expectations of future returns on each class.

The targeted allocation for the Plan investments are: debt securities – 40.0%, U.S. equity securities – 22.5%, international equity securities – 11.2%, emerging market equity securities – 3.8%, natural resources – 5.0%, and alternative investments – 17.5%. The Plan's investments as of September 30, 2024 and 2023 are disclosed in Note 8.

The Plan's overall financial objective is to provide sufficient assets to satisfy the retirement benefit requirements of the Plan's participants. This objective is to be met through a combination of contributions to the Plan and investment returns. The primary long-term investment objective of the Plan is to attain the average annual nominal total return, net of investment management fees, assumed in the Plan's most recent actuarial assumptions over the long term. The nature and duration of benefit obligations, liquidity requirements, financial condition, operating margins, risk posture, and Plan funded status are considered when determining an appropriate asset allocation to achieve the investment objectives.

Investment policies and strategies governing the assets of the Plan are designed to achieve the financial objectives within prudent risk parameters. Risk management practices include the use of external investment managers, the maintenance of a portfolio diversified by asset class, investment approach, and security holdings, and the maintenance of sufficient liquidity to meet benefit obligations as they come due.

All of the Postretirement Medical Plan participants are over age 65 and are receiving, or are eligible to receive when they retire, medical coverage through a private healthcare exchange. The Plan provides them with a subsidy in the form of an HRA of $1,100 - $1,600 per year. Per capita costs and medical inflation trend assumptions are no longer relevant for this Plan's valuation.

Future benefits are expected to be paid as follows at September 30, 2024 (in thousands):

	Defined Benefit Pension Plan	Postretirement Medical Plan (net of Retiree Contributions)
Years ended September 30:		
2025	$ 64,198	$ 269
2026	61,597	255
2027	60,913	236
2028	63,359	218
2029	64,092	200
2030 – 2034	317,521	748

The estimated expected contribution to be made during the year ending September 30, 2025 is $40,269,000.

13. Retirement Benefits (Continued)

Defined Contribution Pension Plans

The System sponsors the MaineHealth 403(b) Retirement Plan, which benefits substantially all of their employees. This plan assumed the Maine Medical Center 403(b) Retirement Plan and subsequently over the course of several years merged in the various 403(b) plans of the various subsidiaries. Amounts expensed under these plans were $76,612,000 and $61,120,000 in 2024 and 2023, respectively.

Nonqualified Deferred Compensation Plan

The System offers a 457(b) nonqualified deferred compensation plan to certain eligible employees. Eligible employees may elect up to the maximum dollar amount as defined by Section 402(g) of the Internal Revenue Service code. The plan is funded solely by employee contributions that are invested in various marketable securities at the direction of the employees. These investments are classified as Level 1 and Level 2 investments which are valued using quoted prices for active markets of identical assets. The assets of the plan are the legal assets of the System until they are distributed to participants, and therefore the plan assets and corresponding liability are reported as other assets and accrued retirement benefits in the accompanying consolidated balance sheet. As of September 30, 2024 and 2023 the balances of the plan were $186,021,000 and $145,999,000, respectively.

14. 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 Trustees 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 of income. Generally, the donors of these donor-restricted assets permit the use of part of the income earned on related investments for specific purposes. Net assets are as follows at September 30 (in thousands):

	2024	2023
Without donor restrictions	$2,416,338	$2,188,281
With donor restrictions:		
Perpetual in nature	118,906	125,534
Purpose restricted	188,040	144,361
Time restricted	18,656	15,838
Net assets	$2,741,940	$2,474,014

14. Net Assets (Continued)

Endowment Funds

The System'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.

Interpretation of Relevant Law

The System has interpreted state law as requiring realized and unrealized gains on net assets with donor restrictions to be retained in a net assets with donor restrictions classification until appropriated by the Board and expended. State law allows the Board to appropriate so much of the net appreciation of net assets with donor restrictions as is prudent considering the System'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.

As a result of this interpretation, the System classifies as net assets with donor restrictions (a) the original value of the gifts donated to the 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 endowment when explicit donor stipulations requiring 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 net assets with donor restrictions until those amounts are appropriated for expenditure in a manner consistent with the donor's stipulations. The System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: duration and preservation of funds, 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 System, and the investment policies of the System.

Endowment Investment Return Objectives

The System 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 System 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 System targets a diversified asset allocation that places a greater emphasis on equity-based investments within prudent risk constraints.

14. Net Assets (Continued)

Endowment Investment Activity

The following is a summary of the endowment activity by type of fund at September 30, 2024 and 2023, and the changes therein for the years then ended (in thousands):

	With Donor Restrictions
Endowment investment, end of year, September 30, 2022	$119,584
Investment return, net	15,981
Contributions	843
Interest and dividends transferred to specific purpose	(3,141)
Appropriation of endowment assets for expenditure	(6,017)
Endowment investment, end of year, September 30, 2023	127,250
Investment return, net	28,117
Contributions	7,169
Interest and dividends transferred to specific purpose	(4,573)
Appropriation of endowment assets for expenditure	(5,021)
Endowment investment, end of year, September 30, 2024	$152,942

Funds With Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the System to retain as a fund of perpetual duration.

15. Functional Expenses

The System provides health care services through its acute care, specialty care, and ambulatory care facilities. Expenses relating to providing these services for the years ended September 30, 2024 and 2023, are as follows (in thousands):

	Program Services		Supporting Activities	
	Healthcare Services	Research	Management and General	Total Expenses
September 30, 2024				
Salaries, wages and fringe benefits	$1,998,583	$23,179	$569,026	$2,590,788
Patient care supplies	593,003	6,852	168,214	768,069
Professional fees and purchased services	404,750	4,686	115,041	524,477
Depreciation and amortization	129,277	1,500	36,836	167,613
Other operating expenses	165,152	1,932	47,432	214,516
Interest expense	18,414	214	5,247	23,875
	$3,309,179	$38,363	$941,796	$4,289,338
September 30, 2023				
Salaries, wages and fringe benefits	$1,623,839	$23,740	$684,006	$2,331,585
Patient care supplies	674,132	1,966	22,296	698,394
Professional fees and purchased services	500,313	6,844	44,822	551,979
Depreciation and amortization	122,908	1,142	39,074	163,124
Other operating expenses	126,156	1,780	74,174	202,110
Interest expense	8,919	–	6,470	15,389
	$3,056,267	$35,472	$870,842	$3,962,581

16. Contingencies

The System is subject to complaints, claims, and litigation, which have risen in the normal course of business. In addition, the System is subject to compliance with laws and regulations of various governmental agencies. Recently, governmental review of compliance with these laws and regulations has increased resulting in fines and penalties for noncompliance by individual health care providers. Compliance with these laws and regulations is subject to future government review, interpretation, or actions, which are unknown and un-asserted at this time.

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: Vet2Vet Maine

Principal Address: PO BOX 1205
Biddeford, ME 04005

Executive Director: Maggie Catanese

Contact Person/Phone Number: Maggie Catanese (207) 579-4017

Est. Total Agency Budget for 2025/2026: FY25 $120,369, FY26 $126,870

Actual 2025/2026 Budget: FY24 Actual Expenses $138,096, FY25 Actual Expenses $100,047

Amount requested from the

City of Biddeford: $5000

What percent of your annual budget does this request represent: 4%

What percent of this request will be used towards salaries: 15%

What percent of this request will be used towards direct services/programming: 85%

Please provide your agency's mission statement: Vet2Vet Maine is committed to alleviating social isolation and loneliness among Maine's veterans and linking them to needed services.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Vet2Vet Maine's peer companion program addresses a critical social service need by supporting veterans who are experiencing social isolation, loneliness, or difficulty accessing essential services. Our program matches veterans in need with trained veteran volunteers who provide regular companionship, support, and assistance navigating benefits and community resources. These peer-to-peer connections improve mental and physical well-being, strengthen community ties, and ensure that veterans are seen.

How is that need determined or measured?

Community need is determined by the number of referrals we receive from the Veterans Affairs, the Maine Bureau of Veterans' Services, social service agencies, healthcare providers, and family members. We measure this need through veteran intake forms, follow-up surveys, and our database (Air Table) which tracks each veteran's circumstances and service needs. Volunteers' notes and hours recorded in Air Table provide ongoing insight into levels of isolation and support required. Together, these tools give us a clear picture of the growing demand for our 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)

Vet2Vet meets this need by matching trained veteran volunteers (peer companions) with veterans who are experiencing loneliness, transition challenges, or difficulty accessing services. Our matches meet at least 2x a month to share stories, participate in activities, and build true friendship. Volunteers also assist their veteran friends in navigating benefits, services, and resources that can greatly improve their quality of life and overall well-being.
For veterans returning from service, volunteers provide mentorship, understanding, and guidance as they reintegrate into civilian life. For older veterans facing illness, aging, loss of a spouse, or reduced mobility, volunteers offer consistent companionship, connection to the community, and support accessing the benefits they have earned. Our expectation is to reduce social isolation, improve mental and physical health, and help veterans live more fulfilling lives.

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

Vet2Vet evaluates program effectiveness each year through multiple feedback sources. We gather firsthand input from veterans, caregivers, and family members about changes in well-being and connection. Our volunteers provide regular feedback and participate in monthly case reviews, allowing staff to assess progress and identify emerging needs. We collect written testimonials and solicit feedback from our community partners and collaborators. Together, these insights help us measure impact, improve service delivery, and ensure we are effectively reducing social isolation and loneliness statewide.

Client eligibility criteria:

Program participants must be a veteran.

Describe any fee or payment structure your organization charges for services:

Vet2Vet Maine provides our services at no cost to the participants in our peer companion program.

Describe services provided:

Our peer companion program provides peer support through in-person visits. Companionship is at our core, but we also offer a wide range of assistance that helps veterans improve their mental and physical well-being. We assist veterans with accessing their much needed (and earned) benefits and services. We help connect them to the VA for mental health and home health services. We assist in acquiring critical medical equipment to improve mobility and safety. We help secure essential needs such as local food programs and fuel assistance. Our volunteers even help coordinate transportation to medical appointments. In special circumstances we provide individual support (ex. we secured a much needed washing machine for one of our veterans). These services allow veterans needs to be met with compassion and respect.

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:

Vet2Vet Maine does not have a facility; our employees work remotely. Our non-profit is registered in Biddeford because our P.O Box is in Biddeford.

We serve veterans (program participants) in Biddeford. Some of our volunteers also reside in Biddeford.

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

Unit equals hours spent by volunteers and staff per veteran (visits, referrals, problem solving, recruiting, etc).

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

Collaborating with other non-profit organizations is vital to our veterans, ensuring all their needs are met. We work closely with the Maine Bureau of Veterans' Services and local Veteran Service Officers to assist veterans with VA claims, benefits navigation, and service-related issues. Through coordination with the VA, we help veterans access healthcare, mental health services, and supportive programs.
We also partner with local food assistance programs to address nutritional needs, social service organizations that provide case management, housing support, and legal service providers. Community partners also assist with essential needs such as fuel assistance, transportation, and in home support.
Our collaborative relationships allow us to provide comprehensive, coordinated support that extends well beyond companionship and ensures our veterans receive a full range of services they deserve.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I, Maggie Catanese, of Vet2Vet Maine
(Name) (Name of Agency)

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

Executive Director.
(Title)

Executive Director December 22, 2025

Signature/Title Date

*****ADDITIONAL INFORMATION*****

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

DEPARTMENT OF THE TREASURY

Date: MAR 11 2019

VET TO VET MAINE
PO BOX 1205
BIDDEFORD, ME 04005

Employer Identification Number:
83-1092783
DLN:
17053330344048
Contact Person:
DREHER C ANDERSON ID# 32065
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
June 14, 2018
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.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

February 26, 2026

City of Biddeford
Attn: Biddeford City Mayor & City Council Members
205 Main Street
Biddeford, ME 04005

RE: Request for City Financial Assistance

Dear Board Chair and Council Members:

Kids Free to Grow provides educational and outreach services in your community to parents, caregivers children and professionals at local pre-schools, libraries and community activities. We continue to offer in-person (playgroups and Toddle Time) and virtual programming to residents throughout York County.

Our mission is to prevent child abuse and neglect by empowering children and families in York County.

Over the past year, Kids Free to Grow has reached 2982 individuals.

Fundraising Activities: Annual Golf Event at Dutch Elm Golf Course in October of 2025.

Description of anticipated use if appropriation is granted: Continued programs at the JR Martin Community Center and continued collaboration with the McArthur Library. Our programming continues to be offered at no charge to any participants. This programming includes Nurturing Parenting; Nurturing Parenting Through Recovery; Nurturing Fathers; Circle of Security; Active Parenting and Inside-Out Dads. We deliver this content in person and virtually. The expanse of our reach through the utilization of virtual platforms has afforded us the ability to double the number of unduplicated participants annually.

List of other funding sources include Maine Children's Trust, legacy grants and town funding from several other municipalities in York County.

Attached:

- 2027 City of Biddeford Application for City Financial Services Assistance
- June 2025-June 2024 audited consolidated financial statements
- Budget for FY 2025/2026
- 501c3 Designation documentation

Please consider this document and all supporting documents as a request for a financial contribution of $2,200.00 for the FY 2027 budget year.

Sincerely,

Imogene Altznauer
Kids Free to Grow – Director
207-317-1377
imogenea@kidsfreetogrow.org

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Kids Free to Grow
Principal Address:	3 Webhannet Pl.; Unit #1
	Kennebunk, ME 04043
Executive Director:	Genevieve Gardner
Contact Person/Phone Number:	Imogene Altznauer - 207-317-1377
Est. Total Agency Budget for 2025/2026:	320,000
Actual 2025/2026 Budget:	TBD (FY end is June 30, 2026)
Amount requested from the	

City of Biddeford: $2,200.00

What percent of your annual budget does this request represent: >5%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: Empowering families and children to understand child abuse and neglect

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

The safety and security of children to live free from abuse and neglect.

How is that need determined or measured?

The need is assessed through annual data review conducted by OCFS. Success is measured by parent participation, surveys completed and outreach for parents/community to provide feedback of our programs.

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)

Kids Free to Grow prevents child abuse and neglect in York County through education and empowerment of parents, caregivers, children and professionals. With the use of evidence-based programs such as Nurturing Parenting,, Nurturing Parenting Through Recovery, Nurturing Fathers, Parent Cafes, Protective Factors and Mandated Reporter Trainings for Professionals; Kids Free to Grow educates hundreds of individuals annually.

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

The program effectiveness is reviewed quarterly and annually by the Board of Directors as well as other grant funders.

Client eligibility criteria:

All programs are low-barrier; Free of Charge and offered either in-person or virtually.

Describe any fee or payment structure your organization charges for services:

All of Kids Free to Grow programming is offered free of charge.

Describe services provided:

Parent Education: Nurturing Parenting Suite of Parenting curriculum (6 offerings) Circle of Security; Active Parenting ages 0-12; Parent Cafes
Professional Education: Mandated Reporter Training; Infant Safe Sleep/Period of Purple Crying/Protective Factors

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:

No. We collaborate with JR Martin Community Center and McArthur Library to provide playgroups and story time supports

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

1 individual participant per program

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

Kids Free to Grow partners with McArthur Public Library; JR Martin Community Center; Biddeford Recreation and, when appropriate, the Biddeford School Department.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

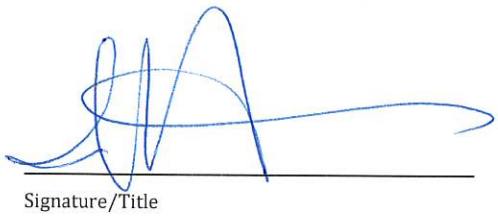
VALIDATION

I, Imogene Altznauer, of Kids Free to Grow

(Name) (Name of Agency)

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

(Title)



Signature/Title

2/26/26

Date

*****ADDITIONAL INFORMATION*****

Kids Free to Grow
Agency BUDGET
July 1, 2025 -JUNE 30, 2026

Revenues		
Maine Children's Trust Grants	$	228,000
Other Grants		75,000
Municipalities		8,000
Golf Tournament Fundraiser		5,000
Donations		1,000
Interest Income		3,000
Total Revenue	$	320,000
Expenses		
Salaries and Benefits	$	236,980
Program Expenses		11,900
Occupancy Expenses		27,100
Administrative overhead		42,300
Total Expenses	$	318,280
Projected Income (Loss)		1,720

Minimum Filing Fee $139.00. An additional $10 filing fee if changing the purpose

DOMESTIC
NONPROFIT CORPORATION

STATE OF MAINE

ARTICLES OF AMENDMENT

File No. 19810033ND Pages 2
Fee Paid $ 10
DCN 212067160051 LNME
FILED
02/23/2012

Julie L. Flynn
Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

Child Abuse Prevention Council of York County
(Name of Corporation)

Pursuant to 13-B MRSA §§802 and 803, the undersigned corporation executes and delivers the following Articles of Amendment:

FIRST: ("X" one box only.) ☒ public benefit corporation ☐ mutual benefit corporation

SECOND: Describe NATURE OF CHANGE (i.e. change in name of corporation, purpose, number of directors, adding or deleting section or revision of section, etc.) as well as TEXT of amendment. Attach additional pages as needed.

Change in name of corporation from Child Abuse Prevention Council of York County to Kids Free to Grow

FORM NO MNPCA-9 (1 of 2)

IRS Department of the Treasury Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0238214048
Aug. 08, 2005 LTR 147C EO
01-0370891 200506 01 000
02777
BODC: TE

CHILD ABUSE PREVENTION COUNCIL OF
% KATE STERN
62 PORRTLAND RD STE 15
KENNEBUNK ME 04043-6650156

00218

Employer Identification Number: 01-0370891

Dear Taxpayer:

We received your request of July 28, 2005, asking us to verify your Employer Identification Number (EIN) and name.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Enclosure(s):
Copy of this letter

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 9107
Boston, MA 02203

Date: MAY 18 1983

Our Letter Dated:
November 21, 1980
Person to Contact:
Marcus E. Darr
Contact Telephone Number:
223-6314

York County Child Abuse and
Neglect Council, Inc.
121 Main Street
Biddeford, ME 04005

Dear Applicant:

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

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 Internal Revenue Code, because you are an organization of the type described in section * . Your exempt status under section 501(c)(3) of the code is still in effect. * 170(b)(1)(A)(vi) and 509(a)(1)

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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.

For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than $25,000.00 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the $25,000.00 limit, see the instructions for the Form 990.

Sincerely yours,

John D. Johnson

District Director

JFK Federal Bldg., Boston, Mass. 02203

Letter 1050 (DO) (7-77)

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

KIDS FREE TO GROW

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

3 WEBHANNET PLACE , UNIT 1

6 City, state, and ZIP code

KENNEBUNK, ME 04043

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

0	1	–	0	3	7	0	8	9	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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

Sign Here **Signature of U.S. person** Genevieve Gardner, Exec Dir **Date** 06/06/2025

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

BerryDunn

Connections for Kids

CONSOLIDATED FINANCIAL STATEMENTS

with

SUPPLEMENTARY INFORMATION

June 30, 2025 and 2024

With Independent Auditor's Report

BerryDunn

BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Connections for Kids and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of Connections for Kids and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the 2025 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2025, and the changes in their net assets and their cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Consolidated Financial Statements

The consolidated financial statements of the Organization as of and for the year ended June 30, 2024 were audited by Berry, Dunn, McNeil, & Parker, LLC whose report, dated November 19, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Connections for Kids and Subsidiary

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and the consolidating statements of the activities (collectively, the consolidating statements) as of and for the years ended June 30, 2025 and 2024 are presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position and changes in net assets of the individual entities, and are not a required part of the consolidated financial statements. Additionally, the schedule of expenditures of Department agreements (SEDA), and the related notes to the SEDA, are presented for purposes of additional analysis, as required by the *Maine Uniform Accounting and Auditing Practices for Community Agencies*, and are not a required part of the consolidated financial statements. The consolidating statements, SEDA, and related notes to the SEDA (collectively, supplementary information), are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information as of and for the year ended June 30, 2025 has been subjected to the auditing procedures applied in the audit of the 2025 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information as of and for the year ended June 30, 2025 is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole. The accompanying consolidating statements as of and for the year ended June 30, 2024 were subjected to the auditing procedures applied in the 2024 audit of the 2024 consolidated financial statements by Berry, Dunn, McNeil, & Parker, LLC, whose report on such information stated that it was fairly stated in all material respects in relation to the 2024 consolidated financial statements as a whole.

BDMP Assurance, LLP

Manchester, New Hampshire
September 25, 2025

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidated Statements of Financial Position

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash	$ 2,813,260	$ 2,102,046
Accounts receivable, net	386,933	1,032,927
Employee Retention Tax Credit (ERTC) receivable	335,713	1,215,265
Grants receivable	20,219	38,302
Certificate of deposit	105,481	100,423
Other assets	40,781	58,438
Total current assets	3,702,387	4,547,401
Property and equipment		
Land	541,686	541,686
Land improvements	100,755	100,755
Buildings and improvements	2,409,007	2,375,037
Equipment and vehicles	23,968	23,968
	3,075,416	3,041,446
Less accumulated depreciation	(525,739)	(451,891)
Property and equipment, net	2,549,677	2,589,555
Funds held by trustee	33,987	27,482
Right-of-use (ROU) assets - operating	65,512	24,348
Goodwill, net	7,986	9,982
Total assets	$ 6,359,549	$ 7,198,768
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	$ 21,328	$ 11,722
Payroll and related liabilities	322,905	356,565
Current portion of lease obligations - operating	26,868	24,348
Current portion of long-term debt	61,981	58,510
Total current liabilities	433,082	451,145
Lease obligations - operating, net	38,644	-
Long-term debt, net	1,097,073	1,156,945
Total liabilities	1,568,799	1,608,090
Net assets		
Without donor restrictions	4,750,614	5,569,807
With donor restrictions	40,136	20,871
Total net assets	4,790,750	5,590,678
Total liabilities and net assets	$ 6,359,549	$ 7,198,768

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

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidated Statements of Activities

Years Ended June 30, 2025 and 2024

	2025	2024
Change in net assets without donor restrictions		
Revenues and support		
Program fees	$ 5,712,509	$ 6,170,297
Contributions	21,214	16,090
Grants and contracts	332,745	296,999
Coronavirus disease (COVID-19) relief funding	-	256,527
Other revenue	289,396	53,158
Net assets released from restrictions	20,871	15,580
Total revenues and support	6,376,735	6,808,651
Operating expenses		
Program services	6,045,843	5,620,065
Fundraising	6,460	6,607
General administration	1,143,625	1,190,986
Total operating expenses	7,195,928	6,817,658
Change in net assets without donor restrictions	(819,193)	(9,007)
Change in net assets with donor restrictions		
Grants and contracts	40,136	20,871
Net assets released from restrictions	(20,871)	(15,580)
Change in net assets with donor restrictions	19,265	5,291
Total change in net assets	(799,928)	(3,716)
Net assets, beginning of year	5,590,678	5,594,394
Net assets, end of year	$ 4,790,750	$ 5,590,678

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

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidated Statements of Functional Expenses

Years Ended June 30, 2025 and 2024

	2025				2024			
	Program Services	Fundraising	General Administration	Total	Program Services	Fundraising	General Administration	Total
Personnel expense								
Salaries and wages	$ 4,233,943	$ -	$ 638,107	$ 4,872,050	$ 3,902,983	$ 726	$ 607,022	$ 4,510,731
Employee benefits	700,999	-	129,965	830,964	629,645	519	106,583	736,747
Payroll taxes	344,647	-	45,982	390,629	307,044	83	43,912	351,039
	5,279,589	-	814,054	6,093,643	4,839,672	1,328	757,517	5,598,517
All other expenses								
Client activities	58,582	-	-	58,582	66,470	-	-	66,470
Communication	39,162	-	19,253	58,415	34,126	-	20,180	54,306
Depreciation and amortization	75,844	-	-	75,844	28,675	-	35,460	64,135
Facilities and equipment leases	54,798	4,521	2,685	62,004	70,150	2,856	1,011	74,017
Insurance	76,433	344	1,338	78,115	73,092	338	1,596	75,026
Interest	-	-	56,636	56,636	-	-	59,360	59,360
Other	125,763	-	23,040	148,803	98,005	292	130,901	229,198
Service provider tax	30,882	-	-	30,882	44,694	-	-	44,694
Utilities	63,846	-	4,548	68,394	66,092	-	2,470	68,562
Payroll processing	-	-	41,249	41,249	-	-	28,299	28,299
Cleaning services	16,558	-	4,460	21,018	18,908	-	4,160	23,068
Maintenance services	44,912	-	13,848	58,760	70,771	-	10,650	81,421
Maintenance materials	25	-	-	25	2,823	-	-	2,823
Professional services	60,953	1,449	66,847	129,249	54,067	1,005	54,253	109,325
Supplies	91,818	146	95,667	187,631	126,660	788	85,129	212,577
Vehicle and equipment	26,678	-	-	26,678	25,860	-	-	25,860
Total operating expenses	$ 6,045,843	$ 6,460	$ 1,143,625	$ 7,195,928	$ 5,620,065	$ 6,607	$ 1,190,986	$ 6,817,658

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

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidated Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	$ (799,928)	$ (3,716)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation and amortization	75,844	64,135
Change in operating assets and liabilities		
Accounts receivable	645,994	(416,386)
ERTC receivable	879,552	-
Grants receivable	18,083	(18,039)
Other assets	17,657	(21,765)
Accounts payable and accrued expenses	9,606	2,224
Payroll and related liabilities	(33,660)	86,414
Net cash provided (used) by operating activities	813,148	(307,133)
Cash flows from investing activities		
Acquisition of property and equipment	(33,970)	(418,844)
Purchase of certificate of deposit	(5,058)	(100,423)
Net cash used by investing activities	(39,028)	(519,267)
Cash flows from financing activities		
Principal payments on long-term debt	(56,401)	(57,348)
Net increase (decrease) in cash and restricted cash	717,719	(883,748)
Cash and restricted cash, beginning of year	2,129,528	3,013,276
Cash and restricted cash, end of year	$ 2,847,247	$ 2,129,528
Composition of cash and restricted cash, end of year:		
Cash	$ 2,813,260	$ 2,102,046
Funds held by trustee	33,987	27,482
	$ 2,847,247	$ 2,129,528
Supplemental disclosures		
Noncash transaction		
ROU asset - operating acquired through a lease obligation - operating	$ 82,229	$ -

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

Nature of Business

Connections for Kids (CFK), a not-for-profit corporation located in South Portland, Maine, provides services to children to help them reach their individual potentials. CFK is incorporated under provisions of the laws of the State of Maine.

Kids Free to Grow (KFTG), a subsidiary of CFK, is a not-for-profit corporation located in Kennebunk, Maine, and was incorporated in 1980 under the laws of the State of Maine for the purpose of reducing child abuse and neglect in all of its forms throughout York County. KFTG provides education programs to parents, teachers and children and free informational materials to York County residents.

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the activity of CFK and KFTG (collectively, the Organization). All material intercompany transactions and balances have been eliminated in consolidation.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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 Organization. These net assets may be used at the discretion of the Organization'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 will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At June 30, 2025 and 2024, net assets with donor restrictions consisted of contributions with restrictions temporary in nature to be used for KFTG operations.

Use of Estimates

The preparation of consolidated 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 consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Certificate of Deposit

Certificate of deposit is recorded at cost. Interest is accrued each month based on the interest rate stated on the certificate of deposit. The certificate of deposit pays interest at a rate of approximately 4.27% and matures in November 2025.

Accounts Receivable

Accounts receivable are stated at the amount the Organization expects to collect from outstanding balances. Management estimates an allowance for credit losses using relevant available information from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts. Balances that are still outstanding after the Organization has used reasonable collection efforts are written off. Accounts receivable, net amounted to $616,541 as of July 1, 2024.

Leases

At the inception of an arrangement, the Organization determines if an arrangement is or contains a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or finance lease, and (iv) recognizes a lease ROU asset and lease obligation. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term.

The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the incremental borrowing rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization's discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within rent expense in the consolidated statements of functional expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease obligation for lease arrangements with an original term of 12 months or less.

The operating leases are included in the ROU assets and lease obligations in the Organization's consolidated statements of financial position as of June 30, 2025 and 2024.

Property and Equipment

Property and equipment are stated at cost or, if donated, at the fair market value at the date of donation. Expenditures for repairs and maintenance are expensed when incurred, and betterments and assets purchased in excess of $1,000 are considered for capitalization.

Depreciation of property and equipment is charged against operations using the straight-line method over the estimated useful lives of these assets as follows:

	Years
Land improvements	7 - 10
Buildings and improvements	7 - 30
Equipment and vehicles	2 - 15

When assets are sold or disposed of, the related cost and accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the consolidated statements of activities.

Funds Held by Trustee

CFK has a mortgage note payable to Maine State Housing Authority (MSHA). This mortgage note requires CFK to maintain funds in a separate account for the purpose of providing a cash reserve for future property replacement needs. These restricted amounts are generally not available for routine operating expenses.

Goodwill, Net

Goodwill represents costs incurred to acquire CFK that were in excess of the estimated fair value of identifiable assets. The Organization follows Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2019-06 permitting the Organization to amortize goodwill on a straight-line basis over 10 years rather than evaluating it for impairment annually. During 2025 and 2024, the Organization recognized $1,996 of amortization expense.

Revenue Recognition

Program fee revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements with the Maine Department of Health and Human Services (DHHS), the Organization provides services to clients for an agreed-upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers.*

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of DHHS notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met (i.e., day services), revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Contributions

The Organization reports contributions of cash or other assets, including unconditional promises to give, in the consolidated statements of activities when the cash, unconditional promise, or other assets are received. Unconditional promises to give are reported at their net realizable value, with an allowance for uncollectible promises where appropriate. Conditional promises to give are reported in the consolidated statements of activities when the conditions are met.

The Organization reports gifts of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit 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 to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Income Taxes

CFK and KFTG are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code Section (the Code), whereby only unrelated business income, as defined by Section 512(a)(1) of the Code, is subject to income tax.

Allocation of Costs

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Payroll taxes and employee benefits are allocated based on the salary costs included in each functional category.

2. Availability and Liquidity of Financial Assets

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on long-term debt, and capital acquisitions not funded through funds held by trustee or financed with debt, were as follows:

	2025	2024
Cash without donor restrictions available for operations	**$ 2,773,124**	$ 2,081,175
Accounts receivable, net	**386,933**	1,032,927
ERTC receivable	**335,713**	1,215,265
Grants receivable due in one year or less	**20,219**	38,302
Certificate of deposit	**105,481**	100,423
Financial assets available at year-end for current use	**$ 3,621,470**	$ 4,468,092

The Organization has certain funds held by trustee which are for limited use and subject to MSHA approval. As a result, these funds held by trustee are not considered available for general expenditure within the next year and are not reflected in the amounts above.

The goal for the Organization is to maintain a balanced budget while meeting the requirements of the various financing authorities.

3. Significant Concentration

Approximately 87% and 84% of program fees revenue recorded during 2025 and 2024, respectively, was from beneficiaries of the Maine Medicaid (MaineCare) program. Under this program, the provider is reimbursed under a fee-for-service contract. MaineCare periodically performs retrospective audits relating to the care provided. Laws and regulations governing the MaineCare program are extremely 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.

Due to the concentration of individuals who receive benefits from the MaineCare program, the Organization is highly dependent upon regulatory authorities establishing reimbursement rates that are adequate to sustain the Organization's operations. In order for CFK to receive this support, it must be formally licensed by DHHS. The Organization's license is set to expire in September 2025.

4. Long-Term Debt

Long-term debt consisted of the following:

	2025	2024
Note payable to MSHA, due in monthly installments of $2,724, including interest at 7%, through December 2031; collateralized by a building in Gorham, Maine.	$ 170,299	$ 188,683
Note payable to bank, due in monthly installments of $1,814, including interest at 5.25% through January 2024 at which time it increased to 10.25%. Interest rate is set at the Wall Street Journal Rate plus 2% and adjusted every five years. The next adjustment is expected in February 2029. The note payable matures in February 2039, collateralized by real property in Auburn, Maine.	213,797	221,999
Noninterest-bearing, forgivable mortgage note to MSHA, repayment of note to be automatically forgiven December 2031, conditional upon CFK remaining in compliance with all provisions of its note payable agreement above and continuing to operate the property under its original stated purpose. This mortgage is collateralized by a building in Gorham, Maine.	100,000	100,000

	2025	2024
Note payable to bank, due in monthly installments of $4,733 including interest at 3.85% with a balloon payment in the final year through July 2031, collateralized by real property in South Portland, Maine.	674,958	704,773
	1,159,054	1,215,455
Less current portion	61,981	58,510
Long-term debt, net	$ 1,097,073	$ 1,156,945

Under the terms of the note payable agreement above, maturing in July 2031, the Organization is required to maintain a minimum days cash on hand of 90 days. At June 30, 2025, the Organization was compliant.

Maturities of long-term debt are as follows:

2026	$ 61,981
2027	65,525
2028	69,252
2029	73,299
2030	75,646
Thereafter	813,351
	$ 1,159,054

Cash paid for interest approximates interest expense.

5. Commitments

Operating Leases

The Organization leased space to operate its programs and certain other office equipment under a noncancelable lease agreement, which expired in April 2025 and was not renewed. KFTG leases office space starting in November 2024 through 2027. As of June 30, 2025 and 2024, the weighted average remaining lease terms were 2.34 years and 0.75 years, respectively. As of June 30, 2025 and 2024, the weighted average discount rates were 4.09% and 2.85%, respectively. Total operating lease costs were $62,004 and $74,017 for the years ended June 30, 2025 and 2024, respectively, and is reported as facilities and equipment leases on the consolidated statements of functional expenses.

The future maturities of the lease obligations - operating are as follows:

2026	$ 28,953
2027	29,672
2028	9,970
	68,595
Less imputed interest	(3,083)
Lease obligation - operating	$ 65,512

Cash paid for the operating lease approximates total facilities and equipment leases expense.

Managed Service Agreement

The Organization entered into an information technology service agreement. The initial agreement was for 36 months, ended June 30, 2023, with automatic renewals options annually. The annual fees amount to $57,611.

6. Defined Contribution Retirement Plan

CFK provides a defined contribution retirement plan for its eligible employees. All employees with one year of service and aged 21 or older may participate in the plan. Employer contributions were $64,580 and $61,780 for the years ended June 30, 2025 and 2024, respectively.

7. Service Provider Tax

The Maine Legislature enacted legislation that repealed the sales tax on certain kinds of services and replaced it with a new Service Provider Tax (SPT). This law imposes a 6% SPT on the "value" (i.e., sales price) of certain services provided in the State of Maine, including Private Non-Medical Institutions services and certain clinical and outpatient services. Providers are taxed based on all revenue, regardless of source, received for the purpose of providing food, shelter, and treatment. MaineCare is then reimbursing facilities for their portion of the tax by increasing their direct care per-diem rate. The portion of the tax paid on revenue generated from private-pay residents will not be funded by MaineCare.

Total SPT expense was $30,882 and $44,694 for the years ended June 30, 2025 and 2024, respectively.

8. COVID-19 Relief Funding

During 2024, the Organization received additional funding through MaineCare in the amount of $256,527 as a fee increase which is included in COVID-19 relief funding on the consolidated statements of activities.

During 2022, the Organization applied for the ERTC, which is a refundable tax credit against employment taxes equal to 50% of the qualified wages an eligible employer pays to employees over the eligible period. The application for the ERTC was reflected for employment taxes paid during the second, third and fourth quarters of 2020 and the first, second and third quarters of 2021. During the year ended June 30, 2022, the Organization recognized $1,215,265 as ERTC revenue in the consolidated statement of activities. As of June 30, 2025, the Organization has received $879,552 of the ERTC and recognized $243,304 of interest relating to the ERTC revenue received. The remaining ERTC balance is included as ERTC receivable on the consolidated statements of financial position. The ERTC interest recognized during 2025 is included within other revenue on the consolidated statements of activities. The remaining credit is expected to be received in fiscal year 2026. The credits could be audited for up to five years from the date of the credit filing.

9. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through September 25, 2025, which is the date that the consolidated financial statements were available to be issued.

Subsequent to June 30, 2025, the Organization sold a property located in Gorham, Maine, to an unrelated not-for-profit organization. The Organization sold the property as a result of the closure of their Park Place Gorham program. The purchaser will assume all related long-term debt associated with the property. The property is included within property and equipment on the 2025 consolidated statement of financial position.

SUPPLEMENTARY INFORMATION

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidating Statements of Financial Position

June 30, 2025 and 2024

ASSETS

	2025				2024			
	Connections for Kids	Kids Free to Grow	Eliminations	Consolidated Total	Connections for Kids	Kids Free to Grow	Eliminations	Consolidated Total
Current assets								
Cash	$ 2,652,677	$ 160,583	$ -	$ 2,813,260	$ 1,972,077	$ 129,969	$ -	$ 2,102,046
Accounts receivable, net	407,713	-	(20,780)	386,933	1,069,924	2,000	(38,997)	1,032,927
ERTC receivable	335,713	-	-	335,713	1,215,265	-	-	1,215,265
Grants receivable	-	20,219	-	20,219	-	38,302	-	38,302
Certificate of deposit	-	105,481	-	105,481	-	100,423	-	100,423
Other assets	35,646	5,135	-	40,781	54,644	3,794	-	58,438
Total current assets	3,431,749	291,418	(20,780)	3,702,387	4,311,910	274,488	(38,997)	4,547,401
Property and equipment								
Land	541,686	-	-	541,686	541,686	-	-	541,686
Land Improvements	100,755	-	-	100,755	100,755	-	-	100,755
Buildings and improvements	2,409,007	-	-	2,409,007	2,375,037	-	-	2,375,037
Equipment and vehicles	18,957	5,011	-	23,968	18,957	5,011	-	23,968
	3,070,405	5,011	-	3,075,416	3,036,435	5,011	-	3,041,446
Less accumulated depreciation	(520,728)	(5,011)	-	(525,739)	(446,880)	(5,011)	-	(451,891)
Property and equipment, net	2,549,677	-	-	2,549,677	2,589,555	-	-	2,589,555
Funds held by trustee	33,987	-	-	33,987	27,482	-	-	27,482
ROU assets - operating	-	65,512	-	65,512	24,348	-	-	24,348
Goodwill, net	7,986	-	-	7,986	9,982	-	-	9,982
Total assets	$ 6,023,399	$ 356,930	$ (20,780)	$ 6,359,549	$ 6,963,277	$ 274,488	$ (38,997)	$ 7,198,768

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidating Statements of Financial Position (Concluded)

June 30, 2025 and 2024

LIABILITIES AND NET ASSETS

	2025				2024			
	Connections for Kids	Kids Free to Grow	Eliminations	Consolidated Total	Connections for Kids	Kids Free to Grow	Eliminations	Consolidated Total
Current liabilities								
Accounts payable and accrued expenses	$ 19,407	$ 22,701	$ (20,780)	$ 21,328	$ 9,216	$ 41,503	$ (38,997)	$ 11,722
Payroll and related liabilities	322,905	-	-	322,905	356,565	-	-	356,565
Current portion of lease obligations - operating	-	26,868	-	26,868	24,348	-	-	24,348
Current portion of long-term debt	61,981	-	-	61,981	58,510	-	-	58,510
Total current liabilities	404,293	49,569	(20,780)	433,082	448,639	41,503	(38,997)	451,145
Lease obligations - operating, net	-	38,644	-	38,644	-	-	-	-
Long-term debt, net	1,097,073	-	-	1,097,073	1,156,945	-	-	1,156,945
Total liabilities	1,501,366	88,213	(20,780)	1,568,799	1,605,584	41,503	(38,997)	1,608,090
Net assets								
Without donor restrictions	4,522,033	228,581	-	4,750,614	5,357,693	212,114	-	5,569,807
With donor restrictions	-	40,136	-	40,136	-	20,871	-	20,871
Total net assets	4,522,033	268,717	-	4,790,750	5,357,693	232,985	-	5,590,678
Total liabilities and net assets	$ 6,023,399	$ 356,930	$ (20,780)	$ 6,359,549	$ 6,963,277	$ 274,488	$ (38,997)	$ 7,198,768

CONNECTIONS FOR KIDS AND SUBSIDIARY

Consolidating Statements of Activities

Years Ended June 30, 2025 and 2024

	2025				2024		
	Connections for Kids	Kids Free to Grow	Eliminations	Consolidated Total	Connections for Kids	Kids Free to Grow	Consolidated Total
Changes in net assets without donor restrictions							
Revenues and support							
Program fees	$ 5,712,509	$ -	$ -	$ 5,712,509	$ 6,170,297	$ -	$ 6,170,297
Contributions	1,500	19,714	-	21,214	2,500	13,590	16,090
Grants and contracts	-	332,745	-	332,745	-	296,999	296,999
COVID-19 relief funding revenue	-	-	-	-	256,527	-	256,527
Other revenue	280,873	11,808	(3,285)	289,396	49,091	4,067	53,158
Net assets released from restrictions	-	20,871	-	20,871	-	15,580	15,580
Total revenues and support	5,994,882	385,138	(3,285)	6,376,735	6,478,415	330,236	6,808,651
Operating expenses							
Program services	5,703,578	342,265	-	6,045,843	5,330,680	289,385	5,620,065
Fundraising	-	6,460	-	6,460	-	6,607	6,607
General administration	1,126,964	19,946	(3,285)	1,143,625	1,178,917	12,069	1,190,986
Total operating expenses	6,830,542	368,671	(3,285)	7,195,928	6,509,597	308,061	6,817,658
Change in net assets without donor restrictions	(835,660)	16,467	-	(819,193)	(31,182)	22,175	(9,007)
Changes in net assets with donor restrictions							
Grants and contracts	-	40,136	-	40,136	-	20,871	20,871
Net assets released from restrictions	-	(20,871)	-	(20,871)	-	(15,580)	(15,580)
Change in net assets with donor restrictions	-	19,265	-	19,265	-	5,291	5,291
Total change in net assets	(835,660)	35,732	-	(799,928)	(31,182)	27,466	(3,716)
Net assets, beginning of year	5,357,693	232,985	-	5,590,678	5,388,875	205,519	5,594,394
Net assets, end of year	$ 4,522,033	$ 268,717	$ -	$ 4,790,750	$ 5,357,693	$ 232,985	$ 5,590,678

CONNECTIONS FOR KIDS AND SUBSIDIARY

Schedule of Expenditures of Department Agreements

Year Ended June 30, 2025

Department Office	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses
DHHS - The Office of Child and Family Services	SUB-CFS-23-1600B	$ 228,000	7/1/24-6/30/25	Child Abuse & Prevention Network	Final	$ -	$ 228,000	$ 228,000

See accompanying notes to the schedule of expenditures of Department agreements.

CONNECTIONS FOR KIDS AND SUBSIDIARY

Notes to Schedule of Expenditures of Department Agreements

Year Ended June 30, 2025

1. **Summary of Significant Accounting Policies**

Basis of Presentation

The accompanying schedule of expenditures of Department agreements (the Schedule) includes the Department agreement activity of Connections for Kids and Subsidiary (the Organization) under programs of the Department for the year ended June 30, 2025. The information in the Schedule is presented in accordance with requirements of *Maine Uniform Accounting and Auditing Practices for Community Agencies* (MAAP). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Basis of Settlement

Grants which are cost settled include an estimated settlement of state funds based upon the available grant revenue and other revenue based upon allowable costs.

2. **Summary of Significant Accounting Policies for Department Agreement Expenditures**

Expenditures reported on the Schedule consist of direct and indirect costs which are recognized as incurred using the accrual method of accounting. Such expenditures are recognized following the cost principles contained in MAAP. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.

3. **Other Disclosures**

Is your Agency required to have a federal Single Audit? _____Yes __X__ No

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: Southern Maine Agency on Aging

Principal Address: 30 Barra Road, Biddeford Maine 04005

Executive Director: Megan Walton

Contact Person/Phone Number: Tyler LeClair - (207)396-6504

Est. Total Agency Budget for 2025/2026: $8,595,904

Actual 2025/2026 Budget: $8,466,740

Amount requested from the

City of Biddeford: $5,000

What percent of your annual budget does this request represent: >1%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: The Southern Maine Agency on Aging is the focal point in Cumberland and York counties for resources, services and information to empower older adults, adults with disabilities, and their caregivers to live to their fullest potential.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

Our Meals on Wheels program addresses a critical and ongoing need in Biddeford for home-delivered nutritious meals for older adults who are unable to shop for or prepare food independently. Many participants face food insecurity, limited income, chronic health conditions, mobility challenges, disability, and social isolation. These combined factors place them at increased risk for malnutrition, poor health outcomes, falls, depression, and premature institutionalization.

How is that need determined or measured?

The need in Biddeford has been determined through local demographic and health data, aging services assessments, and collaboration with municipal agencies and community partners. Regional and statewide studies consistently highlight senior nutrition and social connection as urgent public health concerns, particularly for older adults living alone or with limited mobility. Through these assessments, it has become clear that older residents require services that go beyond nutrition to support their overall health, safety, and independence.

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)

Participants are referred to Meals on Wheels through healthcare providers, municipal departments, and community organizations. Each participant receives a comprehensive needs assessment that evaluates nutrition, health, housing, transportation, caregiving, and social support. Based on this assessment, participants are referred to additional agency programs or trusted community partners to address broader needs. Meals are prepared to strict dietary standards, including options for low-sodium, vegetarian, gluten-free, and texture-modified diets, and are delivered directly to participants' homes up to five times per week.

By addressing both nutrition and social connection, Meals on Wheels promotes improved physical and mental health, reduces caregiver strain, and helps older adults remain safely in their homes. We expect participants to experience measurable improvements in nutrition, fewer hospitalizations, enhanced social engagement, and overall increased wellbeing.

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

Our agency conducts a structured, data-driven evaluation each year to ensure Meals on Wheels is effective and responsive to community needs. Outcomes such as number of meals delivered, program enrollment, and service utilization are monitored. Periodic client assessments track changes in nutrition, health, social support, and other emerging concerns. Feedback is collected through surveys and regular check-ins, which inform improvements in service quality, meal satisfaction, and overall program impact. Data is reviewed annually to measure progress toward program goals, assess client outcomes, and identify areas for improvement. This ensures that Meals on Wheels remains an effective, evidence-based program for older adults in Biddeford.

Client eligibility criteria:

Meals on Wheels is available to adults who are over 60 years of age (or under 60 and receiving SSDI) and primarily homebound, unable to regularly prepare nutritious meals.

Describe any fee or payment structure your organization charges for services:

There is no fee or payment required to receive Meals on Wheels. Donations are encouraged, but no one will be turned away if unable to contribute.

Describe services provided:

Delivery of nutritious meals to homebound adults. A comprehensive onboarding assessment is conducted, followed by recurring assessments to adapt to emerging needs. Referral to additional resources. Weekly check ins.

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

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

1 meal delivered

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

Collaboration is a central component of our Meals on Wheels program. We work closely with municipal departments, including General Assistance and public health, as well as a broad network of non-profits, healthcare providers, and social service agencies to ensure older adults receive coordinated support. Through these partnerships, clients are referred to resources that address housing, transportation, legal assistance, healthcare navigation, home care, and other essential needs. Comprehensive needs assessments and an up-to-date resource database ensure that services are tailored to each participant and avoid duplication with other local providers. Our agency participates in regular community meetings and information sharing networks to align services, fill gaps, and maximize efficiency. Outreach and coordination with healthcare providers, social workers, and community organizations help identify eligible residents and streamline referrals, ensuring municipal and community resources are used effectively to enhance outcomes for older adults while minimizing redundancy.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

Meals on Wheels is available to all income levels.

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

If any agency does not maintain certain financial information please write NA in section provided

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

Annually

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal	Title III	702,976	601,490	1,125,000
State	OADS	1,541,315	1,293,016	1,108,691
County	CDBG	65,000	22,700	50,000
Municipal		5,000	0	10,000
JTPA				
3RD Party				
Fees/Tuition		243,258	350,447	260,536
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:		2,557,549	2,267,653	2,554,137
EXPENSES				
Salaries/Benefits		595,703	571,539	547,175
Other operating expenses		1,701,827	1,701,827	2,047,251

Total number of individuals served (unduplicated): 1,927

Total number of units provided: 248,646 total. 13,558 to Biddeford residents

Total number of individuals served from Biddeford: 116

Percent of total client count that are residents of the City of Biddeford: 6%

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

See last page

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:

$1,169

Unit of service cost: $10 per meal, delivered

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

COO, Program Managers and CFO

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

CFO and Controller

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

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

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 Campaign	Residents in York & Cumberland Counties	$14,237	$625,000	10/1/25-9/30/26
Foundation grants	National foundations w/ interest in aging	$50,400	$274,500	10/1/25-9/30/26
Corporate support/sponsorship	Businesses primarily in S. ME	$12,600	$246,250	10/1/25-9/30/26

VALIDATION

I, Tyler LeClair, 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 Donor Relations Officer.

(Title)

TL 02/24/2026

Signature/Title Date

Municipality FY 2025

City of Biddeford	$2,075.00
City of Saco	$7,500.00
City of Sanford	$1,500.00
Town of Cornish	$1,400.00
Town of Dayton	$1,000.00
Town of Eliot	$2,000.00
Town of Falmouth	$5,500.00
Town of Hollis	$2,750.00
Town of Kennebunk	$5,500.00
Town of Kennebunkport	$2,200.00
Town of New Gloucester	$1,754.25
Town of Old Orchard Beach	$2,200.00
Town of Parsonsfield	$750.00
Town of Scarborough	$3,102.00
Town of Shapleigh	$2,000.00
Town of South Berwick	$300.00
Town of Waterboro	$2,900.00
Town of Windham	$5,000.00
Town of Yarmouth	$1,400.00
Town of York	$14,500.00

$65,331.25

Southern Maine Agency on Aging

FINANCIAL STATEMENTS

September 30, 2025 and 2024

With Independent Auditor's Report

BerryDunn

BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Southern Maine Agency on Aging

Opinion

We have audited the accompanying financial statements of Southern Maine Agency on Aging (the Agency), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In accordance with an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

BSMP Assurance, LLP

Portland, Maine
January 27, 2026

SOUTHERN MAINE AGENCY ON AGING

Statements of Financial Position

September 30, 2025 and 2024

ASSETS

	2025	2024
Current assets		
Cash and cash equivalents	**$ 886,187**	$ 1,683,557
Short-term investments	**26,070**	26,070
Accounts and grants receivable, net	**1,629,918**	770,954
Current portion of promises to give	**205,762**	153,061
Prepaid expenses	**101,327**	53,017
Other current assets	**10,300**	33,845
Total current assets	**2,859,564**	2,720,504
Property and equipment, net of accumulated depreciation	**4,744,710**	2,853,472
Other assets		
Investments	**1,431,024**	1,299,963
Promises to give, net of current portion	**32,763**	-
Right-of-use asset - operating lease	**174,201**	217,509
Assets restricted for nonspendable endowment	**111,823**	111,823
Total other assets	**1,749,811**	1,629,295
Total assets	**$ 9,354,085**	$ 7,203,271

LIABILITIES AND NET ASSETS

Current liabilities		
Current portion of long-term debt	**$ 76,048**	$ 40,000
Accounts payable	**878,593**	399,941
Deferred revenue	**-**	52,081
Current portion of lease liability - operating lease	**51,600**	51,600
Other accrued expenses	**371,880**	261,096
Total current liabilities	**1,378,121**	804,718
Lease liability - operating lease, net of current portion	**122,601**	165,909
Long-term debt, net	**2,350,097**	1,003,407
Total liabilities	**3,850,819**	1,974,034
Net assets		
Net assets without donor restrictions	**5,170,040**	4,982,758
Net assets with donor restrictions	**333,226**	246,479
Total net assets	**5,503,266**	5,229,237
Total liabilities and net assets	**$ 9,354,085**	$ 7,203,271

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

SOUTHERN MAINE AGENCY ON AGING

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2025
(With Comparative Totals for the Year Ended September 30, 2024)

	2025			2024
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues, gains and other support				
Grants and contracts	$ 6,440,477	$ -	$ 6,440,477	$ 6,253,044
Program services fees	560,113	-	560,113	482,748
Meal donations	208,091	-	208,091	181,897
Municipal and county revenue	18,700	-	18,700	108,325
Tenant rental income	19,950	-	19,950	-
Other donations	1,092,924	75,000	1,167,924	794,450
Other income	10,502	-	10,502	25,098
Interest and dividends	40,983	-	40,983	34,713
Net assets released from restrictions	4,780	(4,780)	-	-
Total revenues, gains and other support	8,396,520	70,220	8,466,740	7,880,275
Expenses				
Program services				
Nutrition program	2,639,708	-	2,639,708	2,401,540
Information and resource services	408,157	-	408,157	576,658
Caregiver support	571,084	-	571,084	1,573,432
Adult day program	685,425	-	685,425	395,829
Other social services	2,413,164	-	2,413,164	1,597,430
Total program services	6,717,538	-	6,717,538	6,544,889
Supporting services				
Management and general	1,208,644	-	1,208,644	858,131
Fundraising	397,590	-	397,590	326,789
Total operating expenses	8,323,772	-	8,323,772	7,729,809
Net operating income	72,748	70,220	142,968	150,466
Unrealized gains on investments	114,534	16,527	131,061	226,501
Change in net assets	187,282	86,747	274,029	376,967
Net assets, beginning of year	4,982,758	246,479	5,229,237	4,852,270
Net assets, end of year	$ 5,170,040	$ 333,226	$ 5,503,266	$ 5,229,237

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

SOUTHERN MAINE AGENCY ON AGING

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support			
Grants and contracts	$ 6,253,044	$ -	$ 6,253,044
Program services fees	482,748	-	482,748
Meal donations	181,897	-	181,897
Municipal and county revenue	108,325	-	108,325
Other donations	794,450	-	794,450
Other income	25,098	-	25,098
Interest and dividends	34,713	-	34,713
Net assets released from restrictions	5,057	(5,057)	-
Total revenues, gains and other support	7,885,332	(5,057)	7,880,275
Expenses			
Program services			
Nutrition program	2,401,540	-	2,401,540
Information and resource services	576,658	-	576,658
Caregiver support	1,573,432	-	1,573,432
Adult day program	395,829	-	395,829
Other social services	1,597,430	-	1,597,430
Total program services	6,544,889	-	6,544,889
Supporting services			
Management and general	858,131	-	858,131
Fundraising	326,789	-	326,789
Total operating expenses	7,729,809	-	7,729,809
Net operating income (loss)	155,523	(5,057)	150,466
Unrealized gains on investments	201,386	25,115	226,501
Change in net assets	356,909	20,058	376,967
Net assets, beginning of year	4,625,849	226,421	4,852,270
Net assets, end of year	$ 4,982,758	$ 246,479	$ 5,229,237

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

SOUTHERN MAINE AGENCY ON AGING

Statement of Functional Expenses

Year Ended September 30, 2025
(With Comparative Totals for the Year Ended September 30, 2024)

	2025				2024
	Program Services	Management and General	Fundraising	Total	Total
Salaries and wages	$ 2,888,739	$ 792,304	$ 311,340	$ 3,992,383	$ 3,256,029
Contractual service fees	753,216	162,607	5,151	920,974	942,281
Meals and food service	1,728,671	1,848	246	1,730,765	1,560,367
Travel	20,933	13,193	1,505	35,631	23,147
Utilities and occupancy	243,490	36,294	16,841	296,625	161,633
Supplies	93,020	29,589	5,161	127,770	129,382
Telecommunications	25,921	3,856	1,455	31,232	30,279
Alzheimer's respite	281,333	-	-	281,333	1,041,101
Insurance	4,122	52,488	-	56,610	42,952
Promotional and marketing costs	62,680	65	2,261	65,006	43,849
Training and staff development	42,163	4,629	3,174	49,966	39,823
Equipment and maintenance	82,600	7,607	-	90,207	23,132
Interest	134,708	1,692	-	136,400	46,597
Depreciation	196,277	17,749	-	214,026	138,086
Miscellaneous	159,665	84,723	50,456	294,844	251,151
Total expenses	$ 6,717,538	$ 1,208,644	$ 397,590	$ 8,323,772	$ 7,729,809

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

SOUTHERN MAINE AGENCY ON AGING

Statement of Functional Expenses

Year Ended September 30, 2024

	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 2,546,827	$ 557,234	$ 151,968	$ 3,256,029
Contractual service fees	740,798	93,658	107,825	942,281
Meals and food service	1,557,453	2,774	140	1,560,367
Travel	19,989	2,641	517	23,147
Utilities and occupancy	119,421	31,383	10,829	161,633
Supplies	86,451	27,777	15,154	129,382
Telecommunications	24,256	4,451	1,572	30,279
Alzheimer's respite	1,041,101	-	-	1,041,101
Insurance	6,332	36,620	-	42,952
Promotional and marketing costs	43,250	-	599	43,849
Training and staff development	20,680	18,113	1,030	39,823
Equipment and maintenance	22,682	450	-	23,132
Interest	46,597	-	-	46,597
Depreciation	123,671	14,415	-	138,086
Miscellaneous	145,381	68,615	37,155	251,151
Total expenses	$ 6,544,889	$ 858,131	$ 326,789	$ 7,729,809

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

SOUTHERN MAINE AGENCY ON AGING

Statements of Cash Flows

Years Ended September 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	**$ 274,029**	$ 376,967
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	**214,026**	138,086
Amortization of debt issuance costs	**1,421**	-
Unrealized gains on investments	**(131,061)**	(226,501)
Change in operating assets and liabilities		
Accounts and grants receivable	**(858,964)**	(523,944)
Promises to give	**(85,464)**	(11,343)
Prepaid expenses	**(48,310)**	(7,745)
Other current assets	**23,545**	(33,845)
Accounts payable	**478,652**	180,201
Deferred revenue	**(52,081)**	7,571
Other accrued expenses	**110,784**	(26,550)
Net cash used by operating activities	**(73,423)**	(127,103)
Cash flows from investing activities		
Proceeds from sale of of investments	**-**	400,000
Purchases of property and equipment	**(2,105,299)**	(115,215)
Net cash (used) provided by investing activities	**(2,105,299)**	284,785
Cash flows from financing activities		
Proceeds from issuance of long-term debt	**1,443,719**	1,071,817
Payments on debt issuance costs	**-**	(28,410)
Repayments of long-term debt	**(62,367)**	(1,071,472)
Net cash provided (used) by financing activities	**1,381,352**	(28,065)
Net (decrease) increase in cash, cash equivalents	**(797,370)**	129,617
Cash and cash equivalents, beginning of year	**1,683,557**	1,553,940
Cash and cash equivalents, end of year	**$ 886,187**	$ 1,683,557
Supplemental disclosure		
Interest paid	**$ 134,979**	$ 43,465
Supplemental noncash transaction:		
Right-of-use assets obtained in exchange for new operating lease	**$ -**	$ 232,884

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

1. Summary of Significant Accounting Policies

Nature of Activities

Southern Maine Agency on Aging (the Agency or SMAA) 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 76% and 79% of the Agency's support for the years ended September 30, 2025 and 2024, respectively, came from grants, contracts, and fees from federal, state, and local governments.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Agency to report information regarding its financial position and activities according to the following net asset classifications:

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 Agency.

Net Assets with Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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 and changes in net assets as net assets released from restrictions. 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.

Net Program Service Revenue

Net program service revenue is reported at the estimated net realizable amount that reflects the consideration to which the Agency expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Agency bills third party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Agency's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Agency's contractual arrangements with the Maine Department of Health and Human Services (DHHS), the Agency provides services to clients for an agreed upon fee. The Agency recognizes revenue for client services in accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*.

Performance obligations are determined based on the nature of the services provided by the Agency. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Agency measures the performance obligation from when the Agency begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of DHHS notification to the Agency.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative standalone selling price.

Because all of its performance obligations relate to short-term contracts, the Agency has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The Agency has agreements with third-party payors that provide for payments to the Agency at amounts different from its established rates. Payment arrangements include prospectively determined rates, reimbursed costs, discounted charges, and per diem payments. Laws and regulations governing the Agency's MaineCare and other programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Contributions

Contributions received, 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 are included with net assets without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods are restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions.

Contributions with donor-imposed restrictions that are met in the same year as received are reported as revenues without donor restrictions.

Donated Assets

Donated marketable securities and other noncash donations are recorded at their estimated fair value as of the date of donation.

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as contributions without donor restrictions, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. In the absence of donor stipulations regarding how long the contributed assets must be used, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service.

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.

Accounts and Grants Receivable

Accounts and grants receivable are stated at the amount management expects to collect from outstanding balances. Management has established an allowance for credit losses of $15,000 as of September 30, 2025 and 2024. Based on management's assessment of the credit history with customers having outstanding balances, current relationships with those customers, and reasonable and supportable forecasts, it has concluded that realization of losses on balances outstanding at year-end are expected to be minimal.

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.

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 and improvements, and fixtures, 3 to 30 years; vehicles, 3 to 5 years; and furniture and equipment, 3 to 7 years.

Right-of-Use Asset and Lease Liability

The Agency determines if an arrangement is a lease or contains a lease at inception of a contract. In evaluating its contracts, the Agency separately identifies lease and non-lease components, such as common area and other maintenance costs, in calculating the right-of-use (ROU) assets and lease liabilities.

Leases result in the recognition of ROU assets and lease liabilities. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. At lease inception, the lease liability is measured at the present value of the lease payments over the lease term, typically calculated using the Agency's incremental borrowing rate. The Agency determines lease classification as operating or finance at the lease commencement date.

The lease term may include options to extend or to terminate the lease that the Agency is reasonably certain to exercise. Operating lease expenses are recognized on a straight-line basis throughout the lease term, whereas finance leases apply the effective interest rate method. Leases with terms of fewer than 12 months are not recorded in the statements of financial position but are expensed over the lease term.

Investments

The Agency reports its investments in marketable securities with readily determinable fair values and all debt securities at fair value in the statements of financial position. Unrealized gains and losses are included in the change in net assets as a nonoperating activity.

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.

Use of Estimates

The preparation of the financial statements in accordance with U.S. GAAP 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 during the reporting period. Actual results could differ from those estimates.

Functional 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, depreciation, interest, utilities and occupancy, and equipment and maintenance. Salaries and payroll taxes are allocated based on estimates of time and effort, and depreciation, interest, utilities and occupancy, and equipment and maintenance are allocated based on utilization of square footage.

Income Taxes

The Agency is a Maine nonprofit corporation and exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code (Code) whereby only unrelated business income, as defined by Section 512(a)(I) of the Code, is subject to income tax.

Subsequent Events

For the purposes of presentation of these financial statements, the Agency has considered transactions or events occurring through January 27, 2026, which was the date the financial statements were available to be issued.

2. Fair Value Measurement

FASB ASC Topic 820, *Fair Value Measurement*, provides a framework for measuring fair value under U.S. GAAP. FASB ASC Topic 820 applies to all financial instruments that are being measured and reported on a fair value basis.

FASB ASC Subtopic 820-10-20 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Subtopic 820-10-20 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 – 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.

Level 3 – Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

Assets measured at fair value on a recurring basis were as follows:

As of September 30, 2025

	Level 1	**Level 2**	**Level 3**	**Total**
Investments:				
Mutual funds	**$ 1,045,728**	**$ -**	**$ -**	**$ 1,045,728**
Money market	**523,189**	**-**	**-**	**523,189**
	$ 1,568,917	**$ -**	**$ -**	**$ 1,568,917**

As of September 30, 2024

	Level 1	Level 2	Level 3	Total
Investments:				
Mutual funds	$ 562,427	$ -	$ -	$ 562,427
Money market	875,429	-	-	875,429
	$ 1,437,856	$ -	$ -	$ 1,437,856

Investments were presented as of September 30 as:

	2025	2024
Short-term investments - current assets	**$ 26,070**	$ 26,070
Investments - other assets	**1,431,024**	1,299,963
Assets restricted for nonspendable endowment - other assets	**111,823**	111,823
	$ 1,568,917	$ 1,437,856

3. Endowment Fund

The Agency has endowment funds established for a number of purposes. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors 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 restrictions or lack thereof.

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 perpetual duration (1) the original value of gifts to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, (3) accumulations to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, and (4) any remaining portion of the gifts to be maintained in perpetuity 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 mutual funds, certificates of deposit, and money markets 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 to preserve the long-term ability of the Agency to meet its mission. The fund is not intended to replace a permanent loss of Agency funds or eliminate an ongoing budget gap. The funds are to be used for one-time, non-recurring expenses that will allow the Agency to advance its mission, build capacity, grow programmatic impact or provide long-term benefits. Any restricted accounts (endowments or specifically directed accounts) shall be distributed in accordance with instructions pertaining to those accounts. The use of unrestricted endowment funds must be approved by the majority of the Board of Directors.

Invested net asset composition by type of fund is as follows at September 30, 2025:

	Endowment			
	Without Donor Restrictions	**With Donor Restrictions**	**Donor-Restricted Program Funds**	**Total Investments**
Board-designated endowment funds	**$ 1,284,621**	**$ -**	**$ -**	**$ 1,284,621**
Donor-restricted endowment funds	**-**	**194,033**	**-**	**194,033**
Donor-restricted program funds	**-**	**-**	**64,193**	**64,193**
Total funds	**$ 1,284,621**	**$ 194,033**	**$ 64,193**	**$ 1,542,847**

Invested net asset composition by type of fund is as follows at September 30, 2024:

	Endowment			
	Without Donor Restrictions	With Donor Restrictions	Donor-Restricted Program Funds	Total Investments
Board-designated endowment funds	$ 1,165,307	$ -	$ -	$ 1,165,307
Donor-restricted endowment funds	-	181,840	-	181,840
Donor-restricted program funds	-	-	64,639	64,639
Total funds	$ 1,165,307	$ 181,840	$ 64,639	$ 1,411,786

Changes in invested net assets for the years ended 2025 and 2024 are as follows:

	Endowment			
	Without Donor Restrictions	With Donor Restrictions	Donor-Restricted Program Funds	Total Investments
Invested net assets, October 1, 2023	$ 1,358,864	$ 163,684	$ 62,737	$ 1,585,285
Unrealized gains	201,386	18,156	6,959	226,501
Release from restriction	5,057	-	(5,057)	-
Additional amount appropriated	(400,000)	-	-	(400,000)
Invested net assets, September 30, 2024	1,165,307	181,840	64,639	1,411,786
Unrealized gains	**114,534**	**12,193**	**4,334**	**131,061**
Release from restriction	**4,780**	**-**	**(4,780)**	**-**
Invested net assets, September 30, 2025	**$ 1,284,621**	**$ 194,033**	**$ 64,193**	**$ 1,542,847**

4. Property and Equipment

Property and equipment consisted of the following as of September 30:

	2025	2024
Land	**$ 331,000**	$ 70,000
Buildings and improvements	**5,245,171**	3,674,080
Furniture and equipment	**775,236**	764,339
Vehicles	**79,150**	79,150
Construction in progress	**262,276**	-
	6,692,833	4,587,569
Less accumulated depreciation	**(1,948,123)**	(1,734,097)
	$ 4,744,710	$ 2,853,472

On October 1, 2024, the Agency acquired a building in Portland, Maine for a total purchase price of $1,850,000. The purchase price consisted of cash of $400,000 and a bank loan of $1,450,000. The building provided for an expansion of Agency services in the greater Portland area for older adults, adults with disabilities, and their caregivers. The property consists of a one-story, 7,900 square foot building. Additional details related to the bank loan are described in Note 6. Expenditures related to the improvement of the acquired premises are included in construction in progress.

5. Line of Credit

The Agency has an available operating line of credit of $500,000, which bears interest at the Wall Street Journal Prime Rate (Prime) subject to a floor rate of 4% per annum. The line of credit is collateralized by all assets of the Agency. There were no amounts outstanding on this line of credit as of September 30, 2025 and 2024.

6. Long-Term Debt

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

	2025	2024
Note payable to Kennebunk Savings Bank in monthly payments of $9,646 including interest with the interest rate is fixed at 6.25%, through October 2029, at which time the rate will be adjusted to 9.0% with monthly payments of $11,899, including interest, to maturity in 2049, collateralized by real estate.	**1,427,633**	-
Maine Health and Higher Education Facilities Administration (MHHEFA) Series 2024 Revenue Bonds, interest at 5%, and principal amounts ranging from $40,000 to $95,000 to maturity in 2044, collateralized by real estate.	**905,500**	945,500
	2,333,133	945,500
Less current portion	**76,048**	40,000
Less unamortized debt issuance costs	**26,989**	28,410
Plus unamortized bond premium	**120,001**	126,317
Long-term debt, net	**$ 2,350,097**	$ 1,003,407

The MHHEFA loan agreement calls for the maintenance of a required minimum ratio of debt service coverage. The Organization is in compliance with this loan covenant for the year ended September 30, 2025.

The Organization is required to make monthly deposits of principal and interest in sufficient amounts to enable semi-annual interest payments and annual principal payments on the MHHEFA bonds to be made when due.

Debt issuance costs of $28,410 were incurred with the issuance of the MHHEFA 2024 Revenue Bonds and are being amortized over the life of the bonds. Unamortized debt issuance costs are included in long-term debt in the statements of financial position.

Future minimum principal payments on long-term debt are as follows for the years ending September 30:

2026	$ 76,048
2027	82,748
2028	84,314
2029	91,470
2030	89,797
Thereafter	1,908,756
	$ 2,333,133

7. Operating Lease

During 2024, the Agency entered into an operating lease for a facility through May 2029. The Agency makes monthly cash payments of $4,300 related to the operating lease. The following table presents the Agency's right-of-use asset and lease liability as of September 30:

	2025	2024
Asset		
Right-of-use asset, operating lease	**$ 174,201**	$ 217,509
Liabilities		
Lease liability, operating lease	**$ 174,201**	$ 217,509
Weighted-average discount rate	**4.25 %**	4.25 %
Weighted-average remaining lease term (years)	**3.67**	4.67

Expense under the operating lease was $43,308 and $15,374 during the years ended September 30, 2025 and 2024, respectively, which approximated the cash paid for the lease.

The Agency's future minimum lease payments under the operating lease are as follows during the years ending September 30:

2026	$ 51,600
2027	51,600
2028	51,600
2029	33,347
	188,147
Less present value discount	(13,946)
	$ 174,201

8. Board-Designated Net Assets

Board-designated net assets consisted of the following at September 30:

	2025	2024
Merrill Fund, including accumulated appreciation	**$ 263,661**	$ 243,393
Other funds functioning as endowment, including accumulated appreciation	**1,020,960**	921,914
	$ 1,284,621	$ 1,165,307

Funds functioning as endowment include investments to support general operations of the Agency.

9. Net Assets with Donor Restrictions

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

	2025	2024
Funds maintained with donor restrictions temporary in nature:		
Subject to expenditure for specified purpose:		
Roses fund	**$ 64,193**	$ 64,639
Huntington Common Charitable fund	**75,000**	-
Accumulated earnings on funds of perpetual duration subject to appropriation, unrestricted as to use	**82,210**	70,017
	221,403	134,656
Funds of perpetual duration:		
SMAA endowment fund	**111,823**	111,823
Total net assets with donor restrictions	**$ 333,226**	$ 246,479

10. Liquidity and Availability

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 Board-designated endowment that could be drawn upon if the governing board approves that action. However, amounts already appropriated from either the donor-restricted endowment or Board-designated endowment for general expenditure within one year of the statements of financial position date have not been subtracted as unavailable.

Financial assets available to meet cash needs for general expenditures within one year consisted of the following at September 30:

	2025	2024
Cash and cash equivalents	**$ 886,187**	$ 1,683,557
Investments and other assets	**1,568,917**	1,437,856
Accounts and grants receivable	**1,629,918**	770,954
Promises to give	**238,525**	153,061
	4,323,547	4,045,428
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donor with perpetual, time or purpose restrictions	**(333,226)**	(246,479)
Board designations:		
Merrill Fund, including accumulated appreciation	**(263,661)**	(243,393)
Other funds functioning as endowment, including accumulated appreciation	**(1,020,960)**	(921,914)
Financial assets available to meet cash needs for general expenditures within one year	**$ 2,705,700**	$ 2,633,642

The Agency's financial assets available to meet cash needs for general expenditures within one year represents funding for ongoing operational requirements. 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 Board-designated endowment fund or other Board-designated funds listed above, amounts from these funds can be appropriated if necessary. As more fully described in Note 5, the Agency also has availability under a line of credit, should an unanticipated liquidity need be identified.

11. Tax Deferred Annuity Plan

The Agency sponsors a tax deferred annuity plan qualified under Section 403(b) of the Code. The plan provides for a matching contribution outlined in the plan document based on length of service and employee participation. Employees are fully vested upon entering the plan. The plan contribution expense for the years ended September 30, 2025 and 2024 was $34,408 and $27,289, respectively.

12. Contingency

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.

IRS Department of the Treasury
Internal Revenue Service

Kansas City Service Center
Kansas City MO 64999

In reply refer to: 0256126932
Mar. 30, 2023 LTR 4168C 0
01-0360259 000000 00
Input Op: 0256426932 00011365
BODC: TE

SOUTHERN MAINE AGENCY ON AGING
30 BARRA RD
BIDDEFORD ME 04005

007083

Employer ID number: 01-0360259
Form 990 required: Y

Dear Taxpayer:

We're responding to your request dated Mar. 23, 2023, about your tax-exempt status.

We issued you a determination letter in April, 1979, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0256126932
Mar. 30, 2023 LTR 4168C 0
01-0360259 000000 00
Input Op: 0256426932 00011366

SOUTHERN MAINE AGENCY ON AGING
30 BARRA RD
BIDDEFORD ME 04005

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Steve M. Brown, Operations Manager
Operations 3-CIN

Application Link

City of Biddeford Municipal and Social Services Fund

Application instructions from the funder's website:Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application. Applications must be received no later than March 1, 2026. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.***THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION***

PART 1: AGENCY INFORMATION

Applicant Agency Name: *
Saint Andre Home

Principal Address: *

Physical address: 27 Thornton Ave., Saco, ME 04072

Agency mailing address: PO Box 2373 Bangor, ME, 04402

Executive Director: *
Carey Nason

Contact Person/Phone Number: *
(207) 282-3351

Est. Total Agency Budget for 2025/2026: *
$1,177,000

Actual 2025/2026 Budget: *
$1,177,000

Amount requested from the City of Biddeford: *
$4,000

What percent of your annual budget does this request represent: *
.34%

What percent of this request will be used towards salaries: *
0%

What percent of this request will be used towards direct services/programming: *
100%

Please provide your agency's mission statement: *
To serve individuals and families in need; strengthen and restore child and family life; and promote the individual dignity of each person in need.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses: *
Saint Andre Home addresses the City of Biddeford's priorities through a host of wrap-around services for survivors of trafficking, exploitation, and abuse, and women in recovery, including those re-entering society after incarceration. We provide trauma-informed recovery, behavioral health support, and basic needs for these individuals and their impacted families. Our two core programs, Esther Residence and CourageLIVES, form a continuum of care that aligns with the city's focus on homelessness, substance use disorders, and re-entry support, fostering lasting change for individuals and families in need.

How is that need determined or measured? *
Saint Andre Home determines and measures the need for its services through continuous engagement with the community, participants, and municipal partners. We gather input from those we serve, including feedback on program effectiveness and areas for improvement, through surveys and informal conversations. Additionally, we receive referrals from community partners and municipal agencies, which highlight the ongoing demand for our services at the municipal level. This feedback and referral system helps us tailor our services to better meet the needs of individuals facing homelessness, substance use disorders, and re-entry challenges. We also track participation rates, engagement levels, and outcomes to assess the impact of our programs.

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)
In 2025, Saint Andre Home assumed stewardship of Esther Residence. This merger provides even greater support for the women and families served by the Esther Residence program as they will have greater access to wrap-around care and services that Saint Andre Home offers. Through this transition, Saint Andre Home is continuing and complementing the long-standing mission of Esther Residence by strengthening access to structured recovery, re-entry, and stabilization supports for women and families in the Biddeford area.

Saint Andre Home addresses identified municipal needs through a coordinated, trauma-informed model of care that emphasizes stability, accountability, and long-term recovery. Our approach combines peer support, case management, behavioral health navigation, and access to essential resources in a relationship-based framework designed to reduce isolation and remove practical barriers that prevent individuals from stabilizing.

Rather than offering one-time assistance, we work alongside participants to develop individualized stability plans that address housing, substance use recovery, mental health support, employment readiness, and community connection. Services are structured to promote consistent engagement, positive peer accountability, and sustainable progress — particularly for women re-entering society after incarceration or exiting exploitative or unsafe situations.The Esther Residence property continues to serve as an active service hub for women and their families, providing a consistent location for group programming, case management, and essential basic needs support, just as it has for the past two decades. This model strengthens local access while ensuring services remain community-based and coordinated with municipal and nonprofit partners.

The outcomes we expect to achieve include:
- Increased housing stability
- Improved recovery engagement and reduced relapse risk
- Reduced recidivism among women re-entering society
- Improved mental health and coping capacity
- Greater connection to employment, education, and community resources
- Increased long-term self-sufficiency and stability

Success is reflected in sustained housing, consistent recovery participation, improved daily functioning, and reduced reliance on crisis-level interventions.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)? *
We utilize client satisfaction and outcome surveys that gauge client needs, the services that are being utilized and how they are being utilized, as well as recommendations for improvements. The organization also utilizes an on-going quality assurance process that reviews client needs, the services the agency provides, and how well needs are being met and any improvements that are needed.

Client eligibility criteria: *
Esther Residence is a gender-specific transitional and recovery service model serving adult women who are exiting incarceration, or are in the midst of other significant life transitions such as completing a residential substance dependence program.

Describe any fee or payment structure your organization charges for services: *
Basic needs support is provided free of charge. This includes but is not limited to food, clothing, baby items, pet items, household goods, and toiletries.

If someone has MaineCare in place, the agency will submit claims to MaineCare for case management services or other billable services. The women residing at Esther Residence accessing these services are not billed, even if they do not have MaineCare coverage.

Women who live at Esther Residence pay monthly rent averaging $750 to $1000. This is far below the local rental rate and includes all utilities, laundry, and access to 24 hour on-site support.

Describe services provided: *
Saint Andre Home provides the following services to qualified residents of the City of Biddeford and surrounding communities:
- Peer recovery support groups
- Individual case management and stability planning
- Substance use recovery support and referral coordination
- Behavioral health navigation and community resource referrals
- Housing navigation and application assistance
- Employment and education navigation support
- Life skills workshops and structured group programming
- Community-building activities and women's support gatherings
- Restorative tattoo services to help survivors reduce visible reminders of exploitation, abuse, or past trauma
- Access to basic needs resources including the Courage Clothing Closet and Empowerment Pantry
- Access to showers and laundry facilities
- Public education and awareness sessions related to exploitation, recovery, and re-entry

All services are delivered using a trauma-informed framework that prioritizes dignity, confidentiality, and relationship-based support.

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: *
No, Saint Andre Home does not maintain a physical facility within the City of Biddeford. Esther Residence, which is our Southern Maine service hub, is located in neighboring Saco.However, Saint Andre Home provides services to residents throughout the Southern Maine region, including individuals residing in Biddeford. Participants from Biddeford access services through direct outreach, referrals from municipal agencies and community partners, and self-referral. The Saco location is within close geographic proximity and is accessible to Biddeford residents.Our services are not limited by municipal boundaries, and we regularly serve individuals from multiple surrounding communities. Biddeford residents are eligible to participate in peer support groups, case management, recovery support services, housing and employment navigation, and access to basic needs resources. The requested funding will directly support services utilized by Biddeford residents.

Define a unit of service as it pertains to the program: *
A unit of service is defined as one documented service interaction with a participant, including individual case management sessions, peer recovery group participation, housing or employment navigation appointments, or basic needs resource visits.

Does your agency collaborate with any other non-profit organizations to maximize the use of the funds you receive? If yes, please explain. *
Saint Andre Home has a long-standing history of partnering, collaborating and referring with/to other non-profit organizations to ensure that women's needs, as well as the needs of their families are met. This includes organizations like Maine Association of Recovery Residences, AccessDirect Recovery Network, Public Health Nursing, Maine Health, recovery resources such as AA and NA, and many others. We also connect with local churches to support families' needs.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent *
Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.
No

VALIDATION

Name *
I, Carey Nason, of Saint Andre Home, acknowledge the foregoing document to be true and accurate and signed the same in my capacity as Executive Director.

Name of Agency *
Carey Nason

Title *
Executive Director

Signature/Title *

Date *
2/28/2026

ATTACHMENTS

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

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

Filing Instructions

Prepared for:	Prepared by:
ST. ANDRE HOME, INC PO BOX 2373 BANGOR, ME 04402-2373	HAVERLOCK, ESTEY & CURRAN LLC CERTIFIED PUBLIC ACCOUNTANTS 8 COMMERCE COURT HAMPDEN, ME 04444-1538

2024 FORM 990

ELECTRONIC FILING:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2026.

COPY

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning JUL 1 , 2024, and ending JUN 30 , 20 25

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2024

Name of filer
ST. ANDRE HOME, INC

EIN or SSN
-*8619

Name and title of officer or person subject to tax
CAREY NASON
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	1,232,080.
2a	**Form 990-EZ** check here		**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here		**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here		**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here		**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here		**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here		**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here		**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here		**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here		**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

Copy

PIN: check one box only

[X] I authorize HAVERLOCK, ESTEY & CURRAN LLC to enter my PIN 88619
ERO firm name
Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 01119500483
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature LYNDSEY J VIOLETTE Date 01/22/26

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

LHA 402521 12-26-24

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
ST. ANDRE HOME, INC

Taxpayer identification number (TIN)
-*8619

Number, street, and room or suite no. If a P.O. box, see instructions.
PO BOX 2373

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BANGOR, ME 04402-2373

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

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

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

The books are in the care of CAREY NASON
PO BOX 2373 - BANGOR, ME 04402-2373

Telephone No. 207-282-3351 Fax No. _____

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

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

COPY

EXTENDED TO MAY 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
ST. ANDRE HOME, INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) PO BOX 2373 | Room/suite

City or town, state or province, country, and ZIP or foreign postal code BANGOR, ME 04402-2373

F Name and address of principal officer: CAREY NASON
SAME AS C ABOVE

D Employer identification number
-*8619

E Telephone number
2072823351

G Gross receipts $ 1,625,981.

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.SAINTANDREHOME.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1973 **M** State of legal domicile: ME

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE MISSION OF ST. ANDRE HOME, INC. IS TO SERVE WOMEN AND CHILDREN IN NEED; TO STRENGTHEN AND

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
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 2024 (Part V, line 2a)	5	11
6	Total number of volunteers (estimate if necessary)	6	11
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	604,408.	891,622.
9	Program service revenue (Part VIII, line 2g)	1,076.	8,788.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,025.	305,208.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	45,033.	26,462.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	664,542.	1,232,080.

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)	343,729.	463,223.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 65,977.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	278,619.	309,489.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	622,348.	772,712.
19	Revenue less expenses. Subtract line 18 from line 12	42,194.	459,368.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	3,713,447.	4,378,804.
21	Total liabilities (Part X, line 26)	139,040.	100,105.
22	Net assets or fund balances. Subtract line 21 from line 20	3,574,407.	4,278,699.

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Part II Signature Block

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

Sign Here

Signature of officer — Date

CAREY NASON, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LYNDSEY J VIOLETTE	LYNDSEY J VIOLETTE	01/22/26	☐	P01521047

Firm's name HAVERLOCK, ESTEY & CURRAN LLC — Firm's EIN **-***1013

Firm's address 8 COMMERCE COURT
HAMPDEN, ME 04444-1538 — Phone no. 207-945-5695

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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:
THE MISSION OF ST. ANDRE HOME, INC. IS TO SERVE WOMEN AND CHILDREN IN NEED; TO STRENGTHEN AND RESTORE CHILD AND FAMILY LIFE AND TO PROMOTE THE INDIVIDUAL DIGNITY OF EACH PERSON APPROACHING THE AGENCY WITH A NEED.

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 $ 649,658. including grants of $) (Revenue $ 9,965.)
COURAGELIVES PROVIDES SUPPORT AND SERVICES FOR PEOPLE AFFECTED BY AND EXPERIENCING HUMAN TRAFFICKING, EXPLOITATION AND OTHER FORMS OF ABUSE. THIS IS IN THE FORM OF BASIC NEEDS SUPPORT FOR THINGS LIKE CLOTHING AND FOOD, TRANSPORTATION, EDUCATION AND JOB SUPPORT, AS WELL AS COUNSELING AND CASE MANAGEMENT.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 649,658.

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	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*	3		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*	4		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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		X
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*	10		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*	11a	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*	11b		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*	11c		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*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21		X

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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*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		X
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*	26		X
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*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the 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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	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? *If "Yes," complete Schedule R, Part I*	33		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*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	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	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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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 2a 11			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
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		X
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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
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		X
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 the instructions and file Form 4720, Schedule N.	15		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.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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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 on 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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
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, 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 on 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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
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 on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 ME

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

CAREY NASON - 207-282-3351

PO BOX 2373, BANGOR, ME 04402-2373

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CAREY NASON EXECUTIVE DIRECTOR	40.00			X				97,538.	0.	0.
(2) CHARLENE PHILBROOK BOARD CHAIR	1.50	X		X				0.	0.	0.
(3) MARY COLOMBO VICE-CHAIR	1.50	X		X				0.	0.	0.
(4) SANDRA ALAIMO MEMBER	1.50	X						0.	0.	0.
(5) SR. CLAIRE LAMBERT SECRETARY	1.50	X		X				0.	0.	0.
(6) YVONNE BORELLI-CHASE MEMBER	1.50	X						0.	0.	0.
(7) CAROL LACHANCE, RSM MEMBER	1.50	X						0.	0.	0.
(8) MARC LAMONTAGNE FINANCE CHAIR/ASSISTANT VP	1.50	X		X				0.	0.	0.
(9) ANNA YOUNGMANN MEMBER	1.50	X						0.	0.	0.
(10) NANCY PATTERSON MEMBER	1.50	X						0.	0.	0.
(11) JOANNE ROY SR. MEMBER	1.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Subtotal**								97,538.	0.	0.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								97,538.	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, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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

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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	8,618.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	227,228.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	655,776.				
	g Noncash contributions included in lines 1a-1f	1g	$ 90,367.				
	h **Total.** Add lines 1a-1f			891,622.			
Program Service Revenue			**Business Code**				
	2a COMMUNITY SUPPORT SERV		624100	8,788.	8,788.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			8,788.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			89,415.			89,415.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a	34,979.				
	b Less: rental expenses	6b	9,694.				
	c Rental income or (loss)	6c	25,285.				
	d Net rental income or (loss)			25,285.			25,285.
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	600,000.				
	b Less: cost or other basis and sales expenses	7b	384,207.				
	c Gain or (loss)	7c	215,793.				
	d Net gain or (loss)			215,793.			215,793.
	8a Gross income from fundraising events (not including $ 8,618. of contributions reported on line 1c). See Part IV, line 18	8a	0.				
	b Less: direct expenses	8b	0.				
	c Net income or (loss) from fundraising events			0.			
	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 MISCELLANEOUS INCOME		900099	717.	717.		
	b THERAPY REVENUE		900099	460.	460.		
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			1,177.			
	12 **Total revenue.** See instructions			1,232,080.	9,965.	0.	330,493.

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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	97,538.	68,854.	19,673.	9,011.
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	276,545.	273,470.		3,075.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,391.	3,103.	178.	110.
9 Other employee benefits	58,172.	53,234.	3,059.	1,879.
10 Payroll taxes	27,577.	25,236.	1,450.	891.
11 Fees for services (nonemployees):				
a Management				
b Legal	4,439.	1,500.	2,939.	
c Accounting	25,305.		25,305.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	62,643.	11,542.	268.	50,833.
12 Advertising and promotion	1,381.	1,381.		
13 Office expenses	8,802.	7,989.	813.	
14 Information technology	9,411.	8,944.	289.	178.
15 Royalties				
16 Occupancy	22,484.	21,153.	1,331.	
17 Travel	15,600.	14,780.	820.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	16,055.	16,055.		
23 Insurance	22,439.	21,487.	952.	
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 RESIDENT EXPENSES	114,851.	114,851.		
b OTHER	2,981.	2,981.		
c SUPPLIES	1,451.	1,451.		
d FOOD AND MEALS	847.	847.		
e All other expenses	800.	800.		
25 **Total functional expenses.** Add lines 1 through 24e	772,712.	649,658.	57,077.	65,977.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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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		10.	1	1,172,739.
	2	Savings and temporary cash investments		545,162.	2	103,586.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		358.	4	40,000.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		13,600.	8	8,530.
	9	Prepaid expenses and deferred charges			9	11,424.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 697,077.			
	b	Less: accumulated depreciation	10b 279,690.	774,104.	10c	417,387.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		2,380,213.	15	2,625,138.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		3,713,447.	16	4,378,804.
Liabilities	17	Accounts payable and accrued expenses		89,333.	17	40,105.
	18	Grants payable			18	
	19	Deferred revenue		49,707.	19	60,000.
	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		139,040.	26	100,105.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,154,194.	27	1,776,015.
	28	Net assets with donor restrictions		2,420,213.	28	2,502,684.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,574,407.	32	4,278,699.
	33	Total liabilities and net assets/fund balances		3,713,447.	33	4,378,804.

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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 ... X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,232,080.
2	Total expenses (must equal Part IX, column (A), line 25)	2	772,712.
3	Revenue less expenses. Subtract line 2 from line 1	3	459,368.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,574,407.
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 on Schedule O)	9	244,924.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,278,699.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

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

2024

Open to Public Inspection

Name of the organization
ST. ANDRE HOME, INC

Employer identification number
-*8619

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).)
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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2023.** 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 ☐

17a **10% -facts-and-circumstances test - 2024.** 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 ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	431,318.	434,562.	366,594.	549,933.	883,004.	2665411.
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	2,145.	5,290.	19,039.	5,617.	8,844.	40,935.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	433,463.	439,852.	385,633.	555,550.	891,848.	2706346.
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.)						2706346.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	433,463.	439,852.	385,633.	555,550.	891,848.	2706346.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	40,723.	60,553.	68,408.	79,677.	89,415.	338,776.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	40,723.	60,553.	68,408.	79,677.	89,415.	338,776.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,551.	886.	6,746.		1,121.	11,304.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	476,737.	501,291.	460,787.	635,227.	982,384.	3056426.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	88.55 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	89.13 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	11.08 %
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	10.45 %

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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 ☐

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
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).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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.*	3b		
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.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
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.*	4b		
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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.**	6		
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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
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 line 10b below.*	10a		
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.)*	10b		

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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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
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.*	**2**		

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).*	**1**		

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?	**1**		
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).*	**2**		
3	By reason of the relationship described on line 2, above, 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.*	**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 governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b 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.*	**2a**		
b	Did the activities described on line 2a, above, 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.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b 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? If "Yes" or "No," provide details in **Part VI**.	**3a**		
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.	**3b**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:
MISCELLANEOUS REVENUE
2020 AMOUNT: $ 2,551.
2021 AMOUNT: $ 886.
2022 AMOUNT: $ 6,746.
2024 AMOUNT: $ 1,121.

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

ST. ANDRE HOME, INC

Employer identification number

-*8619

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

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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

[X] 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), 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), 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).

Name of organization

ST. ANDRE HOME, INC

Employer identification number

-*8619

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 50 MONUMENT SQ PORTLAND, ME 04101	$ 52,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	ROMAN CATHOLIC DIOCESE OF PORTLAND 510 OCEAN AVE PORTLAND, ME 04103	$ 9,167.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	ELMINA B. SEWALL FOUNDATION PO BOX 1319 PORTLAND, ME 04104	$ 60,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ARAPA 97 HAMMOND STREET BANGOR, ME 04401	$ 44,707.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	GOOD SHEPHERD SISTERS 409 POOL STREET BIDDEFORD, ME 04005	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	US DEPARTMENT OF TREASURY 1500 PENNSYLVANIA AVE WASHINGTON D.C., DC 20220	$ 227,228.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization

ST. ANDRE HOME, INC

Employer identification number

-*8619

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
7	KITTERY TRADING POST 301 US-1 KITTERY, ME 03904	$ 5,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8	WILD GRACE & CO 116 MAIN ST. BIDDEFORD, ME 04005	$ 10,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
9	JUST LOVE BOUTIQUE 907 MAIN ST LEWISTON, ME 04092	$ 25,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
10	MAINE RECOVERY COUNCIL 6 STATE HOUSE STATION AUGUST, ME 04333	$ 60,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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Name of organization: ST. ANDRE HOME, INC

Employer identification number: **-***8619

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
7	PALLETS OF PEA COATS, T-SHIRTS	$ 5,000.	11/18/24
8	BOXES OF NEW CLOTHING	$ 10,000.	11/01/24
9	RACKS, DISPLAY HARDWARE, AND NEW CLOTHING	$ 25,000.	11/02/24
		$	
		$	
		$	

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Name of organization

ST. ANDRE HOME, INC

Employer identification number

-*8619

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

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SCHEDULE D (Form 990)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization
ST. ANDRE HOME, INC

Employer identification number
-*8619

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).
☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ 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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

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

b Assets included in Form 990, Part X $ _____

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		55,000.		55,000.
b Buildings		539,679.	178,763.	360,916.
c Leasehold improvements				
d Equipment		83,488.	82,017.	1,471.
e Other		18,910.	18,910.	0.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				417,387.

COPY

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

	(a) Description	(b) Book value
(1)	INTEREST IN SCIM FOUNDATION NET ASSETS	2,625,138.
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))		2,625,138.

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

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

COPY

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

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

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

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

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

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

Part XIII Supplemental Information

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

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
ST. ANDRE HOME, INC

Employer identification number
-*8619

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		43,841.	THRIFT SHOP VALUE
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X		1,046.	COST
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (MISCELLANEOUS I)	X	0	38,880.	THRIFT SHOP VALUE
26	Other (HOLIDAY GIFTS)	X	0	6,600.	COST
27	Other ( )				
28	Other ( )				

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			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
ST. ANDRE HOME, INC

Employer identification number
-*8619

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
RESTORE CHILD AND FAMILY LIFE AND TO PROMOTE THE INDIVIDUAL DIGNITY OF EACH PERSON APPROACHING THE AGENCY WITH A NEED.

FORM 990, PART VI, SECTION A, LINE 7A:
THE CORPORATION SHALL CONSIST OF SEVEN MEMBERS, THE MAJORITY OF WHOM SHALL BE SERVANTS OF THE IMMACULATE HEART OF MARY. THEY HAVE THE FINAL RIGHT TO APPROVE AND CONFIRM THE BOARD'S SELECTION OR REMOVAL OF THE EXECUTIVE DIRECTOR AND APPOINT AND REMOVE MEMBERS OF THE BOARD.

FORM 990, PART VI, SECTION A, LINE 7B:
THE INCORPORATORS HAVE THE SOLE AND FINAL RIGHT TO QUESTIONS INVOLVING MERGER OR DISSOLUTION OF THE CORPORATION, ALTER OR CHANGE THE PURPOSE OF THE CORPORATION, CONTROL THE INVESTMENT OF THE CORPORATE FUNDS, BORROWINGS IN EXCESS OF $5,000, AND SELL CORPORATE REAL ESTATE.

FORM 990, PART VI, SECTION B, LINE 11B:
A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO THE BOARD PRIOR TO FILING WITH THE IRS. THE FORM 990 IS ALSO REVIEWED BY THE FINANCE MANAGER BEFORE IT IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:
ISSUES INVOLVING CONFLICTS OF INTEREST ARE REVIEWED ANNUALLY FOR THE BOARD AND IMMEDIATELY FOR NEW EMPLOYEES. EMPLOYEES SIGN A COMPLIANCE FORM EACH YEAR.

FORM 990, PART VI, SECTION B, LINE 15A:
COMPENSATION IS BASED UPON ANNUAL EVALUATION BY THE BOARD AND INCREASES ARE DETERMINED BASED UPON STATE RATE SETTING REIMBURSEMENT. THE BOARD MAKES THE RECOMMENDATION TO THE INCORPORATORS, WHO APPROVE OF THE INCREASE.

FORM 990, PART VI, SECTION C, LINE 18:
FORM 990'S ARE AVAILBLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
CHANGE IN FOUNDATION NET ASSETS 244,924.

COPY

SCHEDULE R
(Form 990)
(Rev. January 2025)
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

Open to Public Inspection

Name of the organization
ST. ANDRE HOME, INC

Employer identification number
-*8619

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

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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	(g) Section 512(b)(13) controlled entity? No
SERVANTS OF THE IMMACULATE HEART OF - 01-0454072, 409 POOL RD, BIDDEFORD, ME 04005	CHARITABLE	MAINE	501C3	LINE 1	N/A		X
SCIM FOUNDATION - 01-0454072 409 POOL RD BIDDEFORD, ME 04005	CHARITABLE	MAINE	501C3	LINE 1	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule R (Form 990) (Rev. 1-2025)**

LHA 432161 10-23-24

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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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

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

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

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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) SERVANTS OF THE IMMACULATE HEART OF	C	0.	CASH
(2) SCIM FOUNDATION	C	0.	CASH
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

COPY

Part VII **Supplemental Information**

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

COPY

VERIFICATION OF TAX EXEMPT STATUS

INTERNAL REVENUE SERVICE

Name of Organization: St. Andre Home, Inc.

Date of Exemption Letter: March, 1946

Exemption granted pursuant to 1954 Code section 501(c) (3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

This organization is tax exempt under the group ruling of United States Catholic Conference GEN 0928.

NAR Form BKN 9-187 (Rev. 9-80)

FORM SS-4 (3-69) PAR 4	NOTICE OF EMPLOYER IDENTIFICATION NUMBER	Please make a separate record of this number for use in case this notice is lost or destroyed	23 7388619

St. Andre Home, Inc.

283 Elm St., Biddeford, Maine 04005

York

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

NON-PROFIT ORGANIZATION
IDENTIFICATION NUMBER

Mayor Jodi L. MacPhail
Councilor Douglas Edwards
Councilor Joshua D. Parks
Councilor William Doyle

Councilor Jeffrey Onnen
Councilor William Gayle
Councilor Tricia Huot
Councilor Nathan D. Johnston

March 9, 2026

To Whom It May Concern:

On behalf of the City of Saco, I am writing in support of Saint Andre Home's efforts to refresh and reactivate Esther Residence as a continued service location for women in transition.

Esther Residence has long served women leaving incarceration and those navigating substance use recovery, mental health challenges, exploitation, and other life transitions. Saint Andre Home's stewardship of this property represents a continuation of these established services, with improvements to ensure the environment is safe, functional, and aligned with current standards of care.

Our Police Department regularly encounters individuals who benefit from stable, community-based reentry and recovery support. Ensuring that Esther Residence remains an active and well-maintained resource strengthens coordination among service providers and supports safer outcomes for individuals and the broader community.

The proposed capital improvements will allow services that have historically operated at this location to continue in a more organized, welcoming, and functional environment. Maintaining this continuity is important to our community and to the individuals working toward stability and self-sufficiency.

The City of Saco supports Saint Andre Home's commitment to responsibly steward this property and ensure its longstanding mission continues without interruption.

Sincerely,

Jodi L. MacPhail
Mayor, City of Saco

Jack Clements
Chief of Police,
City of Saco

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine.org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Food Pantry
Principal Address:	162 Elm Street
	Biddeford, ME 04005
Executive Director:	Don Bisson
Contact Person/Phone Number:	Don Bisson / 207-282-4771
Est. Total Agency Budget for 2025/2026:	$322,715
Actual 2025/2026 Budget:	$169,591 Fiscal Year to Date (June 1 2025 - December 15 2025)
Amount requested from the	

City of Biddeford: $40,000

What percent of your annual budget does this request represent: 11%

What percent of this request will be used towards salaries: 0%

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's 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 and surrounding towns who cannot afford to purchase food for themselves and their families.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

The Biddeford Food Pantry is a non-profit 501(c)3 organization that provides food at no cost to the citizens of Biddeford and surrounding towns who cannot afford to

How is that need determined or measured?

We keep daily tallies of the number of families that we help with their location data and the number of times per month they use our services. Families can utilize our services once per week. We compile that information into weekly and monthly reports and determine the need.

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 meet the need by providing food, drinks, paper goods, diapers, and other essential items. We provide a large box and two bags of items each week including fresh produce, meat and deli, dry goods, prepared meals, bread and bakery items, milk, canned vegetables, beans and fruit, and other items when available. We give all of this out free of charge. It is a policy of the pantry to never turn anyone away, and that policy applies when our pantry is closed. If a person needs food during a time we are closed, and our volunteers are working on administration, donation sorting, stocking, and inventory, we will still give them food. The outcome that is expected is that the people in our community will be fed and relieved of the stress of having to feed their family.

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

The pantry holds an annual board meeting that reviews our statistics. During this meeting the budget and yearly P&L is discussed.

Client eligibility criteria:

None.

Describe any fee or payment structure your organization charges for services:

There is no fee or payment structure to access any of our services.

Describe services provided:

Free food, beverages, paper goods, diapers, pet food, as well as any other items that are weekly donated.

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.

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

One box of food that will feed a family of 4 for a week. The box costs the pantry approximately $10.

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

Yes, the Biddeford Food Pantry partners with other nonprofits to maximize the use of the funds we receive. We regularly coordinate with area food pantries in Saco, Kennebunk, and Alfred to source additional donated goods, and ensure that our busy pantry has enough supplies for each week.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

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.

Part 2

What accommodations are made to those applicants with zero income?

All are welcome. There are no income requirements to access are services.

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.

If any agency does not maintain certain financial information please write NA in section provided

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

We have third party accounting prepare and file our taxes.

Funding sources for program:

REVENUE	$430,000			
FY27 Request for Funding	% of Salaries	% of Programming		
$40,000	0%	100%		
Other Revenue $390,000	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal	City of Biddeford	$35,000	$35,000	$40,000
JTPA				
3RD Party	Public Support	$190,000	$156,402	$210,000
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	Multiple	$15,000	$61,103	$55,000
Other Income/Surplus	Corporate Contributions	$150,000	$55,789	$165,000
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits	Salary for Director	$32,000	$0	$32,000
Other operating expenses		$290,715	$161,796	$335,250

Total number of individuals served (unduplicated): 7,549 individuals, 2,670 households

Total number of units provided: 17,068

Total number of individuals served from Biddeford: 4,317

Percent of total client count that are residents of the City of Biddeford: 57%

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

City of Saco provided $1,000 in support in FY23/24 and FY24/25.

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:

$9.75

Unit of service cost: Cost of providing food to a family of 4 for one week

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

Our board of directors, 5 members

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

All 5 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.

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 Fundraiser	Biddeford Residents	$9,000	$160,000	11/15-12/31
Grant	All applicable grants	$0	$55,000	All Year
Corporate Contributions	Local and regional companies	$0	$165,000	All Year
Public Support	General Public	$1,000	$40,000	All Year

VALIDATION

I, Donald R Bisson, of Biddeford Food Pantry
(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 Bisson Pres./Mngr. 12/22/25
Signature/Title Date

ADDITIONAL INFORMATION

Each year, the demand for our services increases, with a growing number of first-time visitors and households facing food insecurity for the first time. In 2024, we provided more than a half a million pounds of food to more than 7,800 individuals, nearly 30% of whom were children. We have increased our service to meet this increased demand. Visits to the pantry this quarter have increased 27% year over year, and we expect that number to continue to rise. We offer culturally appropriate options, such as Halal meats, to ensure inclusivity in our services.

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)

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0029

In reply refer to: 4077391934
Apr. 18, 2018 LTR 4168C 0
01-0378369 000000 00
00037539
BODC: TE

BIDDEFORD FOOD PANTRY
% DONALD R BISSON
162 ELM ST
BIDDEFORD ME 04005-2349

078523

Employer ID number: 01-0378369
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Feb. 26, 2018, about 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).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

4077391934
Apr. 18, 2018 LTR 4168C 0
01-0378369 000000 00
00037540

BIDDEFORD FOOD PANTRY
% DONALD R BISSON
162 ELM ST
BIDDEFORD ME 04005-2349

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

BIDDEFORD FOOD PANTRY

Our Mission

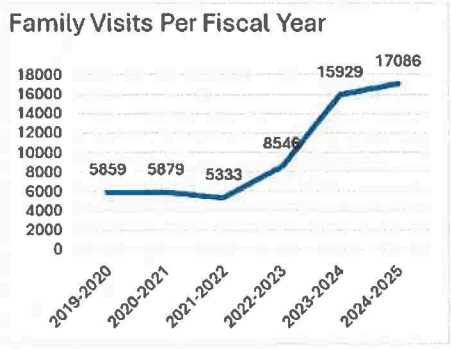
The Biddeford Food Pantry is a non-profit 501(c)(3) organization that provides food at no cost to the citizens of Biddeford and surrounding towns who cannot afford to purchase food for themselves and their families. Established in 1981 by Rita Riley, we are **Maine's oldest food pantry.**

Our Impact

Each year, the demand for our services increases, with a growing number of first-time visitors and households facing food insecurity for the first time. Visits to the pantry this quarter have increased 20% year over year.

Every week, more than 350 families receive our support—free of charge. We distribute healthy food—including fresh produce, dairy, frozen meats, and shelf-stable items—to families, children, older adults, and individuals. We do not discriminate, and all are welcome. No proof of residency or income is required to access our services. **No one leaves without food.**

552,000lbs of food to **7,800** individuals, more than **30%** of whom were children.



Bidddeford Food Pantry | 162 Elm St, Biddeford, ME 04005
(207) 282-4771 | biddefordpantry@yahoo.com | biddefordfoodpantry.org
Open Tuesday - Wednesday - Thursday 8:00AM - 11:00AM

Biddeford Food Pantry FY26 Budget

	Budget Jun '25 - May 26
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	$150,000
Individual Contributions	$190,000
Grant	$50,000
Total Income	$390,000
Expense	
Contract Services	
Accounting Fees	$975
Outside Contract Services	$13,000
Facilities and Equipment	
Electrician	$4,500
Equip Rental and Maintenance	$15,000
Utilities	$15,000
License Fees	$1,000
Operations	
Food Purchase	
Good Shephard Food Bank	$135,000
Other Stores	$50,000
Insurance - Liability, D and O	$6,000
Postage, Mailing Service	$520
Printing and Copying	$8,000
Supplies	$10,500
Telephone, Telecommunications	$4,500
Wet Waste Removal	$6,000
Other Types of Expenses	
PayPal Fees	$1,000
Payroll Expenses	$32,000
Snow Removal	$5,000
Travel and Meetings	
Total Travel and Meetings	
Truck repair	
Fuel	$5,500
Maintenance	$6,000
Volunteer Recognition	
Volunteer Recogntion Outing	$1,000
Volunteer Recognition - Other	$2,200
Total Expense	$322,715
Net Ordinary Income	$67,285
Other Income/Expense	
Other Income	
Bank Interest	$1,500

Biddeford Food Pantry FY27 Budget

	Jun '26 - May 27
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	$165,000
Individual Contributions	$210,000
Grant	$55,000
Total Income	$430,000
Expense	
Contract Services	
Accounting Fees	$1,500
Outside Contract Services	$15,000
Facilities and Equipment	
Electrician	$4,950
Equip Rental and Maintenance	$16,500
Utilities	$16,500
License Fees	$1,100
Operations	
Food Purchase	
Good Shephard Food Bank	$175,500
Other Stores	$65,000
Insurance - Liability, D and O	$6,900
Postage, Mailing Service	$598
Printing and Copying	$9,500
Supplies	$11,550
Telephone, Telecommunications	$4,950
Wet Waste Removal	$6,600
Other Types of Expenses	$0
PayPal Fees	1397
Payroll Expenses	$3,200
Snow Removal	6985
Travel and Meetings	0
Total Travel and Meetings	0
Truck repair	0
Fuel	$6,000
Maintenance	$10,000
Volunteer Recognition	0
Volunteer Recogntion Outing	$1,100
Volunteer Recognition - Other	$2,420
Total Expense	$367,250
Net Ordinary Income	$62,750
Other Income/Expense	0
Other Income	0
Bank Interest	$2,419
Net Income	**$65,169**
Projected Capital Expense	$0

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name: Community Roots Farm

Principal Address: 36 Bradbury St Biddeford Maine

Executive Director: Evan Greeson

Contact Person/Phone Number: Evan Greeson, 716 473 8123

Est. Total Agency Budget

for 2025/2026: NA

Actual 2025/2026 Budget: $3,720

Amount requested from the
City of Biddeford: $10,800

What percent of your annual budget does this request represent: 38%

What percent of this request will be used towards

salaries:_____65%_____ What percent of this request will be used

towards direct services/programming:___35%_____ Please provide your agency's

mission statement: Community Roots Farm's mission is to provide fresh organic produce free of

charge to nonprofits combating food insecurity in Biddeford Maine.

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses: Fresh organic produce is often hard to come by at food pantries and other related organizations.

How is that need determined or measured?

The need has been determined by talking with local nonprofits, all have expressed a need for more fresh organic produce.

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)

Community Roots Farm's Youth Full Maine program is attempting to meet that need by providing Youth

Full Maine with fresh organic produce free of charge. In 2025 we provided Youth Full Maine with approximately 500lbs ($2,100), of produce for free. In the future we hope to grow our operation to be able to provide larger amounts of produce and supply other local nonprofits as well.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)?
Client eligibility criteria: NA

Describe any fee or payment structure your organization charges for services: NA

Describe services provided: Community Roots Farm's Youth Full Maine Program provides Youth Full Maine with fresh organic produce free of charge.

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: No. Community Roots farm provides services for the residents of Biddeford by providing local nonprofits with fresh organic produce free of charge.

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

Does your agency collaborate with any other non-profit organizations to maximize the use of the

funds you receive? If yes, please explain.

Yes, Community Roots Farm partners with Biddeford Community Gardens and York County Food Council. Volunteers from both organizations help on the farm.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent NA

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

Part 2

What accommodations are made to those applicants with zero income? NA

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
10,800	100	100		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				10,800
JTPA				
3RD Party	Donations		840	800
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	Lighthouse Credit Union, Bangor Savings Bank Foundation, Saco Valley Credit union			15,000
Other Income/Surplus	Fundraising event ticket sales,		1.015	1,000
In-kind Contributions				
Totals:			**1,855**	**27,600**
EXPENSES			**3,719**	**28,300**
Salaries/Benefits				7,000

Other operating expenses				21,300

Total number of individuals served (unduplicated):
Total number of units provided: 1,500 per month

Total number of individuals served from Biddeford: 100%

Percent 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? NA

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: NA

Unit of service cost: NA

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

2

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

2

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

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

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	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates

	possible)			
Sacred profane Fundraising event*	Biddeford residents	100	300	tbd
Banded brewing Fund raising event*	Biddeford residents	100	300	tbd
Lucky Pigeon Fundraising event*	Biddeford residents	100	300	tbd
Lambs Fundraising event	Portland residents	100	300	tbd
Round Turn Fundraising Event	Biddeford residents	100	300	tbd

VALIDATION

I, Evan Greeson, of Community Roots Farm
(Name) (Name of Agency)

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

Owner.
(Title)

Evan Greeson 2/24/2026
Signature/Title Date

*****ADDITIONAL INFORMATION*****

Community Roots Farm
Youth Full Maine Program
2026

Overview

Community Roots Farm's Youth Full Maine program's goal is to provide Youth Full Maine(YFM) with local organic produce free of charge. YFM manages food pantries in pre-k through 12th grade schools and hosts regular fresh produce distributions at schools, neighborhood sites, and summer lunch program sites. YFM serves approximately 1500 individuals every month. In their first season of partnership, Community Roots Farm provided 500lbs ($2,100), of fresh organic produce. In 2026, YFM and Community Roots Farm entered into a Fiscal Sponsorship agreement to further develop the program.

2026 Goals

- Increase donated produce to at least 800lbs.
- Increase volunteer opportunities and community engagement on the farm through monthly volunteer work days.
- Acquire grant and municipal funding to ensure farm sustainability and further development of the program.

Budget

YFM 2026 Program Budget	
Budget Item	Cost
Tools	2,462.75
Materials	1,339
Personnel Hrs	7,000
Fundraising	6, 414
Total	10,801.75

Tools	amount	cost	total
broad fork	2	260	520
cobra weeder	5	32	160
totes	5	20.75	103.75
shovel	2	28	56
wheel barrow	2	150	300
protect net 820'	1	895	895
row cover staples 25 ct	6	28	168
irrigation timer	1	80	80
earth way seeder	1	180	180
		Total	2462.75

Materials	amount	cost	total
straw mulch bales	10	25	250
potatoes 50 lb	3	60	180
t posts	8	13	104
cattle panels 50 ft	2	35	70
bio twine	3	20	60
wood stakes 12 pack	3	6	18
silage tarp 50x100	1	540	540
cover crop seed 50 lbs	1	117	117
		total	1339

Fundraising	amount	cost	total
Grant writer	1	5,414	5414
print materials	1	1000	1000
		total	6414

Board of Directors
James Allen, President
Kate Brown
Jeanette Garvilles, Treasurer
Brittany Jackson
Dave Nelson
Ashlee Parker
Cole Roland, Co-Vice President
Haley Savoie, Secretary
Matthew Sudsbury-Francois, Co-Vice President
Michael Wentworth

Advisory and Ex-Officio
Lori Williams

Staff
Katie Brown
Executive Director

Samantha Gaboury
Operations Manager

Candace Lee
School Programming/Food Distributions Coordinator

Bear Geister
Food Resource Coordinator

Wylie Bedard
UNE Intern

Hunger Partners
United Way of Southern Maine
Good Shepherd Food Bank of Maine

February 23, 2026

To Whom It Concerns:

I am writing about the cherished partnership between Community Roots Farm and Youth Full Maine.

Evan Greeson has developed a model produce growing project that has become critical to the variety and volume of nourishing foods that YFM now distributes among children, senior citizens, and other struggling adults who are food insecure, all across York County, Maine.

As Evan was preparing to order seeds for the first growing season of Community Roots Farm, we met to go over the kinds of fruits and vegetables that are most coveted and familiar to the people we serve through our school food pantries and community-wide free food distributions across York County. Then, from June through October, Evan and his volunteers grew and delivered to us the most beautiful, delectable varieties of leafy greens, tomatoes, potatoes, onions, herbs, beans, squash, et cetera. We in turn put these items out on tables in targeted towns and neighborhoods each week and let children and adults chose for themselves what items they wanted to take home to prepare for themselves. Every distribution all of the produce left with happy, excited people.

Youth Full Maine attempts to tackle and end food insecurity by:

1. Providing nourishing food for people who struggle to obtain enough.
2. Teaching and empowering people to prepare and enjoy locally grown, nutritionally critical foods that they themselves can also learn to grow.

Our partnership with Community Roots Farm allows us to excel at both, and we continue to look for any way we can to support this endeavor and to pull in more partners to keep this going.

Please don't hesitate to contact me for more information

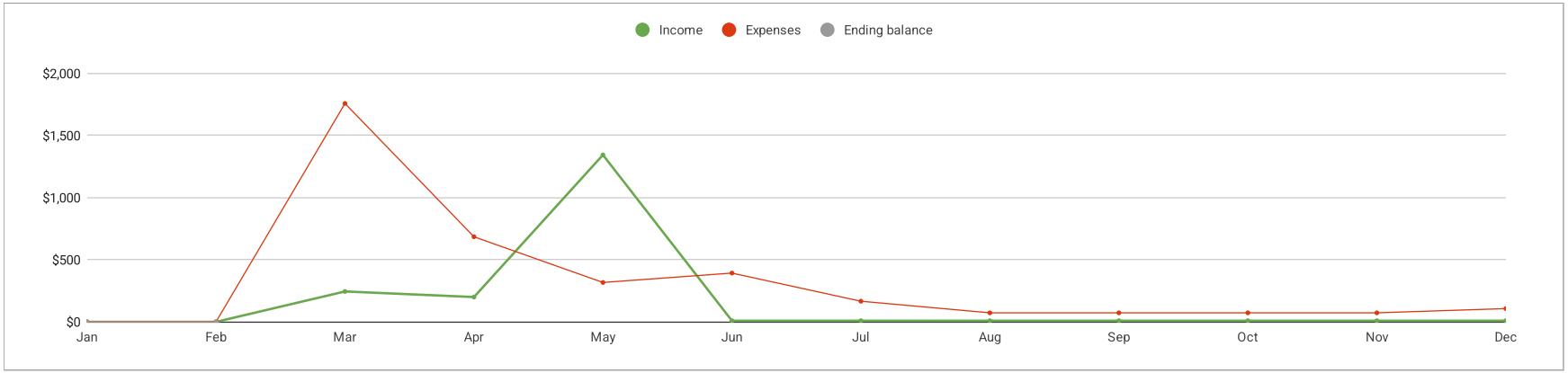
With best regards,

Katie Brown
Executive Director

Youth Full Maine – P.O. Box 745, Biddeford, ME 04005
(207) 409-0327 – info@youthfullmaine.org
YFM is a nonprofit 501(c)(3) charitable organization – EIN# 84-2983541

	Income	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	*Average*
Sales	***Monthly totals:***	$0	$0	$245	$200	$1,344	$9	$9	$9	$9	$9	$9	$9	$1,855	$155
	Subscriptions	$0	$0	$0	$0	$9	$9	$9	$9	$9	$9	$9	$9	*$75*	*$6*
	Fundraising Events Ticket Sales					$1,015	$0	$0	$0	$0	$0	$0	$0	*$1,015*	*$127*
	Donations	$0	$0	$245	$200	$320	$0	$0	$0	$0	$0	$0	$0	*$765*	*$64*
														$0	*$0*
														$0	*$0*

	Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	*Total*	*Average*
Equipement and supplies	***Monthly totals:***	$0	$0	$1,686	$277	$0	$320	$93	$0	$0	$0	$0	$0	$2,376	$198
	tools/materials			$939	$277		$320	$93						*$1,630*	*$407*
	soilamendments			$309										*$309*	*$309*
	seeds			$438										*$438*	*$438*
general administrative	***Monthly totals:***	$0	$0	$73	$408	$317	$73	$73	$73	$73	$73	$73	$107	$1,343	$112
	Dues & Subscriptions			$73	$73	$73	$73	$73	$73	$73	$73	$73	$107	*$764*	*$76*
	fundraising materials				$235	$244								*$479*	*$240*
	event costs				$100									*$100*	*$100*
														$0	*$0*
														$0	*$0*



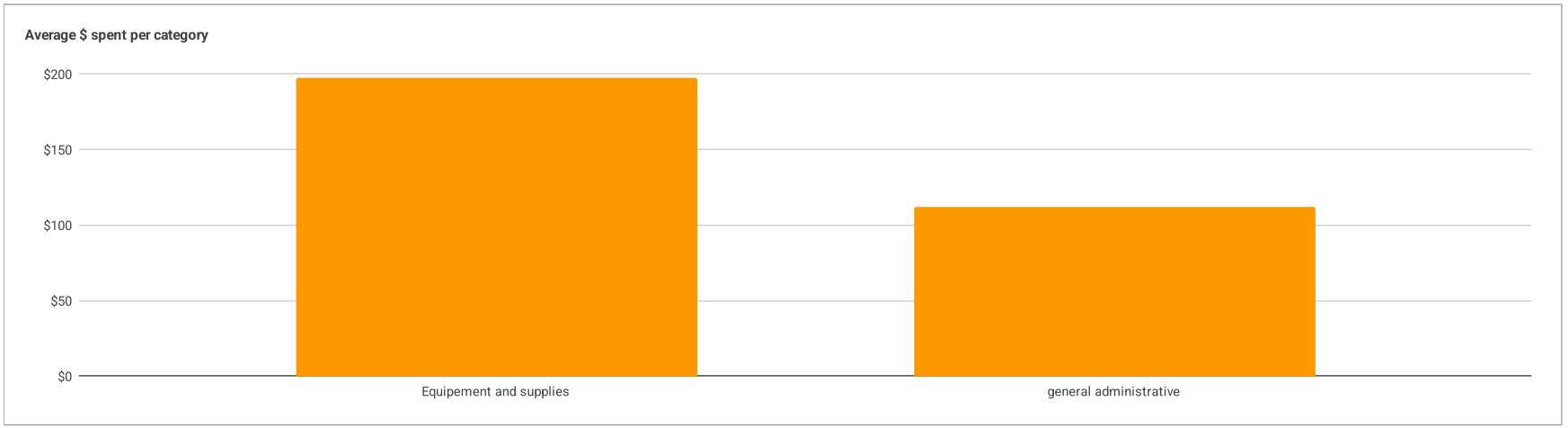
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	*Total*	*Average*
Income	$0	$0	$245	$200	$1,344	$9	$9	$9	$9	$9	$9	$9	*$1,855*	*$186*
Expenses	$0	$0	$1,759	$685	$317	$393	$166	$73	$73	$73	$73	$107	*$3,720*	*$372*
Net savings [1]	$0	$0	-$1,514	-$485	$1,027	-$384	-$157	-$64	-$64	-$64	-$64	-$98	-$1,864	*$1,027*
Ending balance [2]	$0	$0	-$1,514	-$1,999	-$972	-$1,356	-$1,512	-$1,576	-$1,640	-$1,703	-$1,767	-$1,864		

Income

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	*Total*	*Average*
Sales	$0	$0	$245	$200	$1,344	$9	$9	$9	$9	$9	$9	$9	*$1,855*	*$155*

Expenses

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	*Total*	*Average*
Equipement and supplies	$0	$0	$1,686	$277	$0	$320	$93	$0	$0	$0	$0	$0	*$2,376*	*$198*
general administrative	$0	$0	$73	$408	$317	$73	$73	$73	$73	$73	$73	$107	*$1,343*	*$112*


Average $ spent per category
$200
$150
$100
$50
$0
Equipement and supplies
general administrative

[1] Total of Income - Expenses

[2] This total includes the 'Starting Balance' from the 'Setup' tab.

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

DEPARTMENT OF THE TREASURY

Date: JUL 20 2020

YOUTH FULL MAINE
C/O BIDDEFORD MIDDLE SCHOOL
25 TIGER DRIVE
BIDDEFORD, ME 04005-3474

Employer Identification Number:
84-2983541
DLN:
26053588004080
Contact Person:
DEL TRIMBLE ID# 31309
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
July 22, 2019
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.

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 to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

YOUTH FULL MAINE

Sincerely,

Stephen a merton

Director, Exempt Organizations
Rulings and Agreements

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

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

C Name of organization: Youth Full Maine
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): P.O. Box 745
Room/suite:
City or town: Biddeford
State: ME
ZIP code: 04005
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 84-2983541

E Telephone number: 207-3910185

G Gross receipts $: 483,572

F Name and address of principal officer: Katie Brown 51 Congress Street, Portland, ME 04101

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.youthfullme.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2019

M State of legal domicile: ME

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
To provide nourishing food for York County students who have food insecurity to positively impact their health and learning.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	8
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	228,068	483,413
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38	159
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	228,106	483,572

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)	70,373	135,388
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	88,812	342,807
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	159,185	478,195
19	Revenue less expenses. Subtract line 18 from line 12	68,921	5,377

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	131,103	33,437
21	Total liabilities (Part X, line 26)	2,670	16,435
22	Net assets or fund balances. Subtract line 21 from line 20	128,433	17,002

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: Katie Brown
Date:
Type or print name and title: Executive Director

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Crystal Rogers	Crystal Rogers	6/12/2025		P01834470

Firm's name: Crystal Rogers Tax Prep LLC — Firm's EIN: 81-3829762
Firm's address: 19 Main Street, Unit 2, Gray, ME 04039 — Phone no.: 207-838-9181

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)

HTA

Electronic Filing Only

City of Biddeford
205 Main Street/PO Box 586
Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2027

Please complete the following information and return to the City of Biddeford. Applications may be emailed to shelly.macneill@biddefordmaine,org or hard copies may be mailed to the attention of, or hand delivered to, the City Manager's Office. If additional space is required for any section or requested information, please attach the labeled additional portion; complete with section number and information requested, to the end of the application.

Applications must be received no later than **March 1, 2026**. Applications received after March 1st will NOT be considered. Applications that are not legible will not be accepted. **If your funding request is under $5,000.00 you are only required to complete Part 1 and validation portion. Requests above $5,000.00 must complete Part 1 and Part 2 and validation portion.**

*****THERE IS A PAGE AT THE END OF THE APPLICATION FOR ANY ADDITIONAL INFORMATION*****

PART 1

AGENCY INFORMATION

Applicant Agency Name:	Biddeford Saco Chamber of Commerce
Principal Address:	28 Water St
	Biddeford, ME 04005
Executive Director:	Alexander MacPhail
Contact Person/Phone Number:	207-282-1567
Est. Total Agency Budget for 2025/2026:	$150,000
Actual 2025/2026 Budget:	$143,000
Amount requested from the	

City of Biddeford: $10,000

What percent of your annual budget does this request represent: 6%

What percent of this request will be used towards salaries: 0

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement:

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses:

For 100 years the Chamber of Commerce has served as a vital link between municipal, county and state programs and the businiess community, including non-profits, downtown organizations and more who all benefit.

How is that need determined or measured?

By providing educational oportunities and more for the community as a whole that need is greater now more than it has ever been.

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 contribute well more than $10,000 by offering hiring events, educational meetings, local pop ups and showcases on behalf of and inconjuntion with the City of Biddeford as a whole. We hold public events such as Beach Bash, we partner with HOB and provide year round opportunities for everyone with programs like Restaurant Week and more. We also provide great connections with our neighbor across the river in Saco and act as a mid point for relations and increased connectivity.

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

We have a Board of Directors and an Executive Committee that meet monthly and evaluate all positions.

Client eligibility criteria:

NA

Describe any fee or payment structure your organization charges for services:

general membership

Describe services provided:

Hiring events, educational meetings, local pop ups and showcases on behalf of and inconjuntion with the City of Biddeford

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 serve as an anchor on Water St for almost 20 years

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

NA

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

100% and all local non profits are active members of our organization.

Has your 501C-3 status been revoked with the past 5 years for any reason? If yes, explain. If not a 501C-3 please identify your Fiscal agent

NA

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

Part 2

What accommodations are made to those applicants with zero income?

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

If any agency does not maintain certain financial information please write NA in section provided

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

Funding sources for program:

REVENUE				
FY27 Request for Funding	% of Salaries	% of Programming		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2025/2026	RECEIVED FOR FY 2025/2026	BUDGETED FOR FY 2026/2027
Federal				
State				
County				
Municipal				
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus				
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits				
Other operating expenses				

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?

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

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

Unit of service cost: _____

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

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

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

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

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

VALIDATION

I, Alexander MacPhail, of Biddeford saco Chamber of Commerce

(Name) (Name of Agency)

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

(Title)

ACM

Signature/Title

3/1/26

Date

*****ADDITIONAL INFORMATION*****

2026 Projected Income/Expenses Saco Pathfinders Snowmobile Club

Income

DIFW Annual Stipend		$	6,300.00
City of Saco (Snowmobile Registrations and additional trail funds)		$	5,000.00
Town of Scarborough (Snowmobile Registrations)		$	2,800.00
City of Biddeford (Snowmobile Registrations)		$	1,600.00
Town of Dayton (Snowmobile Registrations)		$	800.00
OOB Car Show Food Sales (Weather permitting)		$	2,500.00
Gun Raffle		$	1,500.00
Memberships (Family 80 @ $35 each)		$	2,800.00
Memberships (Business 25 @ $50 each)		$	1,250.00
Kitchen		$	1,800.00
Trail Donations		$	750.00
Kart Racing (5 Summer Races $1500 +/- per race Weather Permitting)		$	7,500.00
	Total	**$**	**34,600.00**

Expenses

Beaupre Fules (K1)		$	2,500.00
Beaupre Fuels (Propane)		$	1,800.00
Commercial Insurance (Paquin Carrol $575 quarterly)		$	2,300.00
Kitchen/Food Supplies		$	1,400.00
CMP		$	2,300.00
ATV Payment (22 payments remaining @ $392 each)		$	4,704.00
Bridge Decking (300 planks @ $10 each)		$	3,000.00
Bridge Screws (2 boxes @ $320 each)		$	640.00
Wooden Stakes for Trails		$	455.00
Equipment Repairs (ATVs, Snowmobiles, Tractor, Snow Drags)		$	2,200.00
Clubhouse Maintenance		$	1,500.00
Race Expenses (Trophies, NKA Insurance, Clay for Track)		$	2,500.00
Maine Snowmobile Assoc. ($15 per membership 105 total)		$	1,575.00
Post Office Box		$	396.00
	Total	**$**	**27,270.00**

In response to the most commonly asked and direct questions submitted by Councilors Vadnais, Cote, and Doughty:

1. **How was the $80,000 award spent?** Please see attached. Our indirect cost rate is 9.29%.
2. **Staff qualifications**: Donna Dwyer, CEO, has 26 years of experience leading social service organizations and holds an MBA, a Certificate of Advanced Study in Educational Leadership, and a Master's degree in Special Education. Tina Burns, Director of Operations/Finance, has 25 years of experience in program development, youth case management, expertise in accounting and QuickBooks, state and federal grant administration, and program design. Three staff members have experience in social services case management. Two staff members are former MPTC teen participants; nine staff members are full-time, and two are part-time. Forty-two volunteers contributed 1,250 hours.
3. **Partnerships:**

    - Biddeford School Department – youth referrals, brainstorming, triaging trauma
    - Department of Health and Human Services – guidance, resources, and funding
    - Maine Behavioral Health – Behavioral health resources and referral
    - Wayside – food donations
    - Coastal Healthy Communities Coalition - a community coalition designed to prevent youth substance use
    - UNE/USM/St Joseph's/SMCC/YCCC – Behavioral health interns
    - Community Partners - Volunteers, resources, referrals, funding, and in-kind support

    Trusted Resources for ICE/Border Patrol Support:

    - Jeremy Ray – Biddeford Superintendent (207) 671-8067
    - Liam LaFountain – Biddeford Mayor (207) 727-8551
    - Preparing for and Responding to Immigration Enforcement Activity in Maine
    - Maine Immigrants' Rights Coalition (MIRC) Resource Hub
    - ILAP: Help for a person whom immigration officials have detained
    - MIRC Hotline: (207) 544-9989

    Report active ICE sightings by calling this number. If you have non-urgent information or requests, you can text the hotline.

The City Manager recommends a 30% reduction across all agency requests, from $1,646,000 to $1,146,000. I would recommend that **Caring Unlimited, YouthFULL Maine, Bon Appétit,** and the **Biddeford Food Pantry** be awarded their full ask, given the critical nature of their services. I also appreciated Councilor Doughty's inquiry into the McArthur Library's endowment.

Thank you,
Donna

FMI: 207-854-2800 | myplaceteencenter.org
Short-term: Keep kids safe, warm, fed, and loved. **Long-term:** Develop scaffolded skill sets to foster healthy and vibrant adulthood.
Physical Locations: 755 Main Street, Westbrook, ME, and 75 Bacon Street, Biddeford, ME
Administration/Mail: 755 Main Street, Westbrook, ME 04092

My Place Teen Center, Inc.
Statement of Activity by Class
July 1, 2025 - March 20, 2026

	Admin - Cumberland	Prog - Cumberland	FR - Cumberland	CC Total	Admin - York	Prog - York	FR - York	YC Total
Revenue								
4040 Cities of Westbrook & Biddeford		109,771.00		109,771.00		80,000.00		80,000.00
4090 Grants		506,657.29		506,657.29		295,749.37		295,749.37
4091 Major Individual Gifts ($1,000 or more)		17,005.00		17,005.00		5,071.92		5,071.92
4125 Individual Donations ($999 or Less)		23,679.74		23,679.74		2,810.00		2,810.00
4145 Corporate/Club/Church/Local Buz Gifts		31,806.24		31,806.24		15,662.50		15,662.50
4151 Special Events		10,552.78		10,552.78		31,360.00		31,360.00
Total Revenue	**$ 0.00**	**$ 699,472.05**	**$ 0.00**	**$ 699,472.05**	**$ 0.00**	**$ 430,653.79**	**$ 0.00**	**$ 430,653.79**
Gross Profit	**$ 0.00**	**$ 699,472.05**	**$ 0.00**	**$ 699,472.05**	**$ 0.00**	**$ 430,653.79**	**$ 0.00**	**$ 430,653.79**
				62%				**38%**
Expenditures				0.00				0.00
5010 Salaries & Wages	22,665.49	235,149.49	13,999.25	271,814.23	22,665.28	231,064.50	13,999.25	267,729.03
5040 Payroll Taxes	1,847.60	19,538.90	1,116.04	22,502.54	1,847.52	18,896.38	1,116.04	21,859.94
5050 Employee Benefits				0.00				0.00
50501 Health Insurance	3,120.59	29,832.68	1,259.53	34,212.80	3,120.59	27,439.52	1,259.52	31,819.63
50502 Dental Insurance	491.15	1,013.01	106.28	1,610.44	491.15	933.55	106.29	1,530.99
50503 401K ER expense	1,260.12	6,267.70	939.32	8,467.14	1,260.09	8,236.19	939.32	10,435.60
50507 Vision Insurance	16.74	43.06		59.80	16.79	25.38		42.17
Total 5050 Employee Benefits	**$ 4,888.60**	**$ 37,156.45**	**$ 2,305.13**	**$ 44,350.18**	**$ 4,888.62**	**$ 36,634.64**	**$ 2,305.13**	**$ 43,828.39**
5070 Other Personnel/Volunteer Expense	34.02			34.02	103.68			103.68
5072 Staff Development/Professional	12.50	665.00		677.50	12.50	570.00		582.50
5073 Employee Expenses	3,345.29	117.32		3,462.61	2,369.09	275.00		2,644.09
5073a Employee Background Check & Hiring Expenses		102.23		102.23				0.00
Total 5073 Employee Expenses	**$ 3,345.29**	**$ 219.55**	**$ 0.00**	**$ 3,564.84**	**$ 2,369.09**	**$ 275.00**	**$ 0.00**	**$ 2,644.09**
5080 Volunteer Appreciation Expenses	870.15	811.11		1,681.26	490.00	8.00		498.00
Total 5070 Other Personnel/Volunteer Expense	**$ 4,261.96**	**$ 1,695.66**	**$ 0.00**	**$ 5,957.62**	**$ 2,975.27**	**$ 853.00**	**$ 0.00**	**$ 3,828.27**
5100 Contracted Services	675.00	5,400.00	675.00	6,750.00	675.00	5,400.00	675.00	6,750.00
5105 Fundraising / Event Expenses				0.00		18.46	926.75	945.21
5111 Legal Fees	4,124.75			4,124.75	34.74			34.74
5112 Accounting Fees	10,000.00			10,000.00	10,000.00			10,000.00
5113 Information Services (IT expenses)	-24.22		292.50	268.28	40.00		292.50	332.50
5113a DHHS IT Subcontracts	517.50	2,340.00		2,857.50	517.50	2,340.00		2,857.50
5113b DHHS IT Supplies	225.00	582.74		807.74	225.00	582.73		807.73
Total 5113 Information Services (IT expenses)	**$ 718.28**	**$ 2,922.74**	**$ 292.50**	**$ 3,933.52**	**$ 782.50**	**$ 2,922.73**	**$ 292.50**	**$ 3,997.73**
5125 Payroll Service Fees	63.75	510.63	63.73	638.11	63.76	510.58	63.75	638.09
5202 Business Insurance	1,277.02	10,366.73	1,277.01	12,920.76	1,277.02	10,366.71	1,277.01	12,920.74
5202a Workers Comp - (MEMIC)	237.31	1,849.98	110.37	2,197.66	265.57	1,868.81	110.37	2,244.75
Total 5202 Business Insurance	**$ 1,514.33**	**$ 12,216.71**	**$ 1,387.38**	**$ 15,118.42**	**$ 1,542.59**	**$ 12,235.52**	**$ 1,387.38**	**$ 15,165.49**
5305 Printing and Reproduction	472.36			472.36	502.27			502.27
5310 Supplies & Materials	3,168.45	2,594.50		5,762.95		575.47		575.47
5310a PPE		30.00		30.00		60.93		60.93
5310b YLA Furniture & Fixings		2,154.55		2,154.55		548.38		548.38
Total 5310 Supplies & Materials	**$ 3,168.45**	**$ 4,779.05**	**$ 0.00**	**$ 7,947.50**	**$ 0.00**	**$ 1,184.78**	**$ 0.00**	**$ 1,184.78**
5330 Postage	100.43	472.90	68.75	642.08	42.68	3.53		46.21
5350 Utilities				0.00				0.00
5350a Gas	524.11	4,192.96	524.11	5,241.18	139.61	1,116.85	139.61	1,396.07
5350d Electric	1,070.74	8,566.09	1,070.74	10,707.57	1,133.43	10,064.41	1,133.43	12,331.27
5350g Water/Sewer	178.31	1,426.37	178.31	1,782.99	182.97	1,464.13	182.97	1,830.07
Total 5350 Utilities	**$ 1,773.16**	**$ 14,185.42**	**$ 1,773.16**	**$ 17,731.74**	**$ 1,456.01**	**$ 12,645.39**	**$ 1,456.01**	**$ 15,557.41**
5352 Telephone	821.42	6,571.47	821.42	8,214.31	821.42	6,866.08	821.42	8,508.92
5354 Security	75.16	601.24	75.16	751.56	272.70	2,181.60	272.70	2,727.00
5465 Repairs & Maintenance	2,624.90	21,476.93	2,633.99	26,735.82	1,051.90	8,342.54	1,042.81	10,437.25
5530 License, Fees & Subscriptions	575.40	573.98	16.05	1,165.43	101.50	279.57		381.07
5700 Meals & Entertainment		2,829.10		2,829.10		1,284.60		1,284.60
5700a RJTP Food		4,756.66		4,756.66		2,639.81		2,639.81
Total 5700 Meals & Entertainment	**$ 0.00**	**$ 7,585.76**	**$ 0.00**	**$ 7,585.76**	**$ 0.00**	**$ 3,924.41**	**$ 0.00**	**$ 3,924.41**
5800 Program Expense		4,150.53		4,150.53		2,352.44		2,352.44
5800a DHHS Program Supplies - YLA, GUKO, MPTC, Adulting 101, Curriculum, etc.		6,516.17		6,516.17		5,556.57		5,556.57
5800c RJTP Supplies		3,398.73		3,398.73		1,883.64		1,883.64
5800d DHHS Misc. Expenses ($495/site)		110.00		110.00		125.36		125.36
Total 5800 Program Expense	**$ 0.00**	**$ 14,175.43**	**$ 0.00**	**$ 14,175.43**	**$ 0.00**	**$ 9,918.01**	**$ 0.00**	**$ 9,918.01**
5802 Auto Expense	68.31	748.25	68.31	884.87	44.59	648.03	44.59	737.21
5804 Travel		1,535.33		1,535.33		711.48		711.48
Total Expenditures	**$ 60,439.35**	**$ 387,296.34**	**$ 25,295.87**	**$ 473,031.56**	**$ 49,768.35**	**$ 355,241.23**	**$ 24,403.33**	**$ 429,412.91**
				52%				**48%**

Table 1

	Subcircle Projected Budget 2026						
		General Operating	**Programming**		**Total Annual**		
	Earned Income						
	Ticket Sales		$3,500.00		$3,500.00		
	Dollop ticket (2,3 and 1)		$4,000.00		$4,000.00		
	Residency space rental	$1,500.00			$1,500.00		
	Special events/Fundraising	10,000			$10,000.00		
	Residency income	$7,500.00			$7,500.00		
	Total Earned:	**$19,000.00**	**$7,500.00**		**$26,500.00**		
	Contributed Income:						
	Government:						
	Maine Arts Commission	$5,000.00			$5,000.00	**confirmed**	
	City of Biddeford	$4,000.00			$4,000.00	**requested**	
	Foundations:						
	Sponsored residencies	$3,100.00			$3,100.00		
	Onion Foundation		$21,000.00		$21,000.00	**CONFIRMED**	
	Foundation-other	2000			$2,000.00		
	Corporate:						
	Bangor Savings						
	Individual Contributions	$6,000.00	$4,000.00		$10,000.00		
	Total Contributed:	**$20,100.00**	**$25,000.00**		**$45,100.00**		
	TOTAL INCOME:	**$39,100.00**	**$32,500.00**		**$71,600.00**		
	EXPENSES						
	Administrative fees	$18,480.00			$18,480.00		
	Consultant fee	600			$600.00		
	Graphic Designer	$1,000.00	$1,000.00		$2,000.00		
	Artists fees:						
	Dollop fees		$9,000.00		$9,000.00		
	Subcircle Performers rehearsal		$5,000.00		$5,000.00		
	Engagement fees - artists		$1,500.00		$1,500.00		

Table 1

	Subcircle Projected Budget 2026						
	Some other body collaborators/designers		$2,500.00		$2,500.00		
	Farm dinner chef		$1,000.00		$1,000.00		
	Residency costs						
	Farm dinner expenses		$500.00		$500.00		
	house supplies		$750.00		$750.00		
	Residency food		$1,000.00		$1,000.00		
	grounds/repair/tick	$900.00	$1,500.00		$2,400.00		
	BARN improvement	$1,000.00			$1,000.00		
	Rent (1200 x 12 months)	$14,400.00			$14,400.00		
	Utilities-internet/electric	$2,500.00			$2,500.00		
	Productions costs:						
	Tech director/tech assistance		$2,500.00		$2,500.00		
	Video/Photo		$1,500.00		$1,500.00		
	Marketing:				$0.00		
	Printing	$250.00	$450.00		$700.00		
	Postage	$100.00	$200.00		$300.00		
	Website	$500.00			$500.00		
	Office Expenses:						
	Office Supplies	$150.00			$150.00		
	Software	$325.00			$325.00		
	Equipment	$400.00	$800.00		$1,200.00		
	Meeting Expenses	$200.00			$200.00		
	Event Costs :						
	Fundraising event cost	1,500.00			$1,500.00		
	Showings - receptions		1000		$1,000.00		
	space rental		300		$300.00		
	Total Expenses	**$42,305.00**	**$30,500.00**		**$72,805.00**		
	Net Income				-$1,205.00		
	Bank balance as of 1/1/25				7000		
	Est Bank balance as of 12/31/25				$5,795.00		

Profit and Loss -2025

Subcircle

January-December, 2025

Distribution account	Total	
Income		
Contributions Income	27,243.22	
Grants		
Foundation Grants	27,000.00	
Government Funding	5,000.00	
Total for Grants	**$32,000.00**	
Ticket Income	4,752.56	
Residency income	4,869.64	
Total for Program Income	**$9,622.20**	
Total for Income	**$68,865.42**	
Expenses		
Farm Groundskeeping	1,680.23	
Utilities		
Oil bill	1,304.00	
Electric bill	1,126.00	
Fundraising	42.21	
Catering and Hospitality	777.35	
House supplies	738.75	
Management/admin cost	17,100.00	two co-directors
Dues and Subscriptions	137.14	
Meeting Costs	75.62	
Office Supplies	90.40	
Accounting	84.99	
Software	478.95	
Total for Management	**$17,882.11**	
Marketing	1,000.00	
Programming		
Advertising and Marketing	345.76	
Artist Commission Fees	4,000.00	
Artists and Performers	9,375.00	

Equipment	723.73
Supplies & Materials	389.65
Total for Equipment	**$1,113.38**
Production and Exhibition Costs	500.00
Costumes	89.58
Reception Costs	591.97
Tech Assistance	1,000.00
Total for Production and Exhibition Costs	**$2,181.55**
Rent	10,100.00
Rehearsal Space	70.00
Total for Rent	**$10,170.00**
Residency Food/supplies	1,419.51
Travel	
Meals	74.75
Total for Travel	**$74.75**
Total for Programming	**$28,679.95**
Repairs	34.26
Farm Maintenance	150.00
Total for Repairs	**$184.26**
Total for Expenses	**$52,414.86**
Net Operating Income	**$7,928.75**
Net Other Income	
Net Income	**$7,928.75**

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GRANTS received	
Horizon Foundation	7500
Onion Foundation	17000
New England foundation for the	2500
Maine arts commission	5000
Total grants recevied	32000

BIDDEFORD CULTURAL AND HERITAGE CENTER FISCAL YEAR BUDGET Expense Sheet

	Proposed Budget for: 1/1/2023-12/31/2023	Actual for: 1/1/2023-12/31/2023	Proposed Budget for: 1/1/2024-12/31/2024	Actual for: 1/1/2024-12/31/2024	Proposed Budget for: 1/1/2025-12/31/2025	Actual for: 1/1/2025-12/31/2025	Proposed Budget for: 1/1/2026-12/31/2026	Actual for: 1/1/2026-12/31/2026
ORGANIZATIONAL COSTS	$2240.00	$2329.27	$2648.00	$2448.11	$5990.00	$2788.06	$2086.00	
COMMUNICATIONS	$600.00	$1496.61	$946.00	$1558.62	$0.00	$1300.66	$1335.00	
FUNDRAISING	$500.00	$696.75	$1682.00	$682.65		$1087.33	$916.00	
VOLUNTEER SERVICES	$1100.00	$487.25	$715.00	$665.20	$700.00	$345.44	$650.00	
TOTAL OF ABOVE					$6690.00	**$5521.49**	**$4987.00**	
PROGRAMS:	$9049.00	$9438.55	$12,585.00	$15,945.98	$20,742.00	**$22502.46**	**$32374.00**	
Biddeford Hall of Fame	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$2584.16	(Programs)	
Voices of Biddeford	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$304.33	(Programs)	
Collections/Archives	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$10142.21	(Programs)	
Museum in the Streets	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$655.00	(Programs)	
Cultural Cuisine	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$70.42	(Programs)	
GBSMHOF	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$8359.87	(Programs)	
Other Events/ Programs	(Programs)	(Programs)	(Programs)	(Programs)	(Programs)	$386.47	(Programs)	
Heritage Trail						$0.00	(Programs)	
IPAI						$0.00	(Programs)	
Programs Total Spent						$22502.46		
TOTAL EXPENSES	$18041.00	$18824.22	$12,585.00	$15,945.98	$27,432.00	$28023.95		

Statement of Activities

Year Ended December 31, 2025

	Without donor restrictions	With donor restrictions	Total
Operating Revenues:			
Contributions	$ 134,754	$ 5,000	$ 139,754
Gifts in kind	2,265		2,265
Grants	141,608		141,608
Special events	366		366
Contract income	98,886		98,886
Interest and dividends	766		766
Net realized and unrealized investment gains	22,640		22,640
Miscellaneous	23,084		23,084
Net assets released from restriction	3,542	(3,542)	
Total Operating Revenues	427,911	1,458	429,369
Operating Expenses:			
Program services	266,209		266,209
Management and general	182,277		182,277
Fundraising	48,600		48,600
Total Expenses	497,086		497,086
Change in Net Assets	(69,175)	1,458	(67,717)
Net Assets, Beginning of Year	845,285	9,533	854,818
Net Assets, End of Year	$ 776,110	$ 10,991	$ 787,101

54%

Our $30,000 request is 7% of our operating revenue.

draft

See independent accountants' review report and accompanying notes.

Statement of Functional Expenses

Year Ended December 31, 2025

	Program Services	Management and General	Fundraising	Total Expenses
Expenses:				
Program expenses	$ 33,530			$ 33,530
Contracts	1,366			1,366
Salaries and wages	126,736	$ 136,788	$ 29,278	292,802
Employee benefits	9,205	4,878	2,078	16,161
Insurance	8,923	2,465	2,248	13,636
Payroll taxes	11,300	10,997	2,440	24,737
Fundraising			3,007	3,007
Office expense	756	1,814	4,192	6,762
Postage and printing	305	202	94	601
Telephone and internet	558	1,878	687	3,123
Travel	250	901		1,151
Dues and subscriptions		628	200	828
Advertising		88	190	278
Repairs and maintenance	2,956	1,403	369	4,728
Rent	30,932			30,932
Outside services	9,991	16,621	2,515	29,127
Utilities	9,217	1,378	1,180	11,775
Miscellaneous	1,130	118	122	1,370
Depreciation	19,054	2,118		21,172
	$ 266,209	$ 182,277	$ 48,600	$ 497,086

43% 57% 57%

draft

See independent accountants' review report and accompanying notes.

HOB FY 26 Budget Vs. Actual (anticipated)

	Antic. Actual on June 30, 2026	FY26 Budget	Narrative
City Contribution	110,000	110,000	Annual partnership
Fundraising Income	5,412	7,000	Small Fundraisers, Clynk, and Fiscal Sponsorship fees
Donations	26,404	30,500	From individuals and business (not sponsorship)
Event Income	112,584	130,118	Ticket Sales, merch, concessions, sponsorships
Grant Income	50,000	50,000	Operating Grants
Other Revenue (Engine)	24,621	24,000	Received from Engine, for FY26 and FY27
Total Revenue	**329,021**	**351,618**	
Expenses			
Fees	62	200	Fees for credit card transactions
Dues & Subscriptions	1,640	1,750	Maine Assoc of NonProfits, Main Street America, ME Downtown Center, ME Philanthropy Center
Insurance	2,467	3,900	D&O and General Liability
Payroll, taxes, service	178,479	197,116	2.6 FTE staff, but 3.6 FTE for April-June
Workers Compensation	750	750	Yearly costs
Postatge & Mailing	334	300	HOB operating costs for postage
Printing & Copying	550	900	HOB operating costs for copying
Professional Fees `	2,053	2,100	Accounting, and IT services
Refreshments	526	400	HOB operating costs for refreshments
Office Supplies	1,393	1,300	HOB operating costs for office suppplies
Internet/Telephones	1,495	1,500	Monthly internet/phone
Training	4,999	5,000	Staff and 1 board member national conf. attendance + local training
Utilities	906	900	Gas for office space
Contract Labor	2,685	1,500	Payment to contractors for design, portapotties, security (non-event)
Event Expenses	103,400	112,642	Security, design, entertainers, stage/sound/tents, fees, insurance, potties, children's activities, concessions, merchandise - 18 events
Marketing & Communications	6,697	4,500	Mailchimp, Maestro, Brightr, web hosting, Maine Craft Weekend, Zoom, Maine Tourism Assoc., Main Street Maine campaign
Programs: Printing	4,447	2,825	Maps, kiosks, sandwich boards, flags
Programs: Prizes	300	-	Restaurant week prizes
Programs: Refreshments	918	-	Bus. mixers, volunteer appreciation, city employee appreciation
Programs: Supplies	3,906	2,035	Vol. t-shirts, ASCAP, exhibition supplies, sign holders, etc…
Engine Rev Transf. to FY27)	12,000	12,000	Transferred $12,000 to FY27
Total Operating Expenses	**330,007**	**351,618**	
NET	**($986)**	**$0**	

Youth Full Maine

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Business & Corporate Support	4,109.91	21,372.50	-17,262.59	19.23 %
Donations	82,769.58	6,432.64	76,336.94	1,286.71 %
Foundation Grants	86,649.50	200,000.00	-113,350.50	43.32 %
Fundraising Events	250.00	10,300.00	-10,050.00	2.43 %
Interest Income	26.27	51.50	-25.23	51.01 %
Private Grants	200.00		200.00	
Restricted Grants	2,000.00	66,260.00	-64,260.00	3.02 %
Total Income	**$176,005.26**	**$304,416.64**	**$ -128,411.38**	**57.82 %**
GROSS PROFIT	**$176,005.26**	**$304,416.64**	**$ -128,411.38**	**57.82 %**
Expenses				
Bank Charges & Fees	198.50		198.50	
Car & Truck				
Auto Repairs & Maint.	3,221.45	2,060.00	1,161.45	156.38 %
Fuel	1,426.86	3,090.00	-1,663.14	46.18 %
Tolls	248.50		248.50	
Total Car & Truck	**4,896.81**	**5,150.00**	**-253.19**	**95.08 %**
Equipment		22,660.00	-22,660.00	
Food	3,878.76	75,000.00	-71,121.24	5.17 %
Fundraising		4,000.00	-4,000.00	
Grant Writer	7,045.00	9,300.00	-2,255.00	75.75 %
Insurance	4,418.43		4,418.43	
Health Insurance	2,745.77	2,500.00	245.77	109.83 %
Insurance (Van)	1,182.20	4,532.00	-3,349.80	26.09 %
Prop, Gen, Crime, D&O Insurance	2,298.00	2,200.00	98.00	104.45 %
WC Insurance	4,913.14	11,780.00	-6,866.86	41.71 %
Total Insurance	**15,557.54**	**21,012.00**	**-5,454.46**	**74.04 %**
Legal & Professional Services				
Accounting	3,151.25	6,489.00	-3,337.75	48.56 %
Legal	850.00		850.00	
Total Legal & Professional Services	**4,001.25**	**6,489.00**	**-2,487.75**	**61.66 %**
Marketing & Outreach		515.00	-515.00	
Meals & Entertainment	1,433.25	309.00	1,124.25	463.83 %
Medical Expenses	1,505.00		1,505.00	
Membership Dues	1,597.73	3,296.00	-1,698.27	48.47 %
New Building Costs	2,590.90	545.90	2,045.00	474.61 %
Office Supplies & Software	2,982.38	515.00	2,467.38	579.10 %
Parking	17.25		17.25	
Postage	186.37	309.00	-122.63	60.31 %
Professional Development		309.00	-309.00	
Rent		1,810.74	-1,810.74	
Repair & Maintenance	405.00		405.00	

Youth Full Maine

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Staffing				
Payroll	118,864.32	135,000.00	-16,135.68	88.05 %
Payroll Processing Fees	870.00	1,092.00	-222.00	79.67 %
Payroll Taxes	7,705.43	13,258.00	-5,552.57	58.12 %
Total Staffing	**127,439.75**	**149,350.00**	**-21,910.25**	**85.33 %**
Supplies	750.79	721.00	29.79	104.13 %
Telephone & Internet	3,428.62		3,428.62	
Travel	50.00		50.00	
Uncategorized Expense	2,797.38		2,797.38	
Utilities	137.02	2,060.00	-1,922.98	6.65 %
Volunteer Appreciation		515.00	-515.00	
Web Site	631.00		631.00	
Total Expenses	**$181,530.30**	**$303,866.64**	**$ -122,336.34**	**59.74 %**
NET OPERATING INCOME	**$ -5,525.04**	**$550.00**	**$ -6,075.04**	**-1,004.55 %**
Other Expenses				
Depreciation		550.00	-550.00	
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	**$0.00**	**$550.00**	**$ -550.00**	**0.00 %**
NET OTHER INCOME	**$0.00**	**$ -550.00**	**$550.00**	**0.00 %**
NET INCOME	**$ -5,525.04**	**$0.00**	**$ -5,525.04**	**0.00%**

Macneill, Shelly

From: Carey Nason <cnason@saintandrehome.org>
Sent: Tuesday, March 31, 2026 3:47 PM
To: Macneill, Shelly
Subject: Budget Committee Information

Follow Up Flag: Follow up
Flag Status: Flagged

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Hello Shelly,

Thank you for the opportunity to meet with the Budget Committee of the City Council to review and discuss our request for support for Saint Andre Home programming in the Biddeford area.

The Committee requested some additional information about our request. Could you please forward this to the Budget Committee members? Thank you for your assistance!

Carey

Carey Nason
Executive Director
St. Andre Home *family of programs*

March 30, 2026

Dear Biddeford City Council Budget Committee Members,

Thank you for the honor and opportunity to meet with you and to share about the work of Saint Andre Home. Saint Andre Home has a legacy of providing support, care and services for families and individuals in need in Biddeford and beyond since it first began in 1940.

Following is the additional information that was requested by the Committee.

1. 2025 Award to Esther Residence: $2500.00
    a. Funds were utilized as follows:

i. Referrals for women living in the Esther Residence to link with community-based services to support stability, self-sufficiency and long-term recovery;
ii. Assistance with locating housing including help with arranging apartment viewings, meeting with landlords, and accessing services to support housing;
iii. Assistance with obtaining items and furnishing for housing.

2. Additional municipal requests:

    a. Saint Andre Home has requested and received $10,000 from the City of Bangor Opioid Settlement Funds. These funds are designated to support residents of Bangor only served by the agency.

3. Personnel Budget:

    a. 49% of the agency's budget is for personnel. This is for all of our personnel in Bangor, Saco and Biddeford.
    b. Please note the funding request for $4000 to the City of Biddeford is for program support only and not for personnel costs.

If there are additional questions, I am more than happy to respond and provide the information you are seeking. Thank you again for your consideration.

Carey Nason, LCSW, LADC, CCS
Executive Director
St. Andre Home *family of programs*

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LIBRARY AND MUNICIPALITY COMPARISON DATA (as of March 2026)

Sorted by Per Capita Contributions

Library's Town or City (*all are private non-profits unless otherwise noted*)	**FY26 Town/ Municipal Contribution**	**FY26 Total Library Operating Budget**	**% of Library Budget Funded by Municipality**	**Per Capita Municipal Contribution to Library (based on Census 2024 Population)**
Brunswick Harpswell (Curtis Library)	$1,915,600 $164,400	$1,955,600	Brunswick: 98% Harpswell: 2%	$86.72
Falmouth	$966,605	$1,247,105	78%	$74.82
York	$929,352	$1,366,694	68%	$65.54
Waterville (*quasi-municipal*)	$1,103,930	$1,197,005	92%	$63.67
Scarborough	$1,476,158	$1,549,980	95%	$61.48
Kennebunk	$702,818	$1,276,234	55%	$58.43
Saco (Dyer Library *incl. Saco Museum*)	$1,097,487	$1,402,099	78%	$52.10
Auburn	$1,185,894	$1,446,212	82%	$47.05
Biddeford FY27 Proposed	**$1,000,000**	**$1,913,600**	**52%**	**$44.70**
Biddeford FY26 (McArthur Library)	**$1,000,000**	**$2,081,100**	**49%**	**$44.70**
Sanford/Springvale (*Goodall is quasi-municipal*)	$412,175 (Sanford/Goodall) $179,800 (Springvale)	$645,330 (Sanford) $375,920 (Springvale)	58% (total)	$26.31
Average of all libraries not including McArthur	***$1,126,024***	***$1,384,687***	***78%***	***$59.57***

Bon Appetit Community Meal Program

01/01/2025 to 12/31/2025

Revenue		
Donations	$	58,098.09
Grants	$	32,000.00
Interest	$	107.31
Other	$	-
Total Income	$	90,205.40
Expenses		
Payroll	$	25,353.00
Rent	$	12,000.00
Utilities	$	12,233.00
Supplies	$	4,451.71
Auto	$	1,498.72
Post Office	$	222.00
Insurance	$	3,170.00
Professional Fees	$	379.99
Kitchen Equipment	$	3,142.45
Website & Printing Fees	$	-
Bank Fees	$	-
Total Expenses	$	62,450.87
Net Income	**$**	**27,754.53**