



**City of Biddeford
City Council**

March 20, 2025 at 5:30 PM
City Hall Council Chambers & Zoom

[Click to Join Zoom Meeting Online](#)

Or call in by phone: +1 312 626 6799

Meeting ID: 981 1520 6248

Passcode: 664000

1. Roll Call
2. Pledge of Allegiance
3. Adjustment(s) to Agenda
4. Presentations Part 1
 - 4.a Heart of Biddeford
 - 4.b LaKermesse Franco Americaine Festival
 - 4.c Biddeford Mills Museum
 - 4.d Biddeford Cultural and Heritage Center
 - 4.e Age Friendly Biddeford
 - 4.f Biddeford Historical Society
 - 4.g Biddeford Community Gardens
 - 4.h Bon Appetit Community Meal Program
 - 4.i In A Pinch
 - 4.j City Theater
 - 4.k McArthur Library
 - 4.l Saco Pathfinders
 - 4.m Southern Maine Veterans Memorial Cemetery
 - 4.n Subcircle

- 4.o Seacoast Shipyard
- 4.p Seeds of Hope
- 5. 5 Minute Break
- 6. Presentations Part 2
 - 6.a Esther Residence
 - 6.b My Place Teen Center
 - 6.c Caring Unlimited
 - 6.d Day One
 - 6.e Apex Youth Connection
 - 6.f Maine Public
 - 6.g Lake Stewards of Maine
 - 6.h York County Community Action Corporation
 - 6.i Biddeford Public School Education Foundation
 - 6.j Life Flight
 - 6.k Youthful Maine
 - 6.l United Way of Southern Maine
- 7. Other Business
- 8. Council President Addressing the Council
- 9. Mayor Addressing the Council
- 10. Adjourn

City of Biddeford: \$110,000. Plus, \$5000 specifically for River Jam marketing, plus \$10,000 to purchase lights for the trees throughout the downtown.

What percent of your annual budget does this request represent: 37%

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:

Powered by the strength of community involvement, Heart of Biddeford fosters a vibrant, inclusive, and sustainable downtown for residents, businesses, and visitors. Through Art of Biddeford, we connect the community through the arts, foster creativity, and build equitable access to arts entrepreneurship.

PROGRAM DESCRIPTION

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

The needs that Heart of Biddeford addresses can be boiled down to two main commitments:

- 1) our community's need for social cohesion, and**
- 2) our small businesses' needs to stay resilient amid the challenges of today's economic environment.**

How is that need determined or measured?

Two major reports in Maine were recently released that show substantial cross-sector agreement that:

- 1) social cohesion is key for individual and community wellbeing:**

<https://goldfarbcenter.colby.edu/wp-content/uploads/2024/10/Strengthening-Maines-Civic-Life.pdf>
and

- 2) as the country experiences a higher level of economic uncertainty, businesses need a strong entrepreneurial ecosystems and placemaking are more than ever.**

<https://www.mainebiz.biz/sites/default/files/inline-files/5%20On%20Future%20Forum%20-%20Amanda%20Rector%20PPT%202025.pdf>

Heart of Biddeford uses best practices to address these issues, as informed by Main Street America, the Maine Downtown Center, Maine Association of Nonprofits, Maine Philanthropy Center and more. While it is difficult to measure social cohesion and business resilience, we do measure our outputs as well as levels of community engagement (at events, at business networking and training events, on social media, email opens and clicks, website activity, volunteerism).

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 (HOB) strengthens social cohesion and small business resilience by fostering connections, inclusivity, and shared economic opportunity for the entire community.

To bring people together across all backgrounds, we:

- Engage residents of all ages and experiences in volunteer opportunities that build relationships, strengthen social capital, and empower both longtime and newer community members.
- Host free, inclusive events that celebrate music, art, and culture, creating welcoming spaces where people from diverse backgrounds can connect.
- Host Art of Biddeford program, developed with input from the broader arts community, to provide a shared creative space that fosters collaboration and opportunity.
- Work collaboratively on city and community initiatives to address housing, economic development, and climate resilience while ensuring marginalized voices are included in decision-making.

To support small business resilience for everyone, we:

- Connect all businesses, including artists, nontraditional, and underserved entrepreneurs to resources, mentorship, and networking opportunities.
- Increase visibility for local businesses through marketing, events, and cross-promotions that drive foot traffic and economic growth downtown.
- Provide clear, accessible communication through a widely read weekly e-newsletter and multiple platforms, ensuring all community members have access to vital information and opportunities.

By fostering connection, collaboration, and economic opportunity for all, HOB helps Biddeford remain a thriving, inclusive, and resilient community where businesses and residents support one another.

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:

Heart of Biddeford was formed as a nonprofit to focus on the revitalization of the historic district, so we do have district boundaries. However, our work is always designed to be of benefit to the entire community.

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

- We charge for some events that are designed to be fundraisers (e.g., I Heart Biddeford 5K Race, and Oktoberfest)
- We also receive sponsorships from businesses in exchange for marketing.
- We do not charge businesses for entrepreneurial support activities

Describe services provided:

Our events and sponsorship benefits are described here: <https://heartofbiddeford.org/sponsorships/>

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 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 (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:

We are not direct service providers for the most part, however, we provide services through the following units:

- **experiences at events**
- **meetings and emails with business owners related to increasing information or training**
- **promotion of businesses on social media and newsletters.**

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 with almost all of the non-profit organizations in Biddeford, and more in the county, to achieve our goals, and these are some examples:

- **Hosting the Cultural Coalition so La Kermesse, McArthur Library, City Theater, BCHC, Biddeford Mills Museum, Biddeford Historical Society, and Subcircle dance are all in communication and able to amplify each other's events**
- **Serving on the Homelessness Task force for many years, helping to ensure successful communications and planning. Also serving on the Digital Inclusion committee, and SMPDC's energy resilience stakeholder group.**
- **Working with Biddeford Middle School, High School, BRCOT, and the Alternative Pathways students on volunteerism and internship projects**
- **Partnering with UNE through volunteerism and internship projects**
- **Partnering with several churches, the synagogue, and a Muslim group in order to involve their members in HOB events, or to amplify their events**
- **Serving as a "spoke" on the Southern Maine Planning & Development's hub program**
- **Partnering with Saco Main Street and the Chamber to co-host events and support businesses**

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 Food Pantry and Seeds of Hope.**

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 not been audited before, however we are working with the Maine Downtown Center right now to find out best practices and funding mechanisms to conduct an audit or review. We do have an outside accountant who ensures our tax procedures are correct and we use a payroll service to ensure our payroll taxes are correct. Most nonprofits that do not receive federally funding are not generally audited; however, we know that we will eventually become eligible for federal grants and will want to be prepared.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
110,000	50	50		
5,000 for RJ marketing	0	100		
10,000 lights purchase	0	100		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal		0	0	0
State		0	0	0
County		0	0	0
Municipal - Contribution (not the RJ and Lights)		100,000	100,000	110,000
JTPA		0		0
3 RD Party (Donors, Sponsors)		94,000	92489	100,000
Fees/Tuition (sales, and event fees– connected with event expenses)		59,000	59,839	77,000
Private Insurance		0	0	0
Endowments		0	0	0
United Way		0	0	0
Grants		17,500	22,790	50,000
Other Income/Surplus				14,618
In-kind Contributions				
Totals:		270,500	275,118	351,618
EXPENSES				
Salaries/Benefits		158,294	158,294	\$226,162
Other operating expenses		112,206	116,824	125,456

Total number of individuals served (unduplicated): We have no way to determine if the 15,000 people who

attend events are duplicates. There are at least 282 business and property owners on our downtown business email list, 4481 on our artists/arts list, and 2052 on our general email list.

Total number of units provided: 16 community events (many over multiple days or even weeks), 3 business trainings, hundreds of business contacts in person or by email, 150 emails sent each year.

Total number of individuals served from Biddeford: At least 15,282

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

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

No 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:

Given the types of services we provide, this is not computable.

Unit of service cost: Same as above.

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

Our 14 member board of directors votes to approve our budget, and our Finance Committee ensures each month that the paid staff work within that budget. If there is a wish by the staff or any committee to change income or expenses, the entire board must vote to approve that.

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

The Executive Director (paid position) is responsible for implementing the budget that is approved by the board of directors.

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
I Heart Biddeford 5K	Community members who walk, run, push strollers, roll in wheelchairs, interested in fitness.	6,009	3,928	Last Saturday of October each year.
Oktoberfest	Biddeford residents and visitors within 20 miles that enjoy	30,588	8,757	Last Saturday of September each year

	German, brewery and beer culture, as well as outdoor festivals.			
Other events with net positive income (River Jam, Music in the Park)	Biddeford residents and visitors who enjoy outdoor music festivals – these are free events, but due to sponsorships the expenses can be less than the income.	44,000	3,000	5 Wednesdays in July, and then the third Saturday of August each year.
LuckyHOB Raffle	People who support HOB, that can afford a \$25 or \$100 ticket, with the chance to win a \$1000 or \$500 prize.	2500	5,500	Feb. 1-March 17 each year
*Possibly a Biddeford Ball	We may offer this as a fundraiser for Art of Biddeford, drawing people who have attended the ball in the past.	TBD	At least \$5000	To be determined
*Other events at The Foundry for Art of Biddeford	Locals and visitors who are interested in art, film, theater, dance, music at a reasonable price	TBD	At least \$5000	

VALIDATION

I, Delilah Poupore, of Heart of 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)



Signature/Title

Feb. 27, 2025

Date

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

Please find attached HOB's Impact Report



FY25 Impact Report

+FY26 Municipal Services Request

February 28, 2025



City Support in FY25 Empowered HOB to Expand Our Impact

This report showcases how the City's FY25 support helped Heart of Biddeford level up—bringing bigger crowds to better events, boosting grants for local businesses, taking a bold shot at a \$20 million climate project, and kicking off an exciting new arts initiative!

16 HOB Events

Wellness Crawl
Restaurant Week &
Soup-er
Memorial Day Parade
Jane's Walk
Pride
Music in the Park
River Jam
Nat'l Night Out partner
Oktoberfest
Maine Craft Weekend
Veterans Day Parade
Holiday Stroll
Merry & Bright Night
Menorrah Lighting
WinterFest partners



Connecting
15,000 people

Boosting the
downtown

Continuing
Traditions

Business Support

Launched:

- BiddefordSacoBizHub.com
- “Two Cities: One Main Street” podcast

Trained:

- Inclusive Visitor Experiences
- Design Thinking

Funded:

- Ensured businesses took full advantage of local grant programs

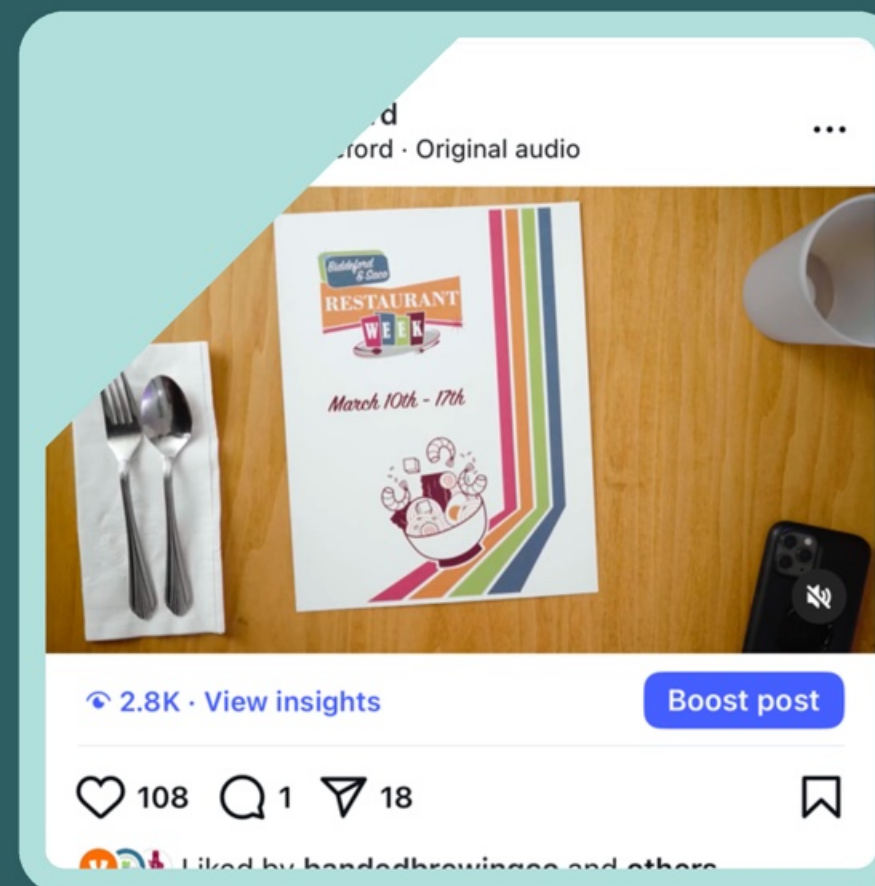
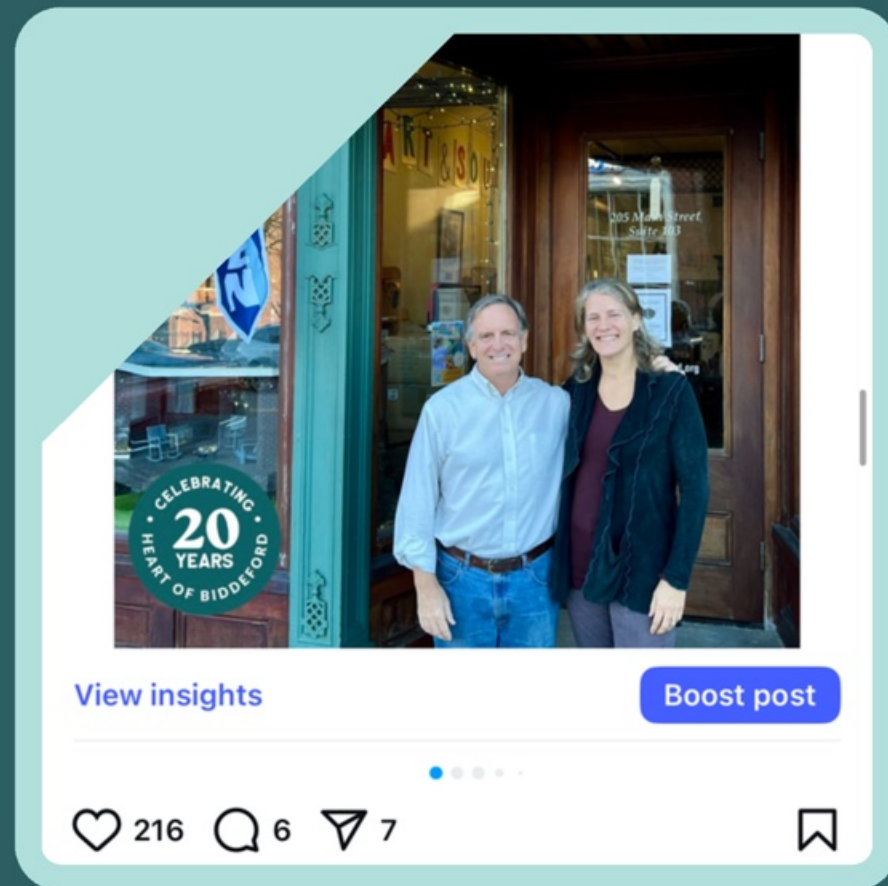


4 HOB Collective Promotions



Marketing

3 newsletters/week, 5 active social media channels



150%
increased # of
accounts
reached

2000+
new followers

x2
doubled social
media channels

HOB's director spoke at the national Main Street Now Conference, and conferences for the Maine Downtown Center, Rhode Island Main Street, and Colorado Main Street

779
Volunteers



3436
Hours



\$104,969

Value of Volunteer Time

Based on Independent Sector multiplier



Volunteerism

Tourism

Attracting visitors while benefitting locals and businesses

Grants

- Implemented \$5000 Maine Office of Tourism grant to promote River Jam regionally.
- Now implementing \$5000 grant to offer cultural tours visiting businesses this summer.
- Awarded a \$12,500 “Science on Main Street” grant to weave together science, history, and ecology in telling how the waterfall powered the mills.

Events and Partnerships

- This year, we hosted the state’s Maine Downtown Conference, which brought 150 people.
- HOB coordinates the Cultural Coalition to increase communication across organizations and cross-promote our visitor experiences.
- Art of Biddeford’s first event weekend drew 500 people to The Foundry for WinterFest.



MainStreetMaine.org Statewide Marketing Program

The social media metrics on our collaborative marketing program demonstrate growing interest in visits to Maine’s Main Streets:

- Website Traffic Growth – 293K visits (+56%) and 196K unique visitors (+59%) in 2024.
- Biddeford’s Presence – 27,960 visits to Biddeford’s page; 2,212 for Oktoberfest; 2,071 for Apéro Maine.
- Social Media Boost – Facebook reach up 204%, Instagram up 1,200%.



Providing Infrastructure

HOB serves as a Fiscal Sponsor for the following entities -- supporting community projects to fulfill charitable purposes

Biddeford
Community
Gardens

Age Friendly
Biddeford

Friends of
Clifford Park

Biddeford
Dog Park

Art Bus

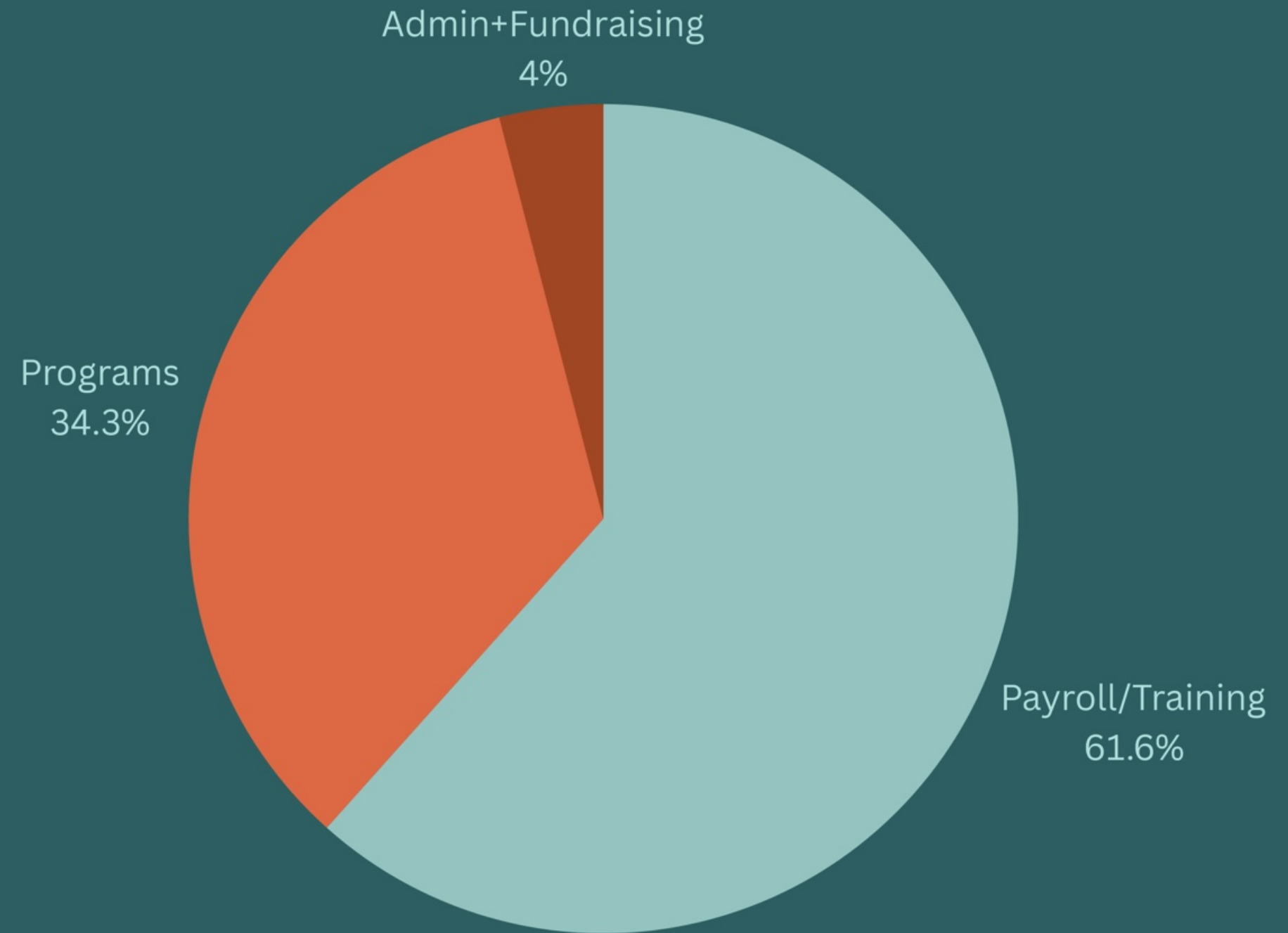
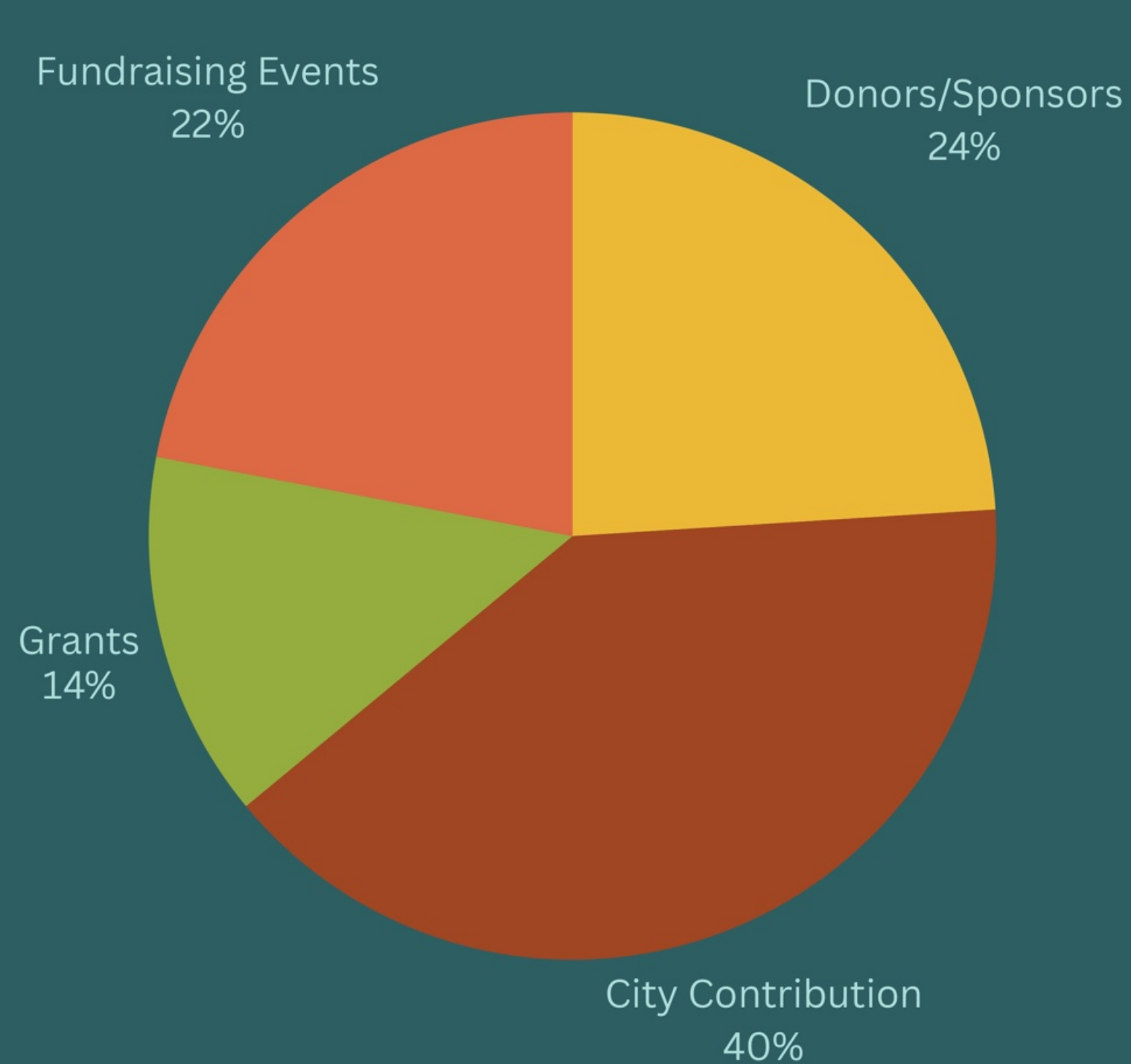
Friends of
Lincoln Mill
Clock Tower

Though we did not win the grant, HOB played a key role in a \$20 million application for an EPA Climate grant in partnership with the University of New England.

HOB FY25 BUDGET SUMMARY

INCOME

EXPENSES



What's Next in FY26?

1. Ensure existing businesses are in communication with HOB and networked with other businesses.
2. With the launch of **Art of Biddeford**, add more events, cultivate creativity, support artist entrepreneurship. If awarded a \$100,000 grant through Main Street America in May, start an arts accelerator at The Foundry.
3. Launch a tour program this summer featuring downtown businesses and sites of interest to attract visitors.
4. Implement a "Science on Main Street" grant, related to tourist attraction.
5. Increase River Jam and Oktoberfest attendance by another 20%.





HOB FY26 Request

HOB + AOB Operating
River Jam

\$110,000

\$ 5,000

Thank
you!



Holiday Lighting Request: \$10,000 **Pays to purchase lights and** **globes for the following projects:**

- Main Street Trees
- City Square
- Bridges
- Mechanics Park
- Veterans Park
- Pearl Street
- 315 Main Street,
- Williams Court
- Washington Street
- Lower Main Street
- Alfred Street

**In FY24
the City
contributed
\$10,000 to
HOB for
lights/wreath
purchases.**

**The City also
contributed
\$6000 to La
Kermesse for
their role in
the project.**

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)

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

2022
 Open to Public
 Inspection
A For the 2022 calendar year, or tax year beginning **07/01/22**, and ending **06/30/23**

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 G Gross receipts \$ 367,482
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/		
K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other		
L Year of formation: 2004		M State of legal domicile: ME

Part I Summary

Activities & Governance	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 18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 18
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5 2
	6 Total number of volunteers (estimate if necessary)	6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 152,546 Current Year 141,897
	9 Program service revenue (Part VIII, line 2g)	171,249 222,659
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	180 133
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,869 2,793
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	331,844 367,482
Expenses	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)	91,220 97,767
	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)	249,451 267,156
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	340,671 364,923
	19 Revenue less expenses. Subtract line 18 from line 12	-8,827 2,559
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 135,038 End of Year 164,257
	21 Total liabilities (Part X, line 26)	110,025 136,685
	22 Net assets or fund balances. Subtract line 21 from line 20	25,013 27,572

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 DELILAH POUPORE Type or print name and title	Date EXECUTIVE DIRECTOR
Paid Preparer Use Only	Print/Type preparer's name Adam C. Hobson CPA	Preparer's signature Adam C. Hobson CPA
	Date 11/08/23	Check ☒ if self-employed PTIN 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.

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 \$ **318,734** including grants of\$) (Revenue \$ **222,659**)
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 **318,734**

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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	2
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 ☒

Section A. Governing Body and Management

	1a	18	1b	18	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		18		18		
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						
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?		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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

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 ContractorsCheck 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) DENISE DESROCHERS										
PRESIDENT	4.00 0.00	X		X				0	0	0
(2) SCOTT THIBEAU										
VICE PRESIDENT	4.00 0.00	X		X				0	0	0
(3) JOE MCKENNEY										
PRESIDENT OF PROMO	4.00 0.00	X		X				0	0	0
(4) JAHNNA STEINDL										
TREASURER	4.00 0.00	X		X				0	0	0
(5) HAILEE FLAHERTY										
SECRETARY	2.00 0.00	X		X				0	0	0
(6) BRIANA CAMPBELL										
DIRECTOR	2.00 0.00	X						0	0	0
(7) MARIANNE CLARKE										
DIRECTOR	2.00 0.00	X						0	0	0
(8) JULIAN SCHLAVER										
DIRECTOR	2.00 0.00	X						0	0	0
(9) BRAD FAVREAU										
DIRECTOR	2.00 0.00	X						0	0	0
(10) IAN GARCIA-GRANT										
DIRECTOR	2.00 0.00	X						0	0	0
(11) MA-LI GUILLEREAULT										
DIRECTOR	2.00 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) EISHA KHAN	2.00									
DIRECTOR	0.00	X						0	0	0
(13) DANIELLE O'NEILL	2.00									
DIRECTOR	0.00	X						0	0	0
(14) LEAH SCHAFER	2.00									
DIRECTOR	0.00	X						0	0	0
(15) PHIL SMITH	2.00									
DIRECTOR	0.00	X						0	0	0
(16) SAM SMITHWICK	2.00									
DIRECTOR	0.00	X						0	0	0
(17) LARRY DAYS	2.00									
LIAISON	0.00	X						0	0	0
(18) ALYSSA FORCIER	2.00									
LIAISON	0.00	X						0	0	0
(19) DELILAH POUPORE	40.00									
EXECUTIVE DIRECTOR	0.00			X				57,704	0	0
1b Subtotal								57,704		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								57,704		

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? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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 RevenueCheck 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	50,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	91,897				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f				141,897		
Program Service Revenue	2a Fiscal Sponsor Income	Business Code		191,978	191,978		
	b Reimbursements			17,683	17,683		
	c Fundraising Income: Event Reg			12,673	12,673		
	d Reimbursements: Cash Advance R			325	325		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				222,659		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			133		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents		6a	(i) Real	(ii) Personal			
b Less: rental expenses		6b					
c Rental inc. or (loss)		6c					
d Net rental income or (loss)							
7a Gross amount from sales of assets other than inventory		7a	(i) Securities	(ii) Other			
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	2,793				
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events					2,793		
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	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions				367,482	222,659	0

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**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	56,098	56,098		
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	34,721	6,360	28,361	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	6,948	764	6,184	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,564		1,564	
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.)	3,296	2,605	691	
12 Advertising and promotion	8,122	8,122		
13 Office expenses	3,906	2,555	1,351	
14 Information technology	130	130		
15 Royalties				
16 Occupancy	774	774		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,430	725	5,705	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	785	785		
23 Insurance	3,119	1,396	1,723	
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 & Designated	197,478	197,478		
b Program Expenses:Contract	24,925	24,925		
c Program Expenses:Supplies	7,190	7,190		
d Program Expenses:VISTA St	3,000	3,000		
e All other expenses	6,437	5,827	610	
25 Total functional expenses. Add lines 1 through 24e	364,923	318,734	46,189	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 SheetCheck 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	120,480	1	149,365
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	4,000
	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		8	
	9 Prepaid expenses and deferred charges	2,881	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,775		
	b Less: accumulated depreciation	10b 883	10c	10,892
	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)	135,038	16	164,257	
Liabilities	17 Accounts payable and accrued expenses	106	17	1,623
	18 Grants payable		18	
	19 Deferred revenue	109,919	19	135,062
	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	110,025	26	136,685
	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		25,013	27	27,572
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		25,013	32	27,572
33 Total liabilities and net assets/fund balances		135,038	33	164,257

Form **990** (2022)

Part XI Reconciliation of Net AssetsCheck 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	367,482
2	Total expenses (must equal Part IX, column (A), line 25)	2	364,923
3	Revenue less expenses. Subtract line 2 from line 1	3	2,559
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	25,013
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	27,572

Part XII Financial Statements and ReportingCheck 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		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		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.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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

2022

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

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

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	300,763	275,368	192,040	152,546	141,897	1,062,614
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	300,763	275,368	192,040	152,546	141,897	1,062,614
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.						1,062,614

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	300,763	275,368	192,040	152,546	141,897	1,062,614
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	38	50	79	180	133	480
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						1,063,094
12 Gross receipts from related activities, etc. (see instructions)					12	699,132
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 2022 (line 6, column (f) divided by line 11, column (f))	14	99.95 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.97 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2022. 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—2021. 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 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?
- b** A family member of a person described on line 11a above?
- 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.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

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.*

- 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.*

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.*
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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).		

Schedule A (Form 990) 2022

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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

HEART OF BIDDEFORD

34-2003673

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% 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).

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

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

HEART OF BIDDEFORD

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	\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	SACO & BIDDEFORD SAVINGS INSTITUTION 252 MAIN STREET BIDDEFORD ME 04005	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	DOUG & LAUREN SANFORD 2 MAIN ST, SUITE 501 BIDDEFORD ME 04005	\$ 10,000	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.)
		\$	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

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

HEART OF BIDDEFORD

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 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	\$

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

Schedule D (Form 990) 2022

DAA

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
1c	
1d	
1e	
1f	

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

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 ☐ Yes ☐ No

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:

- (i) Unrelated organizations
(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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	883	10,892
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,892

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	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XIII	Supplemental Information <i>(continued)</i>
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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

HEART OF BIDDEFORD

Employer identification number

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.

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

HEART OF BIDDEFORD

34-2003673

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

Form **4562**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**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

2022Attachment
Sequence No. **179****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	1,080,000
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	2,700,000
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 2021 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 2023. 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 2022	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 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 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	

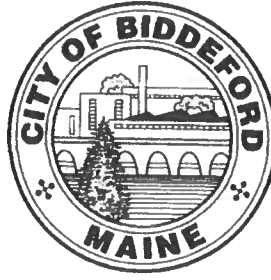
Part IV Summary (See instructions.)

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** (2022)
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 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:	<u>La Kermesse Franco Americaine Festival</u>
Principal Address:	<u>P.O. Box 289 Biddeford ME 04005</u>
Executive Director:	<u>Jessica Quattrone-President, Paul Gagne-Treasurer</u>
Contact Person/Phone Number:	<u>Jessica-207-294-2953, Paul-207-229-2024</u>
Est. Total Agency Budget for 2024/2025:	<u>75,000</u>
Actual 2023/2024 Budget:	<u>71,000</u>
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		14,750.00	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 17 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 M. Maggi, 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)

 Signature/Title

3-3-2025
 Date

ADDITIONAL INFORMATION

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)

OMB No. 1545-0047

2023

Open to Public
Inspection

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

A For the 2023 calendar year, or tax year beginning 10/01/23, and ending 09/30/24

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)

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

H Check ☒ if the organization is not
required to attach Schedule B
(Form 990).G Accounting Method: ☐ Cash ☒ Accrual Other (specify)I Website: www.lakermessefestival.comJ Tax-exempt status (check only one) ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ OtherL 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 \$ 95,304

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	
	2	Program service revenue including government fees and contracts	2	94,271
	3	Membership dues and assessments	3	
	4	Investment income	4	114
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	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		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	919	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	95,304	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	100
	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	1,025
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,215
	16	Other expenses (describe in Schedule O)	16	69,909
	17	Total expenses. Add lines 10 through 16	17	72,249
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	23,055
	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	1,989
	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	25,044

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2023)

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 provides 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.

January 24, 2025

To ; City of Biddeford

As in previous years, please accept this request for the amount of \$6,000 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 ^{42nd} anniversary. Hopefully we can continue having your support. Please feel free to contact me if any questions come up.

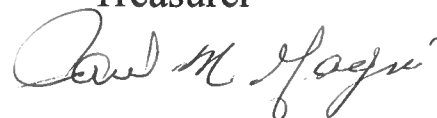
e-mail bfppgagne808@gmail.com

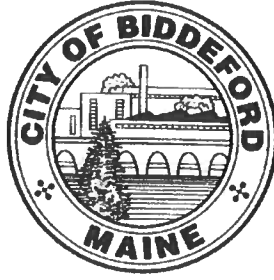
We install 1 ½ mile of cables.

We install and maintain 75 wreaths

We install over 10,000 lights

Treasurer





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: Biddeford Mills Museum

Principal Address: 2 Main Street, Suite 18-230
Biddeford ME 04005

Executive Director: Scott Joslin

Contact Person/Phone Number: Dorothy Mathes / 207 939-6633

Est. Total Agency Budget

for 2025: \$44,000 BMM FY2025 (1/1/25 - 12/31/25)

Actual 2024 Budget: \$37,067 BMM FY 2024 (1/1/24 - 12/31/24): 37,067

Amount requested from the

City of Biddeford: \$4,500

What percent of your annual budget does this request represent: \$4,500 is 9.77% of 44,000

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:

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?

Income is also based on our prior year's history with some anticipated increase in public visitor donations and tour attendance. In 2024 we expanded our tour season to include Spring and Fall Saturday tours which has added some additional revenue.

Recently joined volunteers have brought new interests and skills into the staff. We are reviving our Outreach Programs, another source of revenue lost during COVID. A collaboration with both our new Landlord, CORE-Finard, and The Kennebunk Trolley Museum are potential net wins for the museum - a greater advertising audience equals more tour traffic and increased donations. A positive result would be an increase in tour revenue and a reduction in advertising costs.

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 and school group tours are not as easily tracked, but an attempt is made as we realize the value of this information. We also make an attempt to track our volunteer hours, but so much of the work is done remotely, that this number is reporting only a fraction of the actual hours donated.

BMM Numbers for 2024:

Volunteer hours: 1213; Museum Visitors: 525; Standards Tours: 438; Special Tours: 16; School Students toured: 418.

Client eligibility criteria: **BMM is a 501-c3 non-profit corporation.**

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

The museum at 2 Main Street, Suite 230, as well as the "Innovation" 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 of \$25/adult and \$5/ages 6-17. Outreach programs, offered to Assisted Living facilities, Historic Societies, Fraternal Organizations, Recreation Departments, etc., are available at a cost of \$100 for a one-hour program.

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:

The museum leases 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 to 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 have also been made available on the BMM Website.

We have a collaborative agreement with our Landlord, CORE-Finard, to tour the Pepperell Campus, several times each 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 requesting organization's facilities. Both Wardwell Retirement home and Saco Rec have taken advantage of this program in 2024.

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

As "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 2024 we were pleased to collaborate with Heart of Biddeford and the Transportation Museum in Alfred on an advertising piece, produced by the Maine Office of Tourism. We have been approached by the Trolley Museum in Kennebunk to collaborate at some level in the 2025 tourist season. We plan to discuss this possibility further this spring.

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 - 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.

Part 2

What accommodations are made to those applicants with zero income?

Since opening the exhibits at 2 Main Street and 40 Main Street in 2019, our exhibits have always been open to the public free of charge. Schools are also encouraged to bring children to the museum for a tour that can be designed to support the grade-level curriculum. We are pleased to have welcomed kids of all ages to tour with us.

Are fees charged for General Assistance referrals? No.

If yes, how much has been charged to the city 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? NA

Funding sources for program:

REVENUE				
FY26 Request for Funding	of Salaries	of programming		
\$4500	NA	100%	6% of budget	9.77% of budget
Other Revenue	URCE TITLE OR ACT	BUDGETED FOR FY 2024	RECEIVED FOR FY 2024	BUDGETED FOR FY 2025
Federal				
State	Grant: MOT	4,000	4,000	5,000
County				
Municipal	Municipal Service	5,000	2,625	4,500
JTPA				
3 RD Party				
Fees/Tuition	BMM Tours	12,000	10,881	12,000
Private Insurance				
Endowments				
United Way				
Grants	E B Sewell, STK, Fisher	10,000	10,000	10,000
Other Income/Surplus	Donations	9,000	9,280	12,000
In-kind Contributions				
Totals:		40,000	36,756	44,000
EXPENSES				
Salaries/Benefits	none	None	None	None
Other operating expenses	Lease, Advertising, Software renewals, Memberships, Insurance	37,067	41,454	44,000

Total number of individuals served (unduplicated): Direct contact in 2024/ 1400. Web visits/unknown

Total number of units provided: Est 500 direct and 1200 indirect

Total number of individuals served from Biddeford: **We do not track visitor information, but estimate 50% of our visitors are from the greater Biddeford neighborhoods.**

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

What other municipalities provide financial assistance and how much does each provide? None

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

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

Unit of service cost: NA

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

Treasurer reports Inc and Exp and Account Balances to the Board monthly.

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

The Treasurer has that responsibility.

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.

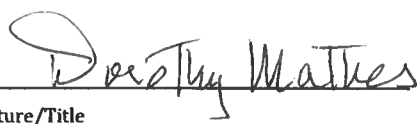
Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
City of Biddeford / Service			\$4,500	Jan – Dec 2025
MOT – Grant	Maine Office of Tourism		\$5,000	May – Sept 2025
Bangor Saving Bank – Grant	BSB Foundation		\$5,000	Dec 2024 – Feb 2025
Annual Appeal Letter/Email	Former mill emp, local citizens and businesses, recent visitors	\$500	\$4,000	Not established
TOTALS		\$500	\$18,000	

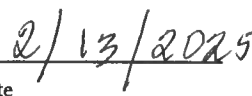
VALIDATION

I, Dorothy Mathes____, of Biddeford Mills Museum____
(Name) (Name of Agency)

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

Treasurer_____
(Title)


Signature/Title


Date

ADDITIONAL INFORMATION

In July, 2024, the Biddeford Mills Museum was forced to relocate due to detrimental environmental issues on the 1st floor of Building 18. Our decision to relocate within the Pepperell Campus was based on the fact that, although not covered by a written contract with Presidium, the mill tours were responsible for nearly 25% of our revenue and it was unlikely that Presidium would give access to the non-public spaces if we were not a tenant in good standing.

In July we moved to a slightly larger suite on the 2nd floor of Building 18. The move created unbudgeted moving expense of nearly \$10,000, covered by an emergency (rapid) grant from the Elvina B Sewell Foundation. Additionally, we incurred a lease increase of \$500/month for the last 6 months of 2024 and forward.

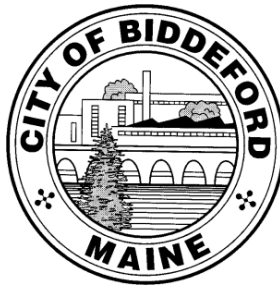
In January, 2025, the commercial suites in the Pepperell Campus were purchased by CORE-Finard LLC. The Museum has reached out to meet our new landlords and we look forward to building a collaboration benefiting both organizations in the coming months and years.

2025 is the 175th Anniversary of the Pepperell Manufacturing Co which began production in Mill #1 in 1850! Biddeford Mills Museum will celebrate this significant milestone of history with our neighbors this summer.

In 2025 the Museum has already established a new Education Committee, headed by one of our newest volunteers with a background in education. The goal is to increase the number of school tours by developing new programs for different class levels with curriculum aids for each level.

We are hopeful, as always, that the City of Biddeford will recognize the role that Biddeford Mills Museum plays in promoting the city and attracting visitors to the shops, restaurants, the attractive Main Street, beaches, educational facilities, and friendly folks who populate the neighborhoods.

Thank you for your continued support!



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:	Biddeford	Cultural	and	Heritage	Center
Principal Address:	PO Box 896	189A Alfred Street		Biddeford, ME	04005
Executive Director:	Directed by the Board of Directors				
Contact Person/Phone Number:	Diane P Cyr – 207283-3993				

Est. Total Agency Budget for 2025: \$27,432.00

Actual 2024 Budget: \$21,300.56

Amount requested from the City of Biddeford: \$10,000. (See attached)

What percent of your annual budget does this request represent: 36%

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

What percent of this request will be used towards direct services/programming: 75-80%

Please provide your agency's mission statement: Celebrate, preserve, educate, and promote Biddeford's rich past and present historical culture, heritage, and diversity.

PROGRAM DESCRIPTION

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

As Biddeford has become more and more diverse, there has been an increasing need to integrate those who are new to the community with those who have lived here for many years. The BCHC works to celebrate our diversity via cultural events and programming. Additionally, BCHC has become a repository of artifacts and documents that mirror the ethnic historical character of our community. These items are being catalogued and, in some cases, displayed. The ultimate goal of the BCHC is to find a permanent space that will allow greater displaying of our historical content, as well as additional space for small events that mirror our objectives.

How is that need determined or measured?

As more and more immigrants move into the community, their behavior mirrors what earlier immigrants within the community did in terms of adapting and assimilating. In some cases, like the Francos in the early 20th Century, the pressures of assimilation collide with the need to protect, generationally, the cultural uniqueness of the various ethnicities. BCHC works to bring all cultures together, to educate, celebrate, and enable greater appreciation of the diversity of our people.

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 have been active participants in existing city festivals such as La Kermesse, RiverJam, Holiday Fest, etc. At those festivals, we have introduced Cultural Cuisine activities, where chefs from various immigrant groups share food from their native lands. We have had guest speakers and presenters, who have talked about topics ranging from the indigenous people who once lived along the banks of the Saco to the visit to Biddeford of the Marquis de Lafayette. We attempt to coordinate with other organizations in the city and beyond, such as the Historical Society, the Mill Museum, La Kermesse, University of New England, McArthur Library, Friends of Wood Island Lighthouse and others, to enhance and maximize efforts to educate the public on the city's culture and history. Recently, we worked with the City of Saco, Dyer Library and Saco Museum, as well as the City of Biddeford to coordinate and present "Bridging Our Past, Uniting Our Future: One Community, One People, One History", a special event marking the 100th anniversary of a pivotal moment in local history, featuring the present and former mayors of Saco and Biddeford, the president of UNE, elected officials, the Alumni Band, and others in a show of unity and appreciation of our local communities.

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

The biggest indicator is the popularity of the event or program. The Cultural Cuisine activity, for example, has sold out regularly and quickly. The Greater Biddeford-Saco Music Hall of Fame Ceremony Show was almost sold out in the Biddeford Middle School's Performing Arts Center which seats 900.

After every event or program, we spend time to assess the impact of that event and determine what could be done to improve it, or, if we find that the interest level is not there, we work towards finding a replacement. Our goal is to bring people together.

Client eligibility criteria: Not applicable, as the general public, city residents, are our "clients."

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

The only program to date requiring tickets to attend is the Greater Biddeford-Saco Music Hall of Fame Induction Ceremony Show. This fee helps to pay for the program itself which is a costly endeavor due to the equipment and trained staff required to facilitate the event. All other events are free and there are not payments made to staff or volunteers at this time.

Describe services provided: We provide programs and activities as mentioned above. We attempt to educate and entertain residents to achieve a greater appreciation of the history and culture of the community. Archives and a resource library are ongoing and are expected to open within the year allowing the center to be open on appointment for research and educational purposes, furthering the mission of the organization. We work in the private sector with Brown Dog Carriers to help support our Veterans with the Wreaths Across America 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:

We utilize a room, in cooperation with La Kermesse, in the city's J. Richard Martin Community Center. It is our center of operations, as we have public meetings of the board of directors and also store and record artifacts and documents in a back room for preservation with plans to open by appointment for the above-mentioned resource/research library. The La Kermesse Room offers a significant display of artifacts and showcases of the local community, its history, and its people.

Define a unit of service as it pertains to the program: 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 work with other organizations that are concerned with cultural and historical preservation, education, and programming. We want to avoid any redundancy, despite, at time, having common purpose. All associated groups have specific objectives that are unique to each organization, but there are times when, because of the complexity or vastness of the topic or event, that there is overlap which allows for collaboration. For example, art, music, history are all part of our cultural heritage.

BCHC is currently working with Friends of Wood Island Lighthouse, residents of Biddeford Pool and Hills Beach, and Biddeford Historical Society in regard to the 200th anniversary and need for repair of the

Stage Island Monument. We are also working with the American Friends of LaFayette along with Deering Lumber, Biddeford Historical Society, and McArthur Library, to plan a special event in recognition of Lafayette’s Final Tour of the US and plan for his upcoming visit to Biddeford on June 24th, 2025. There are many other groups we have worked with as listed above including Heart of Biddeford, Engine, FOWIL, McArthur Library, UNE, Biddeford Schools, Cities of Saco and Biddeford, La Kermesse, Volk Packaging, Brown Dog Carriers, and more.

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?
As stated, we generally do not charge for events, but, at times, request donations. Those who cannot afford a donation are still allowed attendance.

Are fees charged for General Assitance referrels? If yes, how much has been charged to the City of Biddeford in the previous fiscal year? We have never dealt with general assistance.

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 records are reviewed annually by an auditor for tax purposes.

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	NA			
State	NA			
County	NA			
Municipal	NA	\$10,000	\$7875.00	\$10,000
JTPA	NA			
3 RD Party	NA			
Fees/Tuition	NA			
Private Insurance	NA			
Endowments	NA			
United Way	NA			

Grants	NA			
Other Income/Surplus	NA			
In-kind Contributions	NA			
Totals:				
EXPENSES				
Salaries/Benefits	NA			
Other operating expenses	NA			

Total number of individuals served (unduplicated): Unpredictable as it varies year to year, event to event.

Total number of units provided: NA

Total number of individuals served from Biddeford: Uncertain, but crowds range from 20 to 1000.

Percent of total client count that are residents of the City of Biddeford: Unknown but vast majority.

What other municipalities provide financial assistance and how much does each provide? None

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

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

How many members of your agency have authority to decide where/how your funds will be spent? Funding is allocated via a quorum of the Board of Directors

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

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. See attached

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
*Gibson Guitar Raffle (programs)	Biddeford Saco Residents/ Musicians	\$79	\$1500.00	1/1/25-5/4/25
Vacationland Raffle (Organizational)	York County and tourists	\$200.00	\$1,300.00	5/4/25-?6/21/25
Memorabilia/Concessions @ GBSMHOF (event funding)	Attendees, musicians, participants	\$2500.00	\$200.00	5/4/25

VALIDATION

I. Diane P Cyr_ (207-283-3993), of Biddeford Cultural and Heritage Center

(Name)

(Name of Agency)

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

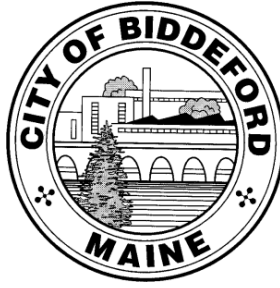
President of the Board of Directors.

(Title)

Signature/Title

Date

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



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:	<u>AGE-FRIENDLY BIDDEFORD</u>
Principal Address:	<u>46 SULLIVAN ST. P.O. BOX 785, BIDDEFORD, ME 04005</u>
Executive Director:	<u>ELIZABETH(BETSY) MARTIN</u>
Contact Person/Phone Number:	<u>BETSY MARTIN / 215-620-4924</u>
Est. Total Agency Budget for 2024/2025:	<u>\$10,000</u>
Actual 2023/2024 Budget:	<u>\$7,500</u>

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: NO SALARIES. ALL VOLUNTEER.

What percent of this request will be used towards direct services/programming: 80%

Please provide your agency's mission statement:

"WE, THE VOLUNTEERS OF AGE-FRIENDLY BIDDEFORD, ENVISION A LIVABLE COMMUNITY CONNECTING THOSE GROWING UP WITH THOSE GROWING OLDER THROUGH AWARENESS, COMMUNICATIONS, AND ADVOCACY TO MAKE OUR CITY A LIFELONG HOME FOR ALL WHO WISH TO LIVE HERE.

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. For the year 2025, we have added a plan for a new initiative that 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 and the American Red Cross will provide free home environment 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 also partnered with the National Digital Equity Center (NDEC), a 501 (c) (3) non-profit organization dedicated to closing the digital divide across the United States. Additionally, we have collaborated with Lifelong Maine to distribute 50 Echo Dots equipped with smart plugs for individuals aged 60 and older who are living alone. We provide the Echo Dots along with instructions and home visits to assist in setting up the devices. 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 and will be adding smart bulbs to the initiative. Furthermore, we have teamed up with Age-Friendly Saco to join other Age-Friendly communities in a "Train-the-Trainer" activity, enabling us to provide quality installation and clear instructions to those in need.

We are excited to partner with the Biddeford Police Department and Age-Friendly Saco to provide a venue for the public to learn about fraud, abuse, and scams. We hope to include our City Theatre in this initiative and invite surrounding communities to attend the presentation, which is tentatively scheduled for late summer.

How is that need determined or measured?

According to our 2016-2017 data, the information shows that transportation is the primary need expressed by the community over 60. AFB has revised our action plan (attached) to ensure our community has the resources necessary to lead fuller, better, and richer lives. The AFB transportation program was initiated in December 2023, and with the year-end data for 2024, we have achieved a total of 388 rides covering 6,855 miles. With the help of 'Assisted Rides,' our free software program provided by the State of Maine and the Maine Council on Aging, we have detailed reports on the ongoing success of the Transportation program. The AFB Transportation Program Annual Report 2024 (attached) and the AFB Transportation Program Destination report, which shows the geographical data of rides (attached), support our initiative to expand this program. Community comments and feedback have validated our need to proceed with 'Handy Neighbors' (minor home repairs) and the 'Digital Equity' program to close the communication gap.

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, 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. AFB looks forward to hosting two open house events this year for the general public to learn about our mission, explore volunteer opportunities, and provide feedback on our activities. We anticipate growing our membership base with expanded talent to introduce new ideas and opportunities for community support. We also 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.

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 will create 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.

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.

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

There is no fee or payment structure. We do accept donations.

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 does not operate a facility. Services are offered in the community through our Transportation program. We conduct our meetings and presentations at McArthur Library. Our supplies are stored at the HUB, 46 Sullivan St. in Biddeford.

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

A unit of service is a ride given by a volunteer. A unit of service is a community education presentation.

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, which serves as our fiscal sponsor. We meet quarterly 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, UNE's AgingME Geriatrics Workforce Enhancement Program (GWEP), 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 501 (c) (3) status been revoked in the past 5 years for any reason? If yes, please explain. If you are not a 501 (c) (3), please identify your fiscal agent.

AFB has a fiscal Sponsor named 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.

Age-Friendly Biddeford is a non-profit organization operating under the auspices of Heart of Biddeford, which is a 501 (c) (3) organization.

Part 2

What accommodations are made to those applicants with zero income?

***Age-friendly 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**

***This does not pertain to Age-Friendly Biddeford. 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				
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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	Biddeford Municipal Fund Request	\$10,000	\$7,500	\$10,000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus	\$18,159.50			
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits	\$0			
Other operating expenses	\$9,700.52			

TRANSPORTATION PROGRAM ONLY

Total number of individuals served (unduplicated): 88

Total number of units provided: 388

Total number of individuals served from Biddeford: 88

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**

Monetary value of rides from December 2023 through December 2024 = **\$24,341.13**

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

How many members of your agency have authority to decide where/how your funds will be spent? **5**

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.

Refer to Heart of Biddeford, Fiscal Sponsor

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 specificas possible)	Anticipated Costs	Anticipated Net Revenues	Begin— End Dates
* Digital Equity	over 60	\$300.00 each	Donations \$10.00	February 2025
* Fraud, Abuse, Scams	over 60 (or anyone)	estimate \$1,000	Donations \$200.00	August 2025
*Open House X2	over 60 (or anyone)	\$400.00 each	Donations \$200.00+	April / September
Lunch and Learn	over 60 (or anyone)	\$250.00 each	Donations \$10.00+	Quarterly
Outside conferences with travel	Ops team- 3	\$500.00 each	0	Quarterly or more

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

Chair./Director
(Title)

Elizabeth Martin

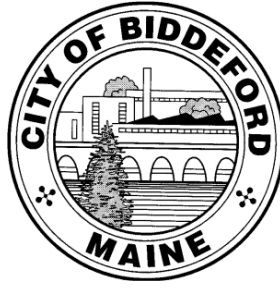
Signature/Title

March 5, 2025

Date

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

***SEE ATTACHMENTS**



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

Application for Municipal/Social Services Funding FY 2026

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PART 1

AGENCY INFORMATION

Applicant Agency Name:	<u>Biddeford Historical Society</u>
Principal Address:	<u>PO Box 200</u>
	<u>Biddeford, ME 04005</u>
Executive Director:	<u>Paul McDonough (President)</u>
Contact Person/Phone Number:	<u>Daniel Lamontagne 207-229-0429</u>
Est. Total Agency Budget for 2024/2025:	<u>\$23,000 (major repair expected)</u>
Actual 2023/2024 Budget:	<u>\$8,110</u>
Amount requested from the	

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 (which raised \$1,440 in 2024).

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 admission 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				
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		0	0	0
State		0	0	0
County		0	0	0
Municipal		7,500	7,500	10,000
JTPA		0	0	0
3 RD Party		0	0	0
Fees/Tuition		0	0	0
Private Insurance		0	0	0
Endowments		0	0	0
United Way		0	0	0
Grants		0	0	0
Other Income/Surplus		6,000	6,950	7,000
In-kind Contributions		0	0	0
Totals:		13,500	14,450	17,000
EXPENSES				
Salaries/Benefits		0	0	0
Other operating expenses		8,000	8,110	23,000

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 **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
None planned				

VALIDATION

I, Daniel Lamontagne_____, of Biddeford Historical Society_____
(Name) (Name of Agency)

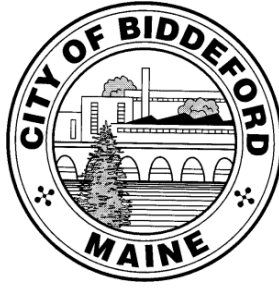
Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

Treasurer_____.
(Title)

Daniel Lamontagne_____
Signature/Title

2-07-2025_____
Date

ADDITIONAL INFORMATION



City of Biddeford

205 Main Street/PO Box 586

Biddeford, Maine 04005

Application for Municipal/Social Services Funding

FY 2026

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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 2024/2025: \$66,581

Actual 2023/2024 Budget: \$43,230

Amount requested from the
City of Biddeford: 35,741

What percent of your annual budget does this request represent: 55

What percent of this request will be used towards salaries: 38

What percent of this request will be used towards direct services/programming: 62

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. Our vision is for our gardens to provide food security for all Biddeford residents – to feed our city from the ground up!

PROGRAM DESCRIPTION

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

Addressing food insecurity. Community Building.

How is that need determined or measured?

- By our annual harvest, which we share with three local food service organizations - Youth Full Maine, Bon Appetit, and Biddeford Food Pantry.
- Positive feedback from youth.
- Improved mental health within the student body we work with.
- Working with our partner organizations, we receive feedback for the community's desire for fresh produce that is not available to them. Improved mental health.
- A sense of community pride from youth at Service Works.
- A request 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 the tools, education, and support to Biddeford residents for them to grow fresh, organic, healthy, nutritious food to supplement their food needs. Through this, we expect to provide a welcoming, approachable community space for all community members. This past growing season we grew approximately 2,400 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 pages, and end of season surveys. We have bi-annual Strategic Planning meetings. We encourage testimonials and feedback from garden members and partner organizations.

Client eligibility criteria:

Any resident of Biddeford is eligible. We ask that people who are interested in growing their own food, help with one or two hours each week planting, maintaining, and harvesting. In exchange, they can harvest food for themselves/their families. Our gardens are communal.

Describe any fee or payment structure your organization charges for services

We do not charge fees. However, we do ask for a commitment of time from all garden participants.

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:

We have four community gardens, and utilize Biddeford Housing Authority's 46 Sullivan Street HUB for meetings and projects, and we hold our monthly member & steering committee meetings at McArthur Library

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.

Yes, Biddeford Community Gardens Partners with multiple 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 fresh vegetables throughout the season to be distributed in their school food pantries and free food distributions. BCG helps with food distributions as well. We are partnering with them on plans for a new community greenhouse. The greenhouse will be used for starting seedlings and growing greens to extend the season as well as for educational purposes.
- Bon Appetit meals program
 - We provide produce for their nightly free meals program.
- York County Master Gardener Volunteers
 - We regularly have MGVS 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.
- 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
- Cornerstones of Maine
 - Youth 18 to 24 provide up to 3 hours each week helping in the gardens.
- UNE - Coastal Healthy Communities
 - We work with CHC on healthy nutrition.
- UNE - Marine & Environmental Sciences Department
 - Marine & Environmental Sciences Department. Students will be working on a project for Spring 2025 for BCG, researching methods for sustainable landscaping, developing a public service plan to eliminate the use of pesticides, herbicides, and heavy fertilizers on city and privately owned land.
- BHS - Farm & Food Production Class
 - Students learn about growing local organic food. From seed starting, to composting to the harvest.
- Art Certificate Program
 - Partners with us for the Spring Pollinator Festival. Provides the meeting space.
- McArthur Library
 - Has previously partnered with us on the Biddeford Gardens Series. Allows the use of a conference room for our monthly BCG Team and Steering Committee meetings.
- City of Biddeford - Sustainability Committee.
 - BHS 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
 - Helped with three 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.

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?

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?

Our records have not yet been audited. Our fiscal sponsor, Heart of Biddeford, maintains our financial records.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
35741	38	62		
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				
3 RD Party	donations		1019	
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	Woodard and curran foundation, SeedMoney		11,830	
Other Income/Surplus	Surplus, flower and herb sales, SPC Income		13,406	15,000
In-kind Contributions			52,244	
Totals:			26,255	
EXPENSES				
Salaries/Benefits			4768	44340
Other operating expenses			5,536.7	22241

Total number of individuals served (unduplicated): 500 plus

Total number of units provided: _____

Total number of individuals served from Biddeford: 500 plus

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?

No.

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

NA

Unit of service cost: _____

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 **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
Spring pollinator Festival campaign	Biddeford based businesses and individuals		5,000	2/15/25-5/31/25

VALIDATION

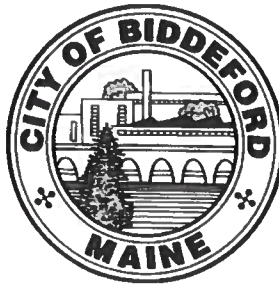
I, Evan Greeson, of Biddeford Community Gardens
(Name) (Name of Agency)

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


Signature/Title

3/3/25
Date

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



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

Application for Municipal/Social Services Funding

FY 2026

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PART 1

AGENCY INFORMATION

Applicant Agency Name:

Bon Appetit Community Meal Program

Principal Address:

19 Crescent Street Biddeford ME 04005
Second Congregational Church

Executive Director:

James Cortright 207-608-0464

Contact Person/Phone Number:

Laura Cortright 207-409-4375

Est. Total Agency Budget

for 2024/2025:

60,000

Actual 2023/2024 Budget:

60,250

Amount requested from 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

Yes, Was a Tax issue / has been resolved
for Two 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.

City of Biddeford:

24000

What percent of your annual budget does this request represent:

40 %

What percent of this request will be used towards salaries:

0 %

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

40 % rent

Please provide your agency's mission statement:

PROGRAM DESCRIPTION

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Calendar sales	Community	9000	8000	Oct 1 - Dec 30

Describe services provided:

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

What accommodations are made to those applicants with zero income?

There are no income requirement nor do we charge for our meals. Patrons can make a donation if they so choose but are never solicited.

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

No fees are charged

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

We rent space from the Second Congregational church on Crescent Street, we continue to hold a warm safe place for our patrons to eat.

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

one meal is a unit

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

Yes we use the Good Shepard food Bank. We also work with stores and the pantries. We are able to work with businesses who not only help financially, but have food drives and such

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

annually

SECTION II. PROGRAM DESCRIPTION

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

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

How is that need determined or measured?

The numbers have grown from 35 a day when we started 35 years ago to an estimated 100 many days of the week currently. The number of food insecure individuals and families continues to grow. We currently average 500 meals a week.

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've been able to meet the needs of our patrons through a network of donors of both money and food. James Cortright travels many miles a week to secure these donations. We have been fortunate to be a part of The Good Shepard Food Bank which provides us with quality food at very reasonable prices as well as free staple items.

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

Our program is evaluated by our board of directors. We meet quarterly and make adjustments as needed. We have added a patron to our board so that we have input from both sides.

Client eligibility criteria:

The only eligibility is hunger. While the snap program helps, with the rising cost of food and homelessness the need has increased. We do not now nor have we asked clients for proof of need.

Describe fee structure:

There are no fees

Funding sources for program:

FY26 request for funding:

24000

% for salaries

0

% of programming

40

CATEGORY	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal				
State				
County				
Municipal		24000	24000	24000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants		10000	2400	5000
Other Income/Surplus		20000	30000	30000
In-kind Contributions		10000	10000	8000
Totals		64000	66400	67000
Expenses:				
Salaries/Benefits		25000	25000	27000
Other operating expenses:		30000	35000	35000

Total number of individuals served (unduplicated): 26000

Total number of units provided: 26000

Total number of individuals served from Biddeford: 25480

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

?

VALIDATION

I, Sam Reed, of Bon Appetit Community Nat
(Name) (Name of Agency) Pgrew

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

President of Board
(Title)

Sam Reed President
Signature/Title

3-1-2025
Date

ADDITIONAL INFORMATION

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

DEPARTMENT OF THE TREASURY

Date: **JUL 13 1992**

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

Employer Identification Number:
01-0462772

Contact Person:
VINCENT A FUSCO JR

Contact Telephone Number:
(713) 488-2816

Accounting Period Ending:
December 31

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
May 13, 1992

Advance Ruling Period Ends:
December 31, 1996

Addendum Applies: **501. C.3**
Yes

Dear Applicant:

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

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

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

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

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

Letter 1045(DO/CG)

DON 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 he 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.

Letter 1046 (DO/CO)

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, 1967, 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.

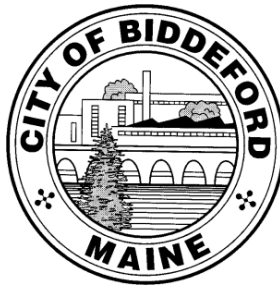
Revenue Ruling 77-208, published in Cumulative Bulletin 1977-1, on page 153, states that if an organization does not apply within 15 months of its formation, we will not consider financial information for the period prior to the application date in determining an organization's private foundation status. 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

Letter 1045(DO/CG)

Our Purpose

Bon Appetit's mission is to provide healthy, well balanced meals for families and individuals in the community who are food insecure.



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:	<u>In-A-Pinch Non-Food Pantry</u>
Principal Address:	<u>264 Pool Road, PO Box 2412, Biddeford, Maine 04005</u>
Executive Director:	<u>Marie Clark-Colman ... President/Co-Founder</u>
Contact Person/Phone Number:	<u>Pauline Loranger ... Treasurer (H) 207-571-9758 (C) 207-229-4855</u>
Est. Total Agency Budget for 2024/2025:	<u>Revenue \$23,635.00 Expenses \$24,350.00</u>
Actual 2023/2024 Budget:	<u>Revenue \$22,230.00 Expenses \$22,350.00</u>
Amount requested from the City of Biddeford:	<u>\$4,500.00</u>

What percent of your annual budget does this request?: 18%

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 is that need determined or measured?

In-A-Pinch Non-Food Pantry keeps an up-to-date Excel tracking sheet; measured at each Pantry opening and totaled yearly.

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 them in these difficult times help with personal hygiene habits.

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

In-A-Pinch Non-Food Pantry Board Members attend Meetings to review past and previous Client numbers and needs.

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

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 does collaborate with any other non-profit organizations

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				
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				
3 RD 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 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

VALIDATION

I, Marie Clark-Colman, of In-A-Pinch Non-Food Pantry
(Name) (Name of Agency)

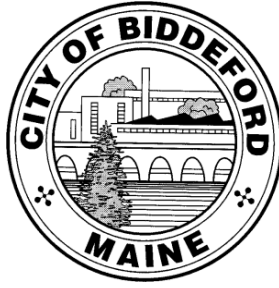
Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

President/Co-Founder.
(Title)

Marie Clark-Colman
(Signature/Title)

March 4, 2025
(Date)

ADDITIONAL INFORMATION



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: 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 2024/2025: \$470,000

Actual 2023/2024 Budget: \$375,000

Amount requested from the
City of Biddeford: \$50,000

What percent of your annual budget does this request represent: 9.5%

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

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

Please provide your agency's mission statement: City Theater in Biddeford, Maine is a fully restored 1890s Opera House offering community theater, music, dance, and more to the surrounding southern Maine communities. The mission of City Theater Associates is to foster an appreciation for the performing arts by using creative avenues to increase community involvement.

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?

As a non-profit organization striving to invite diverse individuals and economic groups into our space and downtown Biddeford, we aim to keep our ticket prices affordable, especially for families. However, the cost of operating a performing arts center while maintaining a 130-year-old building continues to impact our overall budget. While City Theater has enjoyed an ever-increasing patronage, we are also facing increased costs for expenses such as rights for shows; lumber for set builds; electricity, etc. Furthermore, larger audiences mean increased costs for supplies and general wear-and-tear in public spaces.

In the past year, City Theater spent over \$102,000 on non-show related building repairs and maintenance, including:

- A new roof
- An upgrade to our fire suppression system
- Costs related to the boiler and heating system
- Electrical upgrades
- Flooring upgrades

City Theater expects over \$100,000 on building repair and maintenance in the upcoming year which will include:

- Indoor and outdoor masonry repairs
- Continued work on the fire suppression system
- Perpetual costs related to the boiler and heating system
- Necessary heating, plumbing, and electrical upgrades

This does not include major costs such as new windows or any upgrades to our actual systems.

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 in the \$25 to \$35 range for all ticketed events. 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 within 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.

Attached

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 the section provided

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

While 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 accounting.

Funding sources for the program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
\$50,000	0	100		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal	N/A	N/A	N/A	N/A
State	N/A	N/A	N/A	N/A
County	N/A	N/A	N/A	N/A
Municipal	City of Biddeford	\$75,000	\$36,750.00	\$50,000
JTPA	N/A	N/A	N/A	N/A
3 RD Party				
Fees/Tuition	N/A	N/A	N/A	N/A
Private Insurance	N/A	N/A	N/A	N/A
Endowments	Private Endowments	\$0	\$1500	\$2000
United Way	N/A	N/A	N/A	N/A
Grants	N/A	N/A	\$1000	\$500
Other Income/Surplus	Ticket and Concession Sales	\$325,000	\$315,000	Appx \$350,000
In-kind Contributions	Fundraising	\$70,000	\$106,000	\$100,000
Totals:		\$470,000	\$460,250	\$500,000
EXPENSES				
Salaries/Benefits		\$80,000	\$65,000	\$100,000
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% of folks from Biddeford

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 the 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 9 voting board members.

Of that group, how many are responsible for ensuring funds are used for the intended purpose?
All 9

Agencies **REQUIRED** to file yearly audits—include a copy of the 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
Sales of ads	Businesses and nonprofits	\$10,000	\$65,000	April -August 2025
General Fundraising	General Public	\$5,000	\$35,000	June 1, 2025 - May 31, 2026

VALIDATION

I, Steven Ellis, of City Theater Associates
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and sign the same in my capacity as
President, Board of Directors.
(Title)

Steven Ellis
Signature/Title

3/4/25
Date

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: 01-3851796
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~~
~~XXXXXX~~

(Name of Corporation)

CITY THEATER ASSOCIATES, INC.

YORK ss.

Registry of Deeds

Received May 25 1977

at 9 h. 02 m. A.M.

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, 1977
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

~~XXXXXX~~ Trustees Lucien A. Dutremble; Richard G. Lemire; Joanne Forman;

Joan L. Turcotte; Dorothy P. Reny; Gerard Rheault; Michael E. Bergeron;

Constantine Karvonides; Richard 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

Thomas E. Osborne

Richard T. Potvin

Incorporators

~~XXXXXXXXXX~~

~~XXXXXXXXXX~~

~~XXXXXXXXXX~~

efile Public Visual Render | ObjectID: 202403309349301185 - Submission: 2024-11-25 | TIN: 01-0351796

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
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023

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

I Tax-exempt status:
☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: WWW.CITYTHEATER.ORG

D Employer identification number
01-0351796
E Telephone number
(207) 282-0849
G Gross receipts \$ 408,292

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

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other
L Year of formation: 1977
M State of legal domicile: ME

Part I Summary

Activities & Governance

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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, Part I, line 11

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

Current Year

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) 1,308

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

Beginning of Current Year

End of Year

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

352,461

1,090

351,371

377,552

5,140

372,412

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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			2024-11-25 Date	
	KAREN GALLAGHER TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date 2024-11-25	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** (2022)

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 \$ 337,274 including grants of \$ 630) (Revenue \$ 270,823)

CITY THEATER PRODUCED SEVERAL SHOWS AND PARTICIATED IN MULTIPLE COMMUNITY PRODUCTIONS IN 2022/2023. 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 \$)

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,"	19	No

<i>complete Schedule G, Part III</i>		19	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	No

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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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26 Did the organization report any amount on Part X, line 5 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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28 Was the organization a party to a business transaction with one of the following parties (see 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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VII, lines 11b and 12? <i>Note</i>	38	

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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			
1a		19	
1b		0	
1c			No

Form 990 (2022)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
2a		2	
2b		Yes	
3a			No
3b			
4a			No
5a			No
5b			No
5c			
6a			No
6b			
7a			
7b			
7c			
7d			
7e			
7f			
7g			
7h			
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			

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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?			13a		
Note. See the instructions for additional information the organization must report on Schedule O.					
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		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		

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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 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 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	9	
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	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

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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 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

Form 990 (2022)

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) BRIANA CHU SECRETARY	4.00	X		X				0	0	0
(2) STEVE ELLIS PRESIDENT	4.00	X		X				0	0	0
(3) KAREN GALLAGHER TREASURER	4.00	X		X				0	0	0
(4) JAMES LABELLA BOARD MEMBER	2.00	X						0		

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

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.

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 (2022) Page **9**

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

1a	Federated campaigns	
1b	Contributions, Gifts, Grants, and Membership dues	
1c	OtherAmt Similar c Fundraising events	
1d	d Related organizations	
1e	e Government grants (contributions)	27,500
1f	f All other contributions, gifts, grants, and similar amounts not included above	65,941
1g	g Noncash contributions included in lines 1a - 1f:\$	
h Total.	Add lines 1a-1f	93,441

2a	PRODUCTION RECEIPTS	Business Code				
			270,823	270,823		

Program Service						
1						
2						
f All other program service revenue.						
9 Total. Add lines 2a-2f.		270,823				
3 Investment income (including dividends, interest, and other similar amounts)		1,336				1,336
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real	(ii) Personal			
6a Gross rents		6a	6,427			
b Less: rental expenses		6b				
c Rental income or (loss)		6c	6,427			
d Net rental income or (loss)			6,427			6,427
		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory		7a				
Less: cost or other basis and sales expenses		7b				
Gain or (loss)		7c				
d Net gain or (loss)						
a 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	33,557			
b Less: cost of goods sold		10b	16,811			
c Net income or (loss) from sales of inventory			16,746			16,746
		Business Code				
11a MISCELLANEOUS			2,708			2,708
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			2,708			
12 Total revenue. See instructions			391,481	270,823		27,217

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	630	630		
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	33,400	25,050	8,350	
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	39,808	39,808		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7,745	6,862	883	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	1,450		1,450	
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	1,269	1,269		
13 Office expenses	22,858	15,354	6,196	1,308
14 Information technology	3,411	1,705	1,706	
15 Royalties	42,373	42,373		
16 Occupancy	39,675	29,756	9,919	
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	22,051	22,051		
23 Insurance	6,236	3,118	3,118	
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	143,851	143,851		
b MISCELLANEOUS	5,148	5,148		
c LICENSES	472	236	236	
d EQUIPMENT RENTAL & MAINTENANCE	63	63		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	370,440	337,274	31,858	1,308
26 Joint costs. Complete this line only if the organization is a				

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	32,001	1	55,958
	2 Savings and temporary cash investments	186,321	2	209,282
	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 563,748		
	b Less: accumulated depreciation	10b 451,436	134,139	10c 112,312
	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)	352,461	16	377,552	
Liabilities	17 Accounts payable and accrued expenses	1,090	17	5,140
	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	1,090	26	5,140
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	188,490	27	182,031
	28 Net assets with donor restrictions	162,881	28	190,381
	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	351,371	32	372,412
33 Total liabilities and net assets/fund balances	352,461	33	377,552	

Part XI Reconciliation of Net AssetsCheck 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	391,481
2	Total expenses (must equal Part IX, column (A), line 25)	2	370,440
3	Revenue less expenses. Subtract line 2 from line 1	3	21,041
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	351,371
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	372,412

Part XII Financial Statements and ReportingCheck 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		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
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?		No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form **990** (2022)**Additional Data**[Return to Form](#)**Software ID:****Software Version:****Form 990, Special Condition Description:**

Special Condition Description

efile Public Visual Render | ObjectID: 202403309349301185 - Submission: 2024-11-25 | TIN: 01-0351796 | OMB No. 1545-0047

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.

2022

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

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

Cat. No. 11285F

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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 the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year
(or fiscal year beginning in) ▶

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.

(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total

Section B. Total Support

Calendar year
(or fiscal year beginning in) ▶

7 Amounts from line 4. . .

8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .

9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .

10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .

11 **Total support.** Add lines 7 through 10

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

13 **First 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** ▶ ☐

(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total

12

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))

15 Public support percentage for 2021 Schedule A, Part II, line 14

16a **33 1/3% support test—2022.** 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—2021.** 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—2022.** 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—2021.** 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 ▶ ☐

14	
15	

Schedule A (Form 990) 2022

Page 3

Schedule A (Form 990) 2022

Page 3

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) ▶

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

(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
37,918	48,916	54,801	128,892	93,441	363,968
245,517	139,003	51,656	175,448	270,823	882,447

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	33,787	31,382	11,096	17,957	33,557	127,779
4						
5						
6	317,222	219,301	117,553	322,297	397,821	1,374,194
7a	840	5,350	5,400	800	10,700	23,090
b				10,000		10,000
c	840	5,350	5,400	10,800	10,700	33,090
8						1,341,104

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	317,222	219,301	117,553	322,297	397,821	1,374,194
10a	9,337	7,801	2,890	4,114	7,763	31,905
b						
c	9,337	7,801	2,890	4,114	7,763	31,905
11						
12	38	9,719	400	423	2,708	13,288
13	326,597	236,821	120,843	326,834	408,292	1,419,387
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 2022 (line 8, column (f) divided by line 13, column (f))	15 94.480 %
16	Public support percentage from 2021 Schedule A, Part III, line 15	16 93.990 %

Section D. Computation of Investment Income Percentage		
17	Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17 2.000 %
18	Investment income percentage from 2021 Schedule A, Part III, line 17	18 4.000 %
19a 33 1/3% support tests-2022. 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—2021. 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		

b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>			
		3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>			
		3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>			
		4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>			
		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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>			
		4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>			
		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? <i>If "Yes," provide detail in Part VI.</i>			
		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? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>			
		7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>			
		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))? <i>If "Yes," provide detail in Part VI.</i>			
		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? <i>If "Yes," provide detail in Part VI.</i>			
		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? <i>If "Yes," provide detail in Part VI.</i>			
		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)? <i>If "Yes," answer line 10b below.</i>			
		10a		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>			
		10b		

Schedule A (Form 990) 2022

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? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		
		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? <i>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.</i>		
		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? <i>If "Yes," explain in Part VI how providing such benefit</i>		

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 governmental entity (see instructions)			
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		

Schedule A (Form 990) 2022

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)			

Schedule A (Form 990) 2022

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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 2a through e			

Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018. . . .			
b Excess from 2019. . . .			
c Excess from 2020. . . .			
d Excess from 2021. . . .			
e Excess from 2022. . . .			

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 13,288

efile Public Visual Render		ObjectId: 202403309349301185 - Submission: 2024-11-25		TIN: 01-0351796	
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 2022
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 33⅓% 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 <i>exclusively</i> 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 <i>exclusively</i> 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 <i>exclusively</i> religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received <i>nonexclusively</i> 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).					
For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.			Cat. No. 30613X		Schedule B (Form 990) (2022)
Page 2					
Schedule B (Form 990) (2022)		Page 2		Page 141 of 405	

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
<u>RESTRICTED</u>		\$ <u>RESTRICTED</u>	☐ 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.)

Schedule B (Form 990) (2022)

(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
-		\$	

Schedule B (Form 990) (2022)

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	

Schedule B (Form 990) (2022)

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render | ObjectID: 202403309349301185 - Submission: 2024-11-25 | TIN: 01-0351796

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047
2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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.

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of grants from (during year)

4

Aggregate value at end of year

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II

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

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.

a

Total number of conservation easements

b

Total acreage restricted by conservation easements

c

Number of conservation easements on a certified historic structure included in (a)

d

Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9

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

Part III

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

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 are a significant use of its collection items (check all that apply):

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

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:

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b 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		305,386	261,224	44,162
d Equipment		258,362	190,212	68,150
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)		
(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)	

(1) Federal income taxes

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)**Schedule D (Form 990) 2022**

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

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

Part XIII Supplemental Information

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ObjectID: 202403309349301185 - Submission: 2024-11-25

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

2022

Open to Public
Inspection

Name of the organization
CITY THEATER ASSOCIATES INC

Employer identification number

01-0351796

Return Reference	Explanation
FORM 990 - 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.
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

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

Cat. No. 51056K

Schedule O (Form 990) 2022

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Software ID:
Software Version:

City of Biddeford Funding Application

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II	Application
III	Reviewed Statements and 990 Tax Return
IV	Tax Exempt Letter
V	Per Capita Comparison
VI	Capital Improvements Summary
VII	

March 3, 2025

James Bennett
City Manager
City Hall, 205 Main Street
Biddeford, ME 04005



ATTN: Shelly MacNeill, Executive Assistant

Dear Mr. Bennett and Members of the Biddeford City Council,

Thank you for your continuing support of McArthur Library. Our Board members, staff, volunteers, and patrons deeply appreciate the trust you place in us to deliver our extensive services and programs to our shared community.

As you know, that community is constantly growing and adapting, and therefore so is our need for building improvements, staff, and resources we can utilize to best serve the people both inside and outside our walls. This last year alone nearly all of our statistics doubled - from daily visitors to program attendees to item checkouts and people in need of assistance at our information desks. We see an average of 7,000 people walk through the library doors every month, and have processed over 100 new library cards in the last month alone. Outside of the library, our staff collaborate with other organizations to bring programs to an average of over 3,000 additional patrons per year through children's story events, sand bucket deliveries for seniors, wifi hotspot distribution to New Mainers, and more.

McArthur Library truly is a community hub, and one we are proud to maintain for the Biddeford community. It is a place where seniors can come to chat with others to ease their loneliness after the passing of a spouse. A place where people with disabilities can thrive in art and music programs where their differences are celebrated rather than a barrier. A place where parents can find resources like baby bags, free books, and joyful connections for their children. A place where the unhoused and people struggling with addiction can feel safe, get warm, and access the stepping stones they need to get out of their dire situations. And perhaps most importantly, it is a place where library staff come together in truly extraordinary ways each day to enhance the lives of every single person they meet.

As we shared with the Council last year, the library building is now showing its age, as it was constructed in 1863 and converted into a public library in 1902 and has been serving the city of Biddeford ever since. We added an expense category to the budget last year to cover a facilities assessment, so we could discover what we need to do to preserve this

historic space for future generations to enjoy. That report has since been completed by Oak Point Associates and a copy has been attached alongside our budget request. Their recommendations were not surprising, but were certainly daunting - with the size of the necessary capital outlay in the next 3 to 5 years estimated at over \$2.1 million dollars.

This will be a tremendous challenge, but it is a challenge that the McArthur Library Board and Finance Committee are up for. Planning is already underway to ensure our library will remain a cornerstone for Biddeford's vibrant downtown community.

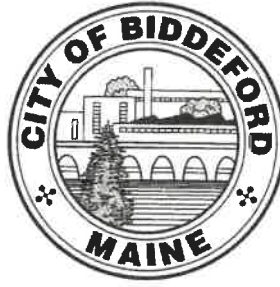
Our plan to meet this challenge includes three parts: 1) To maximize the growth in our endowment, 2) to renew our focus on fundraising (including an annual fundraiser as well as launching a large-scale capital campaign within the next two years), and 3) to request a commitment from the City of Biddeford to increase the current level of funding, as well as to assist the library in accessing other federal and state funding source that are consistent with our mission.

Please find attached the library's request for FY 2026, which will enable us to complete the immediate items outlined in year one of the facilities assessment report as well as to provide the library an opportunity to maximize growth in our endowment so we can get closer to adequately funding the year two items. The increase in funding for FY 26 will also allow us time to properly plan a Capital Campaign, with a formal campaign kickoff targeted for 2027. This assistance will be crucial to us as we help our citizens to navigate through the variety of needs they bring to us each year, especially as the current climate of our country is rapidly inspiring more people to seek accurate information, comforting escapes, and freely accessible physical spaces where they can feel safe, welcome, and seen.

Thank you so much for your consideration of our request. We look forward to meeting with the Budget Committee to discuss that request further and to answer any questions you may have.

Sincerely,

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



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:	<u>McArthur Library Association</u>
Principal Address:	<u>270 Main St. Biddeford, ME 04005</u>
Executive Director:	<u>Nicole Clark (Interim)</u>
Contact Person/Phone Number:	<u>David Moravick (Board Treasurer) - (207) 468-5099</u>
Est. Total Agency Budget for 2024/2025 (July 1-June 30):	<u>\$2,081,100</u>
Actual 2023/2024 Budget:	<u>\$2,006,474</u>
Amount requested from the City of Biddeford:	<u>\$1,000,000 from the City and \$250,000 through other sources</u>

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:

"A library outranks any one other thing a community can do to benefit its people. It is a never failing spring in the desert." - Andrew Carnegie. These words could not be more true, as McArthur Library is not only an asset for the Biddeford community; it is a necessity. It is so much more than a place with books, though we certainly meet that need with our collection of over 54,000 physical volumes, over 5,000 audiobooks, and over 2,000 e-book titles. It is also a place where we provide access to research, technology, books, and education. A place where we offer vital, vibrant, and free programs for people of all ages, backgrounds, and abilities. A place of service - where our knowledgeable staff and community partners offer technology assistance, tax aid, health/safety resources, resources for unhoused patrons, employment assistance, baby bags for new parents, connections to addiction counseling, and so much more. Our staff work hard every day to ensure that our patrons' needs for education, entertainment, group meeting spaces, and information are met in an environment where all people can feel welcome the moment they walk through our doors. McArthur Library truly is a community hub that is constantly adapting to the ever-changing needs of our citizens. So to describe one need that we address is a difficult task - but it could best be summed up as this: We address our city's need for access - to any resources, information, joy, safe space, or connection we possibly can.

How is that need determined or measured?

The needs of our patrons and our community are measured in a variety of ways, both quantitative and qualitative. We listen to the stories and questions of every person who visits us, we stay attuned to our local news channels and the reports of our community partners (such as Seeds of Hope, UNE, and Heart of Biddeford), and connect with other libraries throughout the state and the country to ensure we are following best practices to meet library service trends. We keep track of attendance at our many programs, and collect feedback from participants about their experiences as well as additional programs they wish to see us offer. We also frequently analyze our circulation trends to discover what kinds of materials are being checked out and what aren't, so we can adapt our collection to meet the greatest scope of needs possible.

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)

Truthfully, we could write an entire essay to answer this question (and will happily do so if asked!). But to sum up in the space allotted, McArthur Library is attempting to meet the needs of our community by providing a safe, welcoming, and up-to-date building that is staffed by qualified, compassionate, and skilled librarians who work tirelessly to provide the programs, materials, and services our patrons need. Materials include: books, e-books, audiobooks, DVDs, video games, streaming content, newspapers, magazines, comics, puzzles, assistive technology, recreation collection items (snowshoes, telescope, tennis rackets, fishing poles, etc), memory kits and large print items for seniors, museum and park passes, tax forms, in-library-use charging cords and laptops, archival materials, genealogical materials, research subscription services, microfilm reels, multi-language items, and WiFi hotspots. Services include: Computer services (including printing, scanning, and faxing), interlibrary loan service, Talking Books for patrons with visual impairments, readers' advisory, research assistance, information services via phone/email/social media/in person help, meeting room bookings, notary public appointments, technology help appointments, legal assistance appointments, wireless internet access, and sand bucket delivery for seniors. Programs include NDEC/AARP tech classes, storytimes for children, crafts for all ages, author talks, historical presentations, art classes, school vacation events, summer and winter reading programs, D&D group, knitting group, book clubs, WinterFest participation, a winter coat drive, music programs, therapy animal visits, and more. The outcome we expect to achieve by providing all of this is to satisfy our mission statement and help Biddeford to thrive.

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.

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.

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, and materials on our website mcarthurlibrary.org as well as on our Facebook page.

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 St, in the heart of downtown.

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 people seek out the library as a first point of service and community connection for their littles. Our weekly Children's Room programs drew over 3,500 patrons to the library this past year (which was double our numbers from years prior), and our take-and-makes served over 1,000 patrons. Outreach programming also doubled in size this year, with 1,978 patrons served.

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

We collaborate with many local non-profit organizations to maximize the services and programs we can provide to our patrons. Examples of these partnerships include: Seeds of Hope, Biddeford Schools, UNE, Biddeford Adult Ed, SMPDC, AARP, NDEC, N.A., Heart of Biddeford, Better Biddeford, the Biddeford Historical Society, Biddeford Rec, Coastal Healthy Communities Coalition, the city's DEI Committee, Age-Friendly Biddeford, and Maine State Library.

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.**

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**

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 Simensky Engstrom & Associates

Funding sources for program: *Please see chart on the following page*

Total number of individuals served (unduplicated): 5,204 active library cards; 7000+ visitors per month

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

Total number of individuals served from Biddeford: 4,825 of our cardholders; ~6,500 visitors per month

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?

None - 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:

\$87.72 for total service; \$44.59 of which is requested to be funded by the municipal contribution to the library

Unit of service cost: In FY24, our total operating cost was \$1,598,257. Projected FY25 is \$1,978,265

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 Board approval 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?

The Executive Director and a member of the Board approves all invoices and the Treasurer, Assistant Treasurer, or a member of the library's finance committee signs checks to issue payment of invoices. Checks over \$5,000 require two signatures. The library's Bookkeeper assists with keeping track of all financial transactions and allocations.

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. *Form 990 is attached*

McArthur Library Association Proposed Budget for FY26 July 2025 - June 2026			
		FY2025 Actual Budget	FY 2026 Proposed Budget
Expenses			
Collection and Patron Services		\$ 143,074.00	\$ 152,151.00
General Operating and Building		\$ 273,740.00	\$ 297,140.00
Staff Payroll		\$ 929,694.00	\$ 937,500.00
Staff Benefits (includes 20% health insurance increase for FY26)		\$ 274,339.00	\$ 332,019.00
Administration and Overhead incl Investment Fee Adjustment		\$ 178,427.00	\$ 197,000.00
Capital Expenditure for Existing Required Projects		\$ 40,000.00	\$ 125,000.00
Masonry Repairs to 1863 Building Buttresses (Mandatory Structural Repair)		\$ 149,700.00	
Facilities Assessment		\$ 17,500.00	
Contingency			\$ 20,000.00
Total		\$ 2,006,474.00	\$ 2,060,810.00
Funding			
Library Income (Copying, Fees, Non-Resident Cards, etc)		\$ 22,000.00	\$ 22,000.00
McArthur Library Association Funding		\$ 219,657.00	\$ 216,000.00
Investment Fee Adjustment		\$ 25,500.00	\$ 25,500.00
Lena McArthur Trust		\$ 225,180.00	\$ 236,000.00
Jane E. Owen Trust		\$ 288,600.00	\$ 300,000.00
Interlibrary Loan Replacements		\$ 1,600.00	\$ 1,600.00
Fundraising Campaign and Donations		\$ 40,000.00	\$ 30,000.00
Excess Endowment Withdrawal in FY25 (Negative Impact on Future Performance)		\$ 150,000.00	
City of Biddeford		\$ 750,000.00	\$ 1,000,000.00
City of Biddeford (Federal Funding Sources)		\$ 250,000.00	\$ 250,000.00
Total		\$ 1,972,537.00	\$ 2,081,100.00
(Shortfall) Surplus		\$ (33,937.00)	\$ 20,290.00

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 Campaign	Patrons and cardholders	\$750	\$30,000+	July 2025 - June 2026
Capital Campaign**	Patrons, local businesses, the community at large	\$5,000 - \$10,000	\$2-2.5 million	To begin late 2026
Library merchandise sales	Patrons, community	\$300	\$2,000	July 2025 - June 2026
Donations at library programs	Patrons, visitors	Varies based on program	\$500-\$5,000	July 2025 - June 2026

VALIDATION

I, David Moravick, 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

(Ward 1), Treasurer (volunteer)
(Title)

David Moravick
Signature/Title

3/4/25
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.

McARTHUR LIBRARY ASSOCIATION
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees
McArthur Library Association
Biddeford, Maine

We have reviewed the accompanying financial statements of McArthur Library Association (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years 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.

Accountant's 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.

Accountant's Conclusion

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


Saco, Maine

August 12, 2024

268 Main Street . P.O. Box 760 . Saco, Maine 04072

207.284.5943 . 888.537.5948 . Fax 207.282.8857

McARTHUR LIBRARY ASSOCIATION

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Cash	\$ 137,998	\$ 331,740
Investments	6,047,226	5,470,818
Prepaid expenses	18,316	10,321
Property and equipment, net of accumulated depreciation	945,046	821,190
Collections	-	-
TOTAL ASSETS	<u>\$ 7,148,586</u>	<u>\$ 6,634,069</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
Accrued expenses	\$ 0	\$ 0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 0</u>
<u>NET ASSETS</u>		
Without donor restrictions	7,049,422	6,535,284
With donor restrictions	99,164	98,785
TOTAL NET ASSETS	<u>7,148,586</u>	<u>6,634,069</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,148,586</u>	<u>\$ 6,634,069</u>

See Accompanying Notes and Independent Accountant's Review Report

McARTHUR LIBRARY ASSOCIATION

STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains:		
City of Biddeford	\$ 609,583	\$ 670,417
Estate of J. Owen	287,246	308,754
Estate of L. McArthur	233,277	236,829
Donations and grants	37,288	21,143
Photocopy and printer income	3,129	2,953
Miscellaneous income	10,762	10,736
Interest and dividend income, net of investment fees	89,755	78,327
Gain (Loss) on investments	896,790	610,718
TOTAL REVENUES AND GAINS (LOSSES) WITHOUT DONOR RESTRICTIONS	<u>\$ 2,167,830</u>	<u>1,939,877</u>
Expenses:		
Program	1,499,060	1,231,434
Management and general	154,632	123,636
TOTAL EXPENSES	<u>1,653,692</u>	<u>1,355,070</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	514,138	584,807
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Interest income	379	42
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>379</u>	<u>42</u>
INCREASE (DECREASE) IN NET ASSETS	514,517	584,849
NET ASSETS AT BEGINNING OF YEAR	<u>6,634,069</u>	<u>6,049,220</u>
NET ASSETS AT END OF YEAR	<u>\$ 7,148,586</u>	<u>\$ 6,634,069</u>

See Accompanying Notes and Independent Accountant's Review Report

McARTHUR LIBRARY ASSOCIATION

STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2024 AND 2023

YEAR ENDED JUNE 30, 2024

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT & GENERAL</u>	<u>2024 TOTAL</u>
Salaries and wages	\$ 741,750	\$ 72,733	\$ 814,483
Employee benefits	129,602	12,708	142,310
Payroll taxes	57,938	5,681	63,619
Administrative costs		28,078	28,078
Books, publications, programs, etc.	141,242		141,242
Depreciation	105,249		105,249
Insurance	20,353		20,353
Memberships		6,271	6,271
Miscellaneous	7,780		7,780
Occupancy	273,393		273,393
Postage	2,545		2,545
Professional fees		3,700	3,700
Supplies	19,208	25,461	44,669
	<u>\$ 1,499,060</u>	<u>\$ 154,632</u>	<u>\$ 1,653,692</u>

YEAR ENDED JUNE 30, 2023

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT & GENERAL</u>	<u>2023 TOTAL</u>
Salaries and wages	\$ 622,116	\$ 61,152	\$ 683,268
Employee benefits	95,085	9,346	104,431
Payroll taxes	48,075	4,726	52,801
Administrative costs		23,341	23,341
Books, publications, programs, etc.	118,271		118,271
Depreciation	97,674		97,674
Insurance	16,857		16,857
Memberships		3,198	3,198
Miscellaneous	5,223		5,223
Occupancy	212,095		212,095
Postage	2,253		2,253
Professional fees		3,600	3,600
Supplies	13,785	18,273	32,058
	<u>\$ 1,231,434</u>	<u>\$ 123,636</u>	<u>\$ 1,355,070</u>

See Accompanying Notes and Independent Accountant's Review Report

McARTHUR LIBRARY ASSOCIATION

STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase (Decrease) in net assets	\$ 514,517	\$ 584,849
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	105,249	97,674
Net (gain) loss on investments	(896,790)	(610,718)
Investment income restricted for long-term purposes	(379)	(42)
Change in operating assets and liabilities:		
(Increase) decrease in prepaid expenses	(7,995)	(575)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(285,398)	71,188
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Sale of investments	3,102,347	2,472,679
Purchase of investments	(2,781,964)	(2,346,724)
Purchase of property and equipment	(229,106)	(115,947)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	91,277	10,008
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Investment income restricted for long-term purposes	379	42
NET CASH PROVIDED BY FINANCING ACTIVITIES	379	42
NET (INCREASE) DECREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(193,742)	81,238
BEGINNING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	331,740	250,502
ENDING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	\$ 137,998	\$ 331,740
<u>Supplemental Disclosures of Cash Flow Information</u>		
Cash paid during the year for:		
Interest	\$ 0	\$ 0
Income taxes	0	0

See Accompanying Notes and Independent Accountant's Review Report

McARTHUR LIBRARY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The McArthur Library Association operates a public library in Biddeford, Maine.

Income Tax Status

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, 2024, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Generally, the tax years before 2020 are no longer subject to examination by federal, state, or local authorities.

Basis of Accounting

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

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment. Net assets with donor restrictions are subject to donor-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 donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$500, and maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. Purchased property and equipment are carried at cost. Depreciation is computed using the straight-line method over three to thirty-nine years.

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.

McARTHUR LIBRARY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

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.

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.

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.

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2024 and 2023 consist of the following:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 137,998	\$ 331,740
Restricted cash	-	-
Cash, cash equivalents, and restricted cash shown in the statement of cash flows	<u>\$ 137,998</u>	<u>\$ 331,740</u>

NOTE 3 - INVESTMENTS

In accordance with generally accepted accounting principles, the Organization uses the following prioritized input levels to measure fair value. The input levels used for valuing investments are not necessarily an indication of risk.

Level 1 – Quoted prices in active markets that are accessible at the measurement date for assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2 – Observable prices that are based on inputs not quoted on active markets, but corroborated by market data.

Level 3 – Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

McARTHUR LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 3 - INVESTMENTS (continued)

Investments, which are measured on a recurring basis using Level 1 inputs, consisted of the following at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Cash and money market accounts	\$ 243,375	\$ 463,191
Debt securities	1,237,920	814,502
Equity securities	<u>4,464,897</u>	<u>4,093,903</u>
Total investments at fair value	5,946,192	5,371,596
Certificates of deposit	<u>101,034</u>	<u>99,222</u>
Total investments	<u>\$ 6,047,226</u>	<u>\$ 5,470,818</u>

Interest and dividend income is shown net of investments fees of \$23,841 and \$22,219 for the years ended June 30, 2023 and 2022, respectively.

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2024</u>	<u>2023</u>
Equipment and furnishings	\$ 691,899	\$ 638,493
Capital improvements	<u>2,061,934</u>	<u>1,886,233</u>
	2,753,833	2,524,726
Accumulated depreciation	<u>(1,808,785)</u>	<u>(1,703,536)</u>
	<u>\$ 945,048</u>	<u>\$ 821,190</u>

NOTE 5 - 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.

NOTE 6 - RESTRICTIONS AND LIMITATIONS ON NET ASSETS

	<u>2024</u>	<u>2023</u>
<u>Net Assets Without Donor Restrictions</u>		
Designated by the Board for endowment purposes	\$ 6,047,226	\$ 5,470,818
Undesignated	<u>1,002,196</u>	<u>984,466</u>
	<u>\$ 7,049,422</u>	<u>\$ 6,455,284</u>
<u>Net Assets With Donor Restrictions</u>		
To be held in perpetuity	<u>\$ 99,164</u>	<u>\$ 98,785</u>

McARTHUR LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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.

Absent explicit donor stipulations to the contrary, the Board of Trustees of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) 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 SPMIFA.

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 is as follows:

	<u>2024</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment funds with donor restrictions	\$ 0	\$ 99,164	\$ 99,164
Endowment funds without donor restrictions	379	0	379
Board-designated endowment funds without donor restrictions	5,947,683	0	5,947,683
	<u>\$ 5,948,062</u>	<u>\$ 99,164</u>	<u>\$ 6,047,226</u>

	<u>2023</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment funds with donor restrictions	\$ 0	\$ 98,785	\$ 98,785
Endowment funds without donor restrictions	90	0	90
Board-designated endowment funds without donor restrictions	5,371,943	0	5,371,943
	<u>\$ 5,372,033</u>	<u>\$ 98,785</u>	<u>\$ 5,470,818</u>

McARTHUR LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 7 - ENDOWMENT FUNDS (continued)

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

		<u>2024</u>	
	<u>Without Donor</u>	<u>With Donor</u>	<u>Total</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
Beginning of year	\$ 5,372,033	\$ 98,785	\$ 5,470,818
Investment income (net of fees)	89,534	379	\$ 89,913
Net appreciation (depreciation)	896,790	0	\$ 896,790
Amounts transferred to endowment	(409,916)	0	\$ (409,916)
Amounts appropriated for expenditure	(379)	0	\$ (379)
End of year	<u>\$ 5,948,062</u>	<u>\$ 99,164</u>	<u>\$ 6,047,226</u>

		<u>2023</u>	
	<u>Without Donor</u>	<u>With Donor</u>	<u>Total</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
Beginning of year	\$ 4,887,312	\$ 98,743	\$ 4,986,055
Investment income (net of fees)	77,945	42	\$ 77,987
Net appreciation	610,718	0	\$ 610,718
Amounts transferred to endowment	(203,852)	0	\$ (203,852)
Amounts appropriated for expenditure	\$ (90)	\$ -	\$ (90)
End of year	<u>\$ 5,372,033</u>	<u>\$ 98,785</u>	<u>\$ 5,470,818</u>

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 \$4,663 and \$24,950 for the years ended June 30, 2024 and 2023, respectively.

NOTE 9 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 12, 2024, which is the date the financial statements were available to be issued.

NOTE 10 – 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

At June 30, 2023, the Organization's cash balances exceeded the federally insured limits of \$250,000, by \$81,740.

Form **990****Return of Organization Exempt From Income Tax**

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

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

Department of the Treasury
Internal Revenue Service**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**MCARTHUR LIBRARY ASSOCIATION**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P.O. BOX 346

Room/suite

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

BIDDEFORD**ME 04005****F** Name and address of principal officer:

MICHAEL EON
59 BOOM ROAD
SACO

ME 04072**D** Employer identification number**01-0211533****E** Telephone number**207-284-4181****G** Gross receipts \$ **4,639,705****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: **www.mcarthurpubliclibrary.org****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1902** **M** State of legal domicile: **ME****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	Public library whose mission is to connect the Biddeford community with materials, programs, services, and other informational and cultural resources enabling fuller, better, and richer lives.		
	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)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	
	6	Total number of volunteers (estimate if necessary)	
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	
	8	Contributions and grants (Part VIII, line 1h)	
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
Expenses	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25)	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	
	19	Revenue less expenses. Subtract line 18 from line 12	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	
	21	Total liabilities (Part X, line 26)	
	22	Net assets or fund balances. Subtract line 21 from line 20	

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 MORAVICK		TREASURER	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	Edward K. Simensky		Edward K. Simensky	08/13/24
	Firm's name		Firm's EIN	PTIN
	Simensky, Engstrom & Associates, CPA's		01-0353028	P00047144
Firm's address		Phone no.		
P.O. Box 760		207-284-5943		
Saco, ME 04072				

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** (2023)

Form 990 (2023) **MCARTHUR LIBRARY ASSOCIATION**

01-0211533

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:

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 \$ **63,566** including grants of \$) (Revenue \$)

Public library serving the residents of Biddeford, Maine, and surrounding communities. General Biddeford population 22,522.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

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

(Expenses \$ **41,682** including grants of \$) (Revenue \$)4e Total program service expenses **105,248**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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	29
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	
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	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 ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	11	
1b	Enter the number of voting members included on line 1a, above, who are independent	11	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

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

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.

DAVID MORAVICK
BIDDEFORD

270 MAIN ST

ME 04005

207-284-4181

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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) MICHAEL EON	0.00									
PRESIDENT	0.00	X		X				0	0	0
(2)	0.00									
	0.00	X		X				0	0	0
(3) AL SHINKEL	0.00									
TREASURER	0.00	X		X				0	0	0
(4) DAVID MORAVIK	0.00									
ASSISTANT TREASURER	0.00	X		X				0	0	0
(5) KEITH GOSSLIN	0.00									
CLERK	0.00	X		X				0	0	0
(6) PAT BOSTON	0.00									
TRUSTEE	0.00	X						0	0	0
(7) JOHN BROKINGHAM	0.00									
TRUSTEE	0.00	X						0	0	0
(8) MIMI BEAN	0.00									
TRUSTEE	0.00	X						0	0	0
(9) VICTORIA FOLEY	0.00									
TRUSTEE	0.00	X						0	0	0
(10) DENISE DOYON	0.00									
TRUSTEE	0.00	X						0	0	0
(11) RICHARD HULL, III	0.00									
TRUSTEE	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) JEREMY RAY										
(12) NONVOTING MEMBER	0.00	X						0	0	0
(13) MARK GROHMAN										
(13) NONVOTING MEMBER	0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
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 **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		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

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

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**

Form 990 (2023) **MCARTHUR LIBRARY ASSOCIATION**

01-0211533

Page **9****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	609,583				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	557,811				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			1,167,394			
Program Service Revenue	2a MISCELLANEOUS			Business Code	10,762	10,762	
	b PHOTOCOPY AND INCOME				3,129	3,129	
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				13,891		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				113,975	
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents			(i) Real				
b Less: rental expenses			(ii) Personal				
c Rental inc. or (loss)							
d Net rental income or (loss)							
7a Gross amount from sales of assets other than inventory			(i) Securities	3,344,445			
b Less: cost or other basis and sales exps.			(ii) Other				
c Gain or (loss)							
d Net gain or (loss)				896,790		896,790	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18							
b Less: direct expenses							
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a			Business Code			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions				2,192,050	13,891	0

Form **990** (2023)

Form 990 (2023)

MCARTHUR LIBRARY ASSOCIATION

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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				
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	814,483	741,750	72,733	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,653		4,653	
9 Other employee benefits	137,657	125,384	12,273	
10 Payroll taxes	63,619	57,938	5,681	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	3,700		3,700	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	23,841		23,841	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	2,545	2,545		
14 Information technology				
15 Royalties				
16 Occupancy	273,393	273,393		
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	105,248	105,248		
23 Insurance	20,353	20,353		
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	141,242	141,242		
b SUPPLIES	44,669	44,669		
c ADMIN COSTS	28,078	28,078		
d MISCELLANEOUS	7,780	7,780		
e All other expenses	6,272	6,272		
25 Total functional expenses. Add lines 1 through 24e	1,677,533	1,554,652	122,881	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 SheetCheck 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	200
	2 Savings and temporary cash investments	893,953	2	381,171
	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	10,321	9	18,316
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,753,833		
	b Less: accumulated depreciation	10b 1,808,785		
		821,190	10c	945,048
	11 Investments—publicly traded securities	4,908,405	11	5,803,851
	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)	6,634,069	16	7,148,586	
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		6,535,284	27	7,049,422
28 Net assets with donor restrictions		98,785	28	99,164
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		6,634,069	32	7,148,586
33 Total liabilities and net assets/fund balances		6,634,069	33	7,148,586

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck 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	2,192,050
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,677,533
3	Revenue less expenses. Subtract line 2 from line 1	3	514,517
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,634,069
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	7,148,586

Part XII Financial Statements and ReportingCheck 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	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		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.	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?		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		

Form **990** (2023)

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

2023Open to Public
Inspection

Name of the organization

MCARTHUR LIBRARY ASSOCIATION

Employer identification number

01-0211533**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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,019,391	1,091,198	1,149,535	1,237,143	1,167,394	5,664,661
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	1,019,391	1,091,198	1,149,535	1,237,143	1,167,394	5,664,661
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)						2,245,234
6 Public support. Subtract line 5 from line 4						3,419,427

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	1,019,391	1,091,198	1,149,535	1,237,143	1,167,394	5,664,661
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	89,639	73,409	131,609	100,588	113,975	509,220
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.)	13,938	10,186	10,551	13,689	13,891	62,255
11 Total support. Add lines 7 through 10						6,236,136
12 Gross receipts from related activities, etc. (see instructions)					12	172,278
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	54.83%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	62.96%
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

MCARTHUR LIBRARY ASSOCIATION

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Page 3

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 ☐

Schedule A (Form 990) 2023

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.		
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.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
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).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined 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 .		
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 .		
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.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)**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?
- b** A family member of a person described on line 11a above?
- 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**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).
- 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.
- 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.
- 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**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Schedule A (Form 990) 2023

MCARTHUR LIBRARY ASSOCIATION

01-0211533

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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).		

Schedule A (Form 990) 2023

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		

Schedule A (Form 990) 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.)

Part II, Line 10 - Other Income Detail

PHOTOCOPY & PRINTER INCOME \$ 9,414

MISCELLANEOUS INCOME \$ 38,950

**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

Employer identification number

MCARTHUR LIBRARY ASSOCIATION**01-0211533**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- $\frac{1}{3}$
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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).

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

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Page 1 of 1

Page 2

Name of organization

MCARTHUR LIBRARY ASSOCIATION

Employer identification number
01-0211533**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	\$ 287,246	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	ESTATE OF L. MCARTHUR P.O. BOX 346 BIDDEFORD ME 04005	\$ 233,277	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	CITY OF BIDDEFORD MAINE 205 MAIN STREET BIDDEFORD ME 04005	\$ 609,583	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.)

Schedule B (Form 990) (2023)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

Employer identification number

MCARTHUR LIBRARY ASSOCIATION**01-0211533****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

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

Schedule D (Form 990) 2023

DAA

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
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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	4,908,405	4,991,677	5,736,052	4,439,265	4,176,705
b Contributions					
c Net investment earnings, gains, and losses	1,010,765	610,718	-553,504	1,476,594	425,419
d Grants or scholarships					
e Other expenditures for facilities and programs	221,109	212,095	174,617	157,861	143,122
f Administrative expenses	23,841	23,341	23,341	21,946	19,737
g End of year balance	5,803,851	4,908,405	4,991,677	5,736,052	4,439,265

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:

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,061,934	1,259,498	802,436
c Leasehold improvements		691,899	549,287	142,612
d Equipment				
e Other		0	0	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				945,046

Schedule D (Form 990) 2023

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 V, Line 4 - Intended Uses for Endowment Funds

General operating expenses, capital improvements, purchase of library books, and other funding needs.

Part XIII Supplemental Information *(continued)*

Supplemental information area with horizontal lines for text entry.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023Open to Public
Inspection

Employer identification number

MCARTHUR LIBRARY ASSOCIATION**01-0211533****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**Form 990 is reviewed and signed by the Treasurer. A copy is retained at
the Library.**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**Each board/committee member must annually sign and date a statement which
reports potential or actual conflicts of interest and which affirms that
he/she has received a copy of the policy, has read and understands its
content and intent, and has agreed to comply with it.**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

Available upon request.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDSGENERAL OPERATING EXPENSES CAPITAL IMPROVEMENTS, PURCHASE OF LIBRARY BOOKS
AND OTHER FUNDING NEEDS.**PART III, LINE 1A- TERMS FOR NTO REPORTING ASSETS PER SFAS 116. THE**

COLLECTION CONSISTS OF BOOKS, A LOCAL HISTORY COLLECTION CONSISTING OF

GENEALOGY RESOURCES, POSTCARDS, MAPS, PHOTOGRAPHS, CDS, DVDS, AUDIOBOOKS,

NEWSPAPERS AND PERIODICALS. THE COST OF THE COLLECTION IS EXPENSED AS ACQ.

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2023Attachment
Sequence No. **179****MCARTHUR LIBRARY ASSOCIATION**Identifying number
01-0211533

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	103,837

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	1,411
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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			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	105,248
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.

Form **4562** (2023)

There are no amounts for Page 2

191M-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.

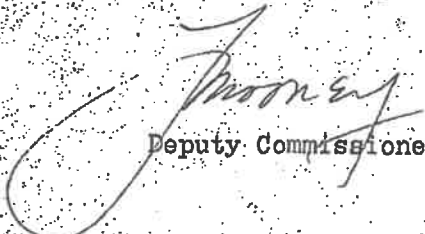
Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

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.

Library and Municipality Comparison Data (as of January 2024) - Sorted by Per Capita Contributions

Library's Town or City (all are private non-profits unless otherwise noted)	FY24 municipal/town Contribution	FY24 Total Library Operating Budget	% of Library Budget Funded by Municipality/ies	Per capita municipal contribution to Library (based on Census 2020 Population)
(Curtis Library) Brunswick Harpwell	\$1,751,744 \$159,089	\$1,962,713	Brunswick = 89% Harpwell = 8.1%	\$86.60 (total)
Falmouth	\$923,530	\$1,118,830	82.5%	\$74.21
Scarborough	\$1,287,748	\$1,509,866	85%	\$58.18
York	\$790,400	\$1,155,621	68%	\$57.60
Waterville (quasi-municipal)	\$909,480	\$993,555	92%	\$57.46
Average of 9 library municipalities (not including McArthur)	\$1,003,618	\$1,323,586	81.4%	\$54.52
Auburn	\$1,138,659	\$1,396,559	82%	\$47.32
Biddeford FY25 Proposed	\$1,005,728	\$1,978,265	51%	\$44.59 (22,552 population)
Kennebunk	\$680,030 (incl \$17K from Arundel)	\$1,008,752	67% (total)	\$43.04 (total)
Saco (incl Saco Museum)	\$829,908	\$1,033,033	80%	\$40.72
Biddeford FY24	\$665,000	\$1,598,257	42%	\$29.49
Sanford/Springvale Goodall is quasi-municipal	\$397,175 (Sanford/Goodall) \$164,800 (Springvale)	\$570,425 (Sanford/Goodall) \$343,923 (Springvale)	61% (total)	\$25.57

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.

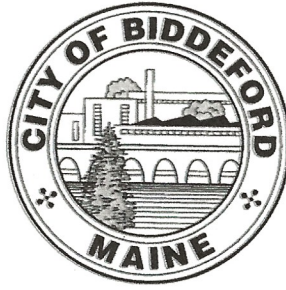
Proposed Improvements- Mc Arthur Library

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 replacement 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



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: Saco Pathfinders Snowmobile Club

Principal Address: Mailing: PO Box 27, Saco, Maine 04072

Executive Director: Doug Doherty, President

Contact Person/Phone Number: Doug Doherty – (207) 332-0017

Est. Total Agency Budget
for 2024/2025: \$27,000

Actual 2023/2024 Budget: \$24,500

Amount requested from the

City of Biddeford: \$1600

What percent of your annual budget does this request represent: 6%

What percent of this request will be used towards salaries: 0 – We are 100% volunteer

What percent of this request will be used towards direct services/programming: 100%

Please provide your agency's mission statement: We are a local snowmobile club serving Saco, Biddeford, Dayton, and Scarborough

PROGRAM DESCRIPTION

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

We are a local snowmobile club serving Saco, Biddeford, Dayton, and Scarborough. Funds provided by these communities pay for maintenance of our clubhouse on Heath Rd in Saco, as well as heat/electricity for the clubhouse, and maintenance/upkeep/fuel for all our trail grooming equipment.

How is that need determined or measured?

It varies year to year depending on the amount of snow we get, but we typically fall between \$23K to \$28K to operate our club.

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 only operate with the funds we receive from the four towns where we have trails, and a small amount (\$6400) provided by the state. We have several fund raisers throughout the year which add roughly \$10,000 to our bank account. We know there are set costs for operating our club (insurance, heat, electricity) then determine how we will spend the remaining funds. The majority of expenses are the maintenance of our grooming equipment, and when possible, the purchase of new equipment. We are currently on the last year of a loan for a Side-by-Side 4 wheeler purchase (\$960 per month payment). We are only asking for the funds generated by snowmobile registrations in the City of Biddeford. This is usually around \$1600 per year.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)? Our Executive Board meets twice a month to evaluate our finances and determine where funds will be

spent. It's a process the Pathfinders have used since 1972 and has been very successful in staying solvent all these years.

Client eligibility criteria:

Anyone can become a member. The \$35 membership fee covers an entire family from September through the following August

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

Membership fees are just \$35 per year or \$50 if you want a business membership. \$15 of those fees go to the Maine Snowmobile Association. The MSA are the lobbying group representing the snowmobile industry in Maine.

Describe services provided:

Members get to use our facilities year round.

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 and no. Our clubhouse in in Saco, but we do maintain the limited number of snowmobile trails that are in or through Biddeford.

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

We maintain roughly 45 miles of trails in Saco, Biddeford, Dayton, and Scarborough.

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

NO

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. Most snowmobile clubs are not since we are mutually beneficial. We are however, recognized by the State of Maine as a T13-B non-profit.

Include a copy of your 501C-3 form. Only documented non-profit agencies will be considered to receive funding from the City of Biddeford.
T13-B form is attached

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				

3 RD 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 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.

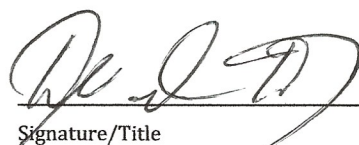
Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
GO KART RACE	GENERAL PUBLIC	1,000	\$1,500	MAY 22
GO KART RACE	GENERAL PUBLIC	1,000	\$1,500	JUNE 5
GO KART RACE	GENERAL PUBLIC	1,000	\$1,500	JULY 24
GO KART RACE	GENERAL PUBLIC	1,000	\$1,500	AUG 21
OOB CAR SHOW	GENERAL PUBLIC	1,000	\$3,000	SEPT 13
MSA RAFFLE	GENERAL PUBLIC	0	\$1,000	SEP 1 - DEC 15

VALIDATION

I, Douglas Doherty _____, of Saco Pathfinders Snowmobile Club _____
 (Name) (Name of Agency)

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

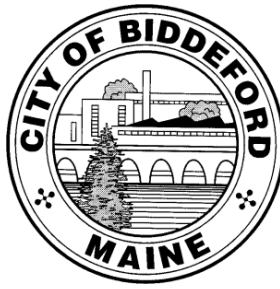
President _____.
 (Title)

 PRESIDENT
 Signature/Title

2/27/2025
 Date

SACO PATHFINDERS SNOWMOBILE CLUB

ADDITIONAL INFORMATION



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:	<u>Subcircle</u>
Principal Address:	<u>97 Guinea Road</u> <u>Biddeford, ME 04005</u>
Executive Director:	<u>Niki Cousineau/Scott McPheeters</u>
Contact Person/Phone Number:	<u>267-269-1449/</u>
Est. Total Agency Budget	
for 2024/2025:	<u>63,000</u>
Actual 2023/2024 Budget:	<u>65,000</u>

Amount requested from the

City of Biddeford: \$5,000

What percent of your annual budget does this request represent: 8%

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: **Subcircle's mission is to bolster the availability and diversity 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.**

PROGRAM DESCRIPTION

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

In Southern Maine, and particularly with Biddeford, there is a lack of access to arts programs, especially in 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 all of our Subcircle Presents 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 whose work is deeply considers and prioritizes 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.

-We remove barriers for geographically underserved artists by providing more opportunities for local dancers to get paid for their talents.

How is that need determined or measured?

Since 2016 Subcircle has been a member of the Biddeford Cultural Coalition (BCC) and were part of the Cultural Plan project undertaken in 2020-22. Our shared intention is to leverage our deep partnerships with fellow Biddeford Cultural Coalition members in order to work towards elevating the history, heritage, and cultures (new and old) of Biddeford through creative placemaking - goals articulated within Biddeford's Cultural Plan. Our organizations believe in the power of public art to build community pride and sensations of belonging.

Biddeford's Cultural Survey distributed in 2021 as a result of this project, indicates 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."

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 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.

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.

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 2024 seasons alone over 1500 Southern Maine residents have benefited from our programming. We're delighted to regularly see new faces at our events.

Community Support

Local restaurants and cafes (Time and Tide Coffee + Magnus on Water) offering a percentage of beverage proceeds as a donation to Subcircle.

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), and the University of Southern Maine and Biddeford Adult Education.

Artist Feedback

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.

New Grants + Individual Contributions Received

Biddeford Cultural Coalition

Reviewing the collective impact of BCC member programming and our alignment with Biddeford's Cultural Plan.

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. During the 2023/2024 residency seasons, Subcircle hosted 29 free community engagement offerings, including 16 in-progress performance showings, 11 workshops, and 2 artist talks. When we do have a ticketed event, it is low-cost.

Describe services provided:

Our programming focuses on three key areas: fostering new performance works through our artist residency program, creating original staged and immersive dance/theater productions, and presenting works that reflect Biddeford's unique 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 aims to maintain 25-30 community-engaged events annually, including workshops, artist talks, and performance showings, while increasing attendance, accessibility, and visibility. 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, J. Richard Martin Community Center, The Levee, Elements, The Temple at Ocean Park, and Vines Landing in Biddeford Pool. Moving forward, we look to programming events at the McArthur Library, The Foundry, 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:

Each month, Subcircle co-directors meet with other members of Biddeford's Cultural Coalition including Heart of Biddeford, Engine (now Art of Biddeford), Biddeford Center for Heritage and Culture, Biddeford Mills Museum, Biddeford Historical Society, and Biddeford City Theater to strategize how our programming can best serve Biddeford's Cultural Plan that we developed in collaboration with the City of Biddeford in 2022.

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? 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				
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				
3 RD 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 **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

VALIDATION

I, _____, of _____
(Name) (Name of Agency)

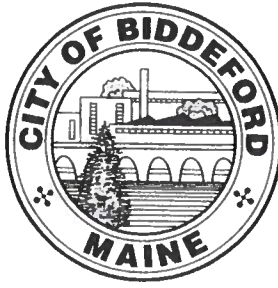
Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

_____.
(Title)

Signature/Title

Date

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



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:	<u>Seacoast Shipyard Association</u>
Principal Address:	<u>PO Box 1123, Portsmouth, NH 03802-1123</u>
Executive Director:	<u>Alana Schaeffer, Chairman</u>
Contact Person/Phone Number:	<u>Mona Potter (603) 312-2786</u>
Est. Total Agency Budget for 2024/2025:	<u>\$11,000</u>
Actual 2023/2024 Budget:	<u>\$10,782</u>
Amount requested from the	

City of Biddeford: \$200

What percent of your annual budget does this request represent: 2%

What percent of this request will be used towards salaries: 2%

What percent of this request will be used towards direct services/programming: 2%

Please provide your agency's mission statement: Dedicated to the welfare and development of Portsmouth Naval Shipyard

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses: Maximize opportunities for growth for Portsmouth Naval Shipyard and work with local businesses and communities to bring talent and workforce needs

How is that need determined or measured? The need is measured by the vital work performed and the growth needed to complete workloads at Portsmouth Naval Shipyard.

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) Seacoast Shipyard Association is working with local businesses, individuals and communities to ensure support for the Shipyard and its need to grow and remain vital. We support job opportunities, outreach programs and other events to ensure the health and welfare of our communities and the defense of our nation.

What process does your agency undertake annually to evaluate the effectiveness of your program (s)? We continue to find ways to make a difference in our communities and support the Shipyard.

Client eligibility criteria: We have existing members both individuals and businesses as well as local municipalities.

Describe any fee or payment structure your organization charges for services: Seacoast Shipyard Association is a non-profit organization.

Describe services provided: Support to local businesses, communities, and the Shipyard.

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 residents of Biddeford employed at Portsmouth Naval Shipyard continue to feed money into the economy and their towns.

Define a unit of service as it pertains to the program: Working to ensure a talented and experienced workforce is needed for survival at Portsmouth Naval Shipyard.

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.

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? At the end of our Fiscal Year in March.

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				
3 RD 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 **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

VALIDATION

I, Mona Potter, of Seacoast Shipyard Association
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
Secretary/Treasurer.
(Title)

Mona Potter/Secretary-Treasurer
Signature/Title

2/21/25
Date

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

Alana Schaeffer

Chairman

www.saveourshipyard.org

seacoastshipyard@metrocast.net



Seacoast Shipyard Association

PO Box 1123

Portsmouth, NH 03802-1123

EIN 02-0265756

September 15, 2024

James Bennett, City Manager
City of Biddeford
PO Box 586
Biddeford, ME 04005

Dear Mr. Bennett,

The Seacoast Shipyard Association is a non-profit organization of individuals, businesses and communities dedicated to the continued existence of the Portsmouth Naval Shipyard and maximizing opportunities for its growth as a center of excellence in marine development. We are working to promote expansion of the Shipyard into non-traditional maritime endeavors and a potential global role in support of the Seacoast community, the Navy, and the nation. To maintain this vital role for the nation, our Shipyard has identified the need to grow. We are working with local businesses, the Shipyard, and local schools to bring that talent into the Shipyard from our communities. We need to continue to support job opportunities, outreach programs, and other events to ensure the health and welfare of Seacoast communities and the defense of our Nation.

As an Association, we see that it is vital to continue this support in today's world. We continue to fulfill our obligation as the liaison between the Shipyard and the Seacoast for the good welfare of our communities. We represent the Seacoast's interest by ensuring the importance of the Portsmouth Naval Shipyard to the nation's security and that its interest is properly portrayed to our Congressional Representatives in the House and Senate.

Your financial support, along with individuals, businesses, city, and town governments is essential to the Shipyard's health and future. It is only through this support that we are able to maintain the Seacoast Shipyard Association during periods when there is no obvious crisis threatening the Shipyard.

Please consider this as the Seacoast Shipyard Association's request for a 2025 budget allocation from the City of Biddeford in the amount of \$200.00. The CY 2022 payroll for the Portsmouth Naval Shipyard was \$663,523,786. The State of Maine had 4,263 paid employees at the Shipyard totaling an annual payroll of \$371,966,358. The Shipyard employed 177 Biddeford residents constituting an annual payroll of \$14,844,430. The amount of financial support requested from this organization represents only \$1.13 per Biddeford resident employed at the Shipyard. (The Shipyard payroll data for CY 2023 will be released in 2024)

Enclosed is the Portsmouth Naval Shipyard Economic Impact Report for CY 2022; the Seacoast Shipyard Association's Balance Sheet; Income and Expense Statement; and most recent Monthly Financial Report.

We hope you still view it as an investment for the future and will continue to support us as we move into the years ahead. Your support is greatly appreciated and vital to our continued existence.

Sincerely,

Alana Schaeffer
MP

Enclosures



Seacoast Shipyard Association

PO Box 1123

Portsmouth, NH 03802-1123

EIN 02-0265756

INCOME AND EXPENSE STATEMENT

April 1, 2023 - March 31, 2024

INCOME:

States	\$0.00	
Municipalities	\$5,025.00	
Businesses/Organizations	\$3,350.00	
Individuals/Families	\$3,519.00	
Donations	\$0.00	
Interest	\$56.48	
Other	\$0.00	
Total Income	\$11,950.48	\$ 11,950.48

EXPENSES:

Office Supplies	\$35.24	
Computer Services	\$343.68	
Postage & PO Box Rental	\$477.00	
Printing	\$470.94	
Travel	\$0.00	
Mileage	\$0.00	
Conferences/Meetings	\$0.00	
Insurance	\$0.00	
Advertising	\$0.00	
Other	\$155.12	
Contractor/Office Manager	\$9,300.00	
Total Expenses	\$10,781.98	\$10,781.98
Net Income		<u>\$1,168.50</u>

DEDICATED TO THE WELFARE AND DEVELOPMENT OF PORTSMOUTH NAVAL SHIPYARD

State of New Hampshire

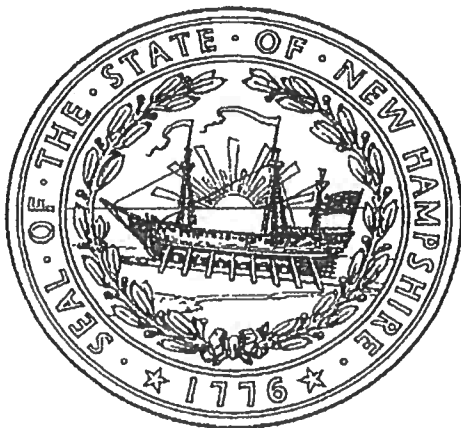
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SEACOAST SHIPYARD ASSOCIATION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 22, 1964. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **65130**

Certificate Number: **0007028764**

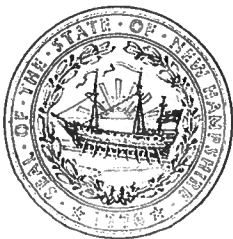


IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 26th day of January A.D. 2025.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State



State of New Hampshire
Department of State
2025 NONPROFIT REPORT

Filed

Date Filed: 1/26/2025

Effective Date: 1/26/2025

Business ID: 65130

David M. Scanlan

Secretary of State

BUSINESS NAME:	SEACOAST SHIPYARD ASSOCIATION
BUSINESS TYPE:	Domestic Nonprofit Corporation
BUSINESS ID:	65130
STATE OF INCORPORATION:	New Hampshire

CURRENT PRINCIPAL OFFICE ADDRESS	CURRENT MAILING ADDRESS
PO Box 1123 Portsmouth, NH, 03802, USA	NONE

PRINCIPAL PURPOSE(S)	
NAICS CODE	NAICS SUB CODE
Other Services (except Public Administration)	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)
NOT REQUIRED	

OFFICER / DIRECTOR INFORMATION		
NAME	BUSINESS ADDRESS	TITLE
Alana Schaeffer	PO Box 1123, Portsmouth, NH, 03801, USA	President
Mona Potter	37 Jessica Drive, Rochester, NH, 03839, USA	Director

I, the undersigned, do hereby certify that the statements on this report are true to the best of my information, knowledge and belief.

Title: **Director**

Signature: **Mona Potter**

Name of Signer: **Mona Potter**

Alana Schaeffer
Chairman
www.saveourshipyard.org
seacoastshipyard@metrocast.net



Seacoast Shipyard Association

PO Box 1123
Portsmouth, NH 03802-1123

JULY 2024

PORTSMOUTH NAVAL SHIPYARD ECONOMIC IMPACT – CY 2023 TOTAL \$1,536,567,511

CIVILIAN PAYROLL: \$ 716,176,892

<u>STATE</u>	<u>PAYROLL</u>	<u>ACTUAL NUMBER OF EMPLOYEES</u>	<u>NUMBER OF EMPLOYEES PAID</u>
Maine	\$ 402,144,054	4,194	4,366
New Hampshire	\$ 262,346,159	2,905	3,135
Massachusetts	\$ 25,014,859	176	202
Other States	\$ 26,671,820	194	295
Totals	\$ 716,176,892	7,469	7,998

Notes: *The number of employees paid is greater since in many cases more than one person occupied same position.

Actual number of employees by activity:

Shipyard	6,550	DLA	153
NAVFAC	249	Base Support	71
SUBMEPP	201	Other	245

MILITARY PAYROLL: \$ 34,207,756

Navy: \$ 34,207,756

PURCHASED GOODS & SERVICES: \$ 160,034,544

Shipyard Contracting Office:	\$ 114,691,508
DLA Contracting:	\$ 15,567,790
Shipyard Purchase Card:	\$ 29,775,246

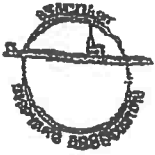
CONTRACTED FACILITY SERVICES: \$ 626,148,319

Maintenance/Alterations/Support:	\$ 157,515,577
Military Construction:	\$ 450,641,312
Utilities:	\$ 17,991,430

CURRENT AND PAST YEAR COMPARISONS:

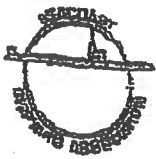
	Employee		Civilian Payroll		Military Payroll		Purchases (Supply)		Contracts
CY 2023	7,469	\$	716,176,892	\$	34,207,756	\$	160,034,544	\$	626,148,319
CY 2022	7,356	\$	663,523,786	\$	38,517,178	\$	196,168,301	\$	559,743,052
CY 2021	7,257	\$	670,722,530	\$	48,741,064	\$	133,774,294	\$	469,374,010
CY 2020	7,639	\$	671,364,132	\$	46,912,700	\$	123,201,766	\$	106,382,201
CY 2019	7,310	\$	594,905,713	\$	45,502,134	\$	123,166,628	\$	395,439,594
CY 2018	6,972	\$	548,036,970	\$	44,349,057	\$	120,731,514	\$	169,496,193
CY 2017	6,450	\$	525,164,253	\$	43,309,626	\$	104,768,623	\$	78,602,360

DEDICATED TO THE WELFARE AND DEVELOPMENT OF PORTSMOUTH NAVAL SHIPYARD

**MAINE - 4,366 Civilian Employees were paid \$ 402,144,054**

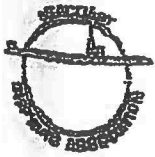
<u>CITY/TOWN</u>	<u>ANNUAL PAYROLL</u>	<u>EMPLOYEES</u>
SANFORD/SPRINGVALE	\$ 45,885,296.27	520
KITTERY/KITTERY POINT	\$ 38,577,221.40	418
BERWICK	\$ 38,556,887.73	416
SOUTH BERWICK	\$ 34,148,577.41	350
ELIOT	\$ 30,838,483.44	328
LEBANON	\$ 28,279,409.90	300
WELLS	\$ 23,731,791.31	242
NORTH BERWICK	\$ 21,356,906.86	223
YORK	\$ 17,079,338.62	170
BIDDEFORD	\$ 15,007,709.64	167
SACO	\$ 11,221,133.73	118
KENNEBUNK	\$ 11,139,457.66	106
LYMAN	\$ 9,163,553.10	98
SHAPLEIGH	\$ 5,623,650.67	73
ACTON	\$ 6,300,686.90	71
ARUNDEL	\$ 6,473,540.24	69
ALFRED	\$ 5,703,751.31	63
CAPE NEDDICK	\$ 4,195,102.11	43
N WATERBORO	\$ 3,540,344.21	39
WATERBORO	\$ 3,180,128.61	35
PORTLAND	\$ 2,510,227.03	29
SCARBOROUGH	\$ 2,448,122.25	25
LIMERICK	\$ 1,731,726.25	24
WEST NEWFIELD	\$ 1,686,643.56	23
S PORTLAND	\$ 2,235,232.22	22
E WATERBORO	\$ 1,939,695.54	22
DAYTON	\$ 2,009,884.47	20
OLD ORCHD BCH	\$ 1,570,315.92	19
HOLLIS CENTER	\$ 1,620,829.91	18
GORHAM	\$ 1,576,342.09	17
BUXTON	\$ 1,244,776.01	15
STANDISH	\$ 911,204.13	13
LIMINGTON	\$ 985,986.24	12
PARSONSFIELD	\$ 891,439.36	11
KENNEBUNKPORT	\$ 750,829.28	11
BRUNSWICK	\$ 879,589.97	9
WINDHAM	\$ 796,182.40	9
WESTBROOK	\$ 878,161.29	8
NEW GLOUCESTR	\$ 711,504.87	8
ALL OTHERS	\$ 14,762,416.69	202

DEDICATED TO THE WELFARE AND DEVELOPMENT OF PORTSMOUTH NAVAL SHIPYARD

**NEW HAMPSHIRE - 3,135 Civilian Employees were paid \$ 262,346,159**

<u>CITY/TOWN</u>	<u>ANNUAL PAYROLL</u>	<u>EMPLOYEES</u>
ROCHESTER	\$ 42,099,737.03	529
DOVER	\$ 34,727,895.78	413
PORTSMOUTH	\$ 20,607,511.54	231
SOMERSWORTH	\$ 16,735,519.82	206
BARRINGTON	\$ 14,496,443.88	159
FARMINGTON	\$ 12,623,227.28	149
NEWMARKET	\$ 8,332,587.53	104
MILTON	\$ 7,808,038.20	91
HAMPTON	\$ 5,660,092.66	67
ROLLINSFORD	\$ 5,893,006.46	66
EXETER	\$ 5,016,720.19	64
RAYMOND	\$ 3,941,987.87	55
STRATHAM	\$ 5,316,625.25	54
STRAFFORD	\$ 4,639,969.91	54
EPPING	\$ 4,660,586.11	53
NOTTINGHAM	\$ 4,959,940.57	52
GREENLAND	\$ 4,778,669.14	49
SANBORNVILLE	\$ 3,909,794.29	44
NEW DURHAM	\$ 3,589,240.66	41
NORTHWOOD	\$ 3,459,325.96	40
MANCHESTER	\$ 2,439,507.51	31
MIDDLETON	\$ 2,158,699.49	27
SEABROOK	\$ 1,872,017.76	26
LEE	\$ 1,910,325.65	24
FREMONT	\$ 1,829,139.17	24
NORTH HAMPTON	\$ 2,297,641.56	23
DURHAM	\$ 2,247,504.67	21
RYE	\$ 1,531,768.08	18
DERRY	\$ 1,521,908.34	18
E WAKEFIELD	\$ 1,491,426.43	17
MADBURY	\$ 1,366,074.49	17
BRENTWOOD	\$ 1,636,349.48	15
CTR BARNSTEAD	\$ 956,869.87	15
KINGSTON	\$ 941,935.11	15
ALTON	\$ 1,145,174.77	13
DEERFIELD	\$ 1,129,682.33	12
WOLFEBORO	\$ 1,097,633.21	11
GOFFSTOWN	\$ 978,427.72	11
NEWTON	\$ 938,618.02	11
MILTON MILLS	\$ 806,063.41	10
NEWINGTON	\$ 713,003.34	10
CHESTER	\$ 802,426.30	8
ALL OTHERS	\$ 17,277,042.05	237

DEDICATED TO THE WELFARE AND DEVELOPMENT OF PORTSMOUTH NAVAL SHIPYARD



MASSACHUSETTS - 202 Civilian Employees were paid \$ 25,014,859

<u>CITY/TOWN</u>	<u>ANNUAL PAYROLL</u>	<u>EMPLOYEES</u>
AMESBURY	\$ 2,946,427.21	34
HAVERHILL	\$ 2,697,173.83	34
MERRIMAC	\$ 1,101,293.42	14
SALISBURY	\$ 1,238,699.10	13
NEWBURYPORT	\$ 1,269,677.36	12
METHUEN	\$ 489,246.32	7
GROVELAND	\$ 439,312.68	6
BRADFORD	\$ 357,660.02	5
WEST NEWBURY	\$ 406,144.59	4
ROWLEY	\$ 349,277.21	4
NEWBURY	\$ 331,240.54	4
PEABODY	\$ 239,332.08	4
SALEM	\$ 389,789.94	3
NORTH ANDOVER	\$ 302,703.99	3
S HAMILTON	\$ 255,657.46	3
BEVERLY	\$ 245,354.68	3
IPSWICH	\$ 242,848.64	3
DANVERS	\$ 102,427.20	3
ALL OTHERS	\$ 11,610,592.34	43

ALL OTHER STATES - 295 Civilian Employees were paid \$ 26,671,820



"It all begins with a meal..."

March 3, 2025

RE: FY 2026 Municipal Funding

Dear Mayor Grohman and City Council,

I hope this letter finds you well. On behalf of Seeds of Hope, I would like to extend our heartfelt gratitude for your continued support of our mission to serve the community. Your generosity has been instrumental in helping us provide essential services to those in need.

I am writing to request funding for two critical needs that will significantly enhance the safety and effectiveness of our programs. Firstly, we are seeking \$150,000 for the installation of a sprinkler system in our facility. With 40 -50+ people spending the night, it is unsafe not to have this life safety item in place. This is a crucial investment in the safety and wellbeing of those we serve.

Additionally, we are requesting \$30,000 to supplement our food budget. With the increasing number of individuals, we serve—upwards of 100 people a day—and the rising costs of food, we need additional support to meet the growing needs of our community. These requests are separate from any overnight center funding, which is a city of Biddeford initiative and serves Biddeford residents. While Seeds of Hope operates the program, we do not directly benefit from it.

Your support in these matters would be greatly appreciated and would make a significant difference in our ability to provide a safe and supportive environment for our most vulnerable community members.

Thank you for considering our request. We look forward to the possibility of continuing our partnership and making a positive impact together.

Warm regards,

A handwritten signature in blue ink that reads "Vassie Fowler".

Executive Director

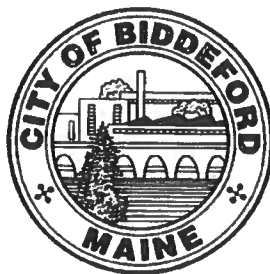
Seeds of Hope Neighborhood Center

vassie.fowler@seedsofhope4me.org

207.283.1783

www.seedsofhope4me.org

Seeds of Hope Neighborhood Center partners with our community to provide care, support, and hope for all.



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: Seeds of Hope Neighborhood Center

Principal Address: 35 South Street

Executive Director: Vassie Fowler Contact Person/Phone Number: **207-283-2783**

Est. Total Agency Budget **\$1.1 million** for 2024/2025: Actual 2023/2024 Budget: **\$452,000**

Amount requested from the

City of Biddeford: **\$180,000 TOTAL - \$150,000 Sprinkler System - \$30,000 Food**

What percent of your annual budget does this request represent: **13.64% percent for Sprinkler & 2.73% for Food – for a total of 16.37%**

What percent of this request will be used towards salaries: **0**
{zero}

What percent of this request will be used towards direct services/programming: **100% - \$30,000**
Food \$150,000 Life Safety

Please provide your agency's mission statement: **Seeds of Hope Neighborhood Center partners with our community to provide care, support, and hope for all.**

PROGRAM DESCRIPTION

Describe the Municipal or Social service need that your program addresses: **Seeds of Hope is dedicated to supporting our community by offering a range of essential services and programs. We provide free meals to ensure no one goes hungry, free showers to help maintain personal hygiene, and free resource assistance to connect individuals with the support they need. Our facilities include an overnight center to offer a safe and warm place for those in need. Additionally, we are excited to announce the upcoming launch of our workforce development program, aimed at empowering individuals with the skills and opportunities to achieve sustainable employment.**

How is that need determined or measured?

- 1. Community Assessments:** Surveys and studies are conducted to understand the specific needs of the local population. This can include data on homelessness, unemployment rates, and food insecurity.
- 2. Feedback from Service Users:** Direct feedback from individuals who use the services helps identify gaps and areas for improvement. This can be gathered through surveys, suggestion boxes, and regular meetings.
- 3. Partnerships with Local Organizations:** Collaborating with other community organizations, such as shelters, food banks, and social services, helps to identify and address the needs of the community more effectively.
- 4. Monitoring and Evaluation:** Regularly tracking the usage of services (e.g., number of meals served, showers provided, and individuals using the warming center) helps measure demand and effectiveness. This data can be used to adjust and improve services over time.

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}

- 1. Improved Quality of Life:** By providing basic necessities like food and hygiene, we aim to improve the overall quality of life for individuals in our community.
- 2. Increased Independence:** Our resource assistance is designed to help individuals become more self-sufficient and independent.

3. **Enhanced Community Belonging:** Through our services, we strive to create a sense of belonging and community for those we serve.
4. **Better Health Outcomes:** Access to showers and health promotion services can lead to better physical and mental health outcomes.

By addressing these needs, we hope to foster a supportive and inclusive community where everyone has the opportunity to thrive

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

1. **Data Collection:** We gather quantitative data on service usage, such as the number of meals served, showers provided, and individuals using the overnight and warming centers. We also track participation in our resource assistance and workforce development programs.
2. **Feedback from Service Users:** We collect feedback from those who use our services through surveys, interviews, and suggestion boxes. This helps us understand their experiences and identify areas for improvement.
3. **Staff and Volunteer Input:** Our staff and volunteers provide valuable insights based on their interactions with service users and their observations of program operations.
4. **Partnership Reviews:** We collaborate with local organizations and agencies to review the effectiveness of our partnerships and ensure we are meeting community needs effectively.
5. **Outcome Measurement:** We evaluate the outcomes of our programs against our goals. For example, we measure improvements in quality of life, increased independence, and employment rates among our service users.
6. **Annual Report:** We compile our findings into an annual report, which includes data analysis, feedback summaries, and recommendations for future improvements. This report is shared with stakeholders, including donors, partners, and the community.

By following this structured evaluation process, we aim to continuously improve our services and better meet the needs of our community.

Client eligibility criteria:

Neighbors (what we call the people we serve, because they are part of our community) do not have to meet any criteria to utilize our services. They merely have to walk through the door!

Describe any fee or payment structure your organization charges for services:
All of our services are free of charge.

Describe services provided:

Free Meals

We offer nutritious meals to ensure that no one in our community goes hungry. This service is available to anyone in need, providing a vital source of sustenance and community.

Free Showers

Access to showers is essential for maintaining personal hygiene and dignity. We provide free shower facilities to help individuals stay clean and healthy.

Resource Assistance

Our resource assistance program helps individuals with various needs, including:

- **Obtaining identification documents**
- **Help with housing applications**
- **Coordinating medical appointments**
- **Resume writing and job search assistance**
- **Connecting with other support services**

Overnight Center

Our overnight center offers a safe place for individuals to sleep, especially those who are homeless or in unstable housing situations. This service is crucial for providing security and rest.

Warming Center

During extreme weather conditions, our warming center provides a warm and safe environment for individuals to stay. This service is particularly important during the cold winter months.

Workforce Development Program (Coming Soon)

We are excited to launch our workforce development program, which will focus on empowering individuals with the skills and opportunities needed to achieve sustainable employment. This program will include job training, skill development workshops, and employment support.

These services are designed to address the immediate needs of our community while also providing long-term support to help individuals achieve stability and independence.

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 unit of service is a standardized measure used to quantify the amount of service provided to an individual. It helps in tracking and evaluating the effectiveness of programs. Here are some examples specific to Seeds of Hope:

- 1. Free Meals: One unit of service is one meal provided to an individual.**
- 2. Free Showers: One unit of service is one shower session provided to an individual.**
- 3. Resource Assistance: One unit of service could be one hour of assistance provided, such as help with obtaining IDs, coordinating medical appointments, or resume writing.**
- 4. Overnight Center: One unit of service is one night of accommodation provided to an individual.**
- 5. Warming Center: One unit of service is one day of access to the warming center.**
- 6. Workforce Development Program: One unit of service could be one hour of job training or one workshop session attended by an individual.**

These units help us measure the quantity and impact of the services we provide, ensuring we meet the needs of our community effectively.

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

To maximize the impact of our services, we collaborate with several local organizations, including:

- **Nasson Health Care: Providing health promotion and education services.**
- **Frannie Peabody Center: Offering testing and referrals for Hepatitis C and HIV.**
- **Biddeford Police Department's Substance Use Disorder and Community Outreach Staff: Supporting individuals struggling with substance use disorders. – when staffed**

- **University of New England:** Offering additional health services and educational programs.
- **The Opportunity Alliance PATH Outreach Worker:** Providing outreach, engagement, and referral services for people experiencing homelessness and struggling with mental health or substance use disorders
- **York County Community Action:** Ensuring access to essential services such as health care, transportation, and economic opportunities.

These collaborations enable us to leverage the expertise and resources of our partners, ensuring that we can provide comprehensive support to those in need while making the most efficient use of our funds.

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.
 Please see attached.

Part 2

What accommodations are made to those applicants with zero income?

We are 100% FREE – anyone can utilize our services, 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? **NO fees are ever 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? **Once a year.**

Funding sources for program: I have attached the 2024 & 2025 Budget

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
\$150,000	0	\$30,000 for Food	\$120,000 for Sprinkler	7.5% of total budget
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal	CBDG	128,000		
State		\$240,000 for @024.2025		

		Overnight Warming Center		
County				
Municipal		\$28,000 Minimum of \$1000 a day for overnight center - \$365,000 + a year	\$28,000	\$30,000 food - \$120,000 sprinkler
JTPA				
3RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way		45000	162.24	0
Grants		\$82,000	143,000	85,000
Other Income/Surplus		115,000	145,000	
In-kind Contributions				
Totals:				
EXPENSES				
Salaries/Benefits			218,000	318,574
Other operating expenses	Too numerous to list... please see attached budget			

Total number of individuals served (unduplicated): 2,855

- Total number of units provided:
- **Free Meals:** 36,500 units/year
- **Free Showers:** 3,650 units/year
- **Resource Assistance:** 2,190 units/year
- **Overnight Center:** 18,250 units/year
- **Warming Center:** 10,950 units/year

Total number of individuals served from Biddeford: It is challenging to provide an exact number of individuals served from Biddeford, as we operate a low-barrier service and do not require identification. Many individuals may state they are from Biddeford to receive services. However, it is clear that the majority of the people we serve are from Biddeford. Additionally, anyone who stays in the overnight center must be approved by the Biddeford General Assistance Office.

Percent of total client count that are residents of the City of Biddeford: **Over 90%**

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

Saco - \$20,000 – but I did ask for them to pitch in for the Sprinkler System. – no word yet.

O.O.B. - \$2500

Do you receive funding from Biddeford's CDBG program? If yes, for what services?
Yes – for insurance stipends and salary reimbursements. We are near the end of funding.

Per capita cost of service(s); each individual counted only once: **\$207 per individual**

Unit of service cost: **\$8.30 per unit**

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

Myself and my Board of Directors – currently there are 8 of them.

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

All of us.

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

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

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
Re-Union House Night **	Public Event – all are welcome	\$1,000	\$5,000	June 26, 2025
5 K	Public Event – all are welcome to join.	\$1,000	\$5,000	June 1-8, 2025
Not the Brunch	Public Event – all are welcome	\$3,000	\$20,000	November 2025

VALIDATION

I, Vassie Fowler, of Seeds of Hope Neighborhood Center
(Name) (Name of Agency)

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

Executive Director
(Title)

Vassie Fowler 3/3/25
Executive Director 3/3/2025
Signature/Title

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

Please see attached

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

DEPARTMENT OF THE TREASURY

Date:

JUN 16 2012

SEEDS OF HOPE NEIGHBORHOOD CENTER
18 1/2 CRESCENT ST
BIDDEFORD, ME 04005

Employer Identification Number:

30-0693703

DLN:

17053129386022

Contact Person:

ROGER W VANCE

ID# 31173

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

November 28, 2011

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

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

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

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

Letter 947 (DO/CG)

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form **8879-TE**

For calendar year 2023, or fiscal year beginning 2023, and ending 20

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

Go to www.irs.gov/Form8879TE for the latest information.**2023**Department of the Treasury
Internal Revenue Service

Name of filer

SEEDS OF HOPE NEIGHBORHOOD CENTER

EIN or SSN

30-0693703

Name and title of officer or person subject to tax

**VASSIE FOWLER
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 ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>338,115</u>
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 ☒ 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

2023 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 acknowledgment 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 **ROGERS & HUTCHINS, P.C., CPA'S** to enter my PIN

15973

as my signature

Enter five numbers, but
do not enter all zeros

on the tax year 2023 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 2023 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 **10/16/24****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.

01077311112

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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 **KERRY T. RYAN, CPA**Date **10/16/24****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 back of form.

Form **8879-TE** (2023)

DAA

Seeds of Hope Neighborhood Center

Budget vs. Actuals: FY 2024 - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
Direct Public Support			
Donor Contributions			
Annual Giving Campaign	113,618.44	95,000.00	18,618.44
Business Contributions	31,885.07	20,000.00	11,885.07
Total Donor Contributions	145,503.51	115,000.00	30,503.51
Partner Support	21,824.20	28,000.00	-6,175.80
Total Direct Public Support	167,327.71	143,000.00	24,327.71
Indirect Public Support			
Fundraising			
5K Fundraiser	6,610.00	15,000.00	-8,390.00
Benefit Brunch Income	22,955.31	22,000.00	955.31
Corn Hole Tournament	4,435.37	5,000.00	-564.63
Total Fundraising	34,000.68	42,000.00	-7,999.32
Total Indirect Public Support	34,000.68	42,000.00	-7,999.32
Investments			
Interest-Savings, Short-term CD	48.13	65.00	-16.87
Total Investments	48.13	65.00	-16.87
Other Types of Income			
Miscellaneous Revenue	953.25	1,500.00	-546.75
Total Other Types of Income	953.25	1,500.00	-546.75
Overnight Program Revenue			
OP - Administrative	6,300.00		6,300.00
OP - Food	8,925.00		8,925.00
OP - Staffing	127,930.00		127,930.00
OP - Utilities	7,875.00		7,875.00
Total Overnight Program Revenue	151,030.00		151,030.00
Program Income			
CDBG - health insurance coverage	2,726.00	9,517.00	-6,791.00
CDBG Salary Reimbursement	25,991.26	69,108.00	-43,116.74
Grants Received	141,273.00	75,000.00	66,273.00
Episcopal Diocese Support	2,500.00	2,500.00	0.00
United Way Grant	162.24	4,500.00	-4,337.76
Total Grants Received	143,935.24	82,000.00	61,935.24
Municipal Income	93,134.00	53,500.00	39,634.00
Total Program Income	285,786.50	214,125.00	51,661.50
Warming Center Income	82,050.00		82,050.00
ARPA - Administrative	10,663.29		10,663.29
ARPA - Food, Paper Products, etc.	10,891.12	2,000.00	8,891.12
ARPA - Fuel	3,342.34	3,000.00	342.34
ARPA - Security	49,403.75	34,000.00	15,403.75
ARPA - Staffing	60,640.50	40,000.00	20,640.50

Seeds of Hope Neighborhood Center

Budget vs. Actuals: FY 2024 - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
ARPA - Waste Removal		600.00	-600.00
Total Warming Center Income	216,991.00	79,600.00	137,391.00
Total Revenue	\$836,137.27	\$480,290.00	\$355,847.27
GROSS PROFIT	\$836,137.27	\$480,290.00	\$355,847.27
Expenditures			
Contract Services			
Legal Fees		100.00	-100.00
Payroll Fees	1,188.00	800.00	388.00
Snow Shoveling	335.00	500.00	-165.00
Waste Removal Expense	4,704.05	4,500.00	204.05
Total Contract Services	6,227.05	5,900.00	327.05
Facilities and Equipment			
Electricity	6,983.06	10,000.00	-3,016.94
Equip Rental and Maintenance	2,611.99	1,000.00	1,611.99
Equipment	1,943.93	5,000.00	-3,056.07
Heating Fuel	2,988.30	5,000.00	-2,011.70
Insurance			
Insurance - Package Policy	10,060.00	11,000.00	-940.00
Workers Comp Insurance	1,502.55	4,000.00	-2,497.45
Total Insurance	11,562.55	15,000.00	-3,437.45
Maintenance	737.55	2,000.00	-1,262.45
Sewer Fees		700.00	-700.00
Water Expense	1,120.66	700.00	420.66
Total Facilities and Equipment	27,948.04	39,400.00	-11,451.96
Operations			
Fundraising Expenses			
5K Fundraiser	1,353.00	1,500.00	-147.00
Benefit Brunch Expenses	6,354.36	5,300.00	1,054.36
Com Hole Tournament Expenses	5,216.15	2,000.00	3,216.15
Total Fundraising Expenses	12,923.51	8,800.00	4,123.51
Office Expense	748.45	1,000.00	-251.55
Postage, Mailing Service	340.00	1,000.00	-660.00
Printing and Copying	2,236.00	2,000.00	236.00
Security System	855.88	900.00	-44.12
SUMAC	1,138.50	500.00	638.50
Supplies	1,809.99	2,000.00	-190.01
Telephone, Telecommunications	5,437.89	7,500.00	-2,062.11
Total Operations	25,490.22	23,700.00	1,790.22
Other Types of Expenses			
Board Expenses		1,000.00	-1,000.00
Other Costs	396.45	4,000.00	-3,603.55
Total Other Types of Expenses	396.45	5,000.00	-4,603.55

Seeds of Hope Neighborhood Center

Budget vs. Actuals: FY 2024 - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Payroll Expenses			
Assistant Director			
Assistant Director/32	37,969.06	43,064.00	-5,094.94
Health Insurance Supplement	6,285.70	7,000.00	-714.30
Total Assistant Director	44,254.76	50,064.00	-5,809.24
Assistant Director/20	29,453.72	25,876.00	3,577.72
Development Associate	7,166.05	23,920.00	-16,753.95
Executive Director			
Director Salary	72,303.06	72,000.00	303.06
Health Insurance Supplement	9,316.25	7,714.00	1,602.25
Total Executive Director	81,619.31	79,714.00	1,905.31
Grant Writer	5,200.00	5,000.00	200.00
Payroll Taxes FICA & Unemp.	31,050.68	16,000.00	15,050.68
Peer Support Staff	15,046.25	26,000.00	-10,953.75
Seeds of Hope Staff	3,536.00	3,500.00	36.00
Support Specialist	1,300.00		1,300.00
Total Payroll Expenses	218,626.77	230,074.00	-11,447.23
Program Expenses			
Director Discretionary Fund	2,206.29	4,000.00	-1,793.71
Food, Paper Products etc	51,960.78	60,000.00	-8,039.22
Overnight Program Expenses			
Administrative	8,300.43		8,300.43
Food, Paper Products, etc.	14,104.41		14,104.41
Staffing	164,674.50		164,674.50
Utilities	5,267.93		5,267.93
Total Overnight Program Expenses	192,347.27		192,347.27
Warming Center Expenses			
Food, Paper Products, etc.	11,367.33	2,000.00	9,367.33
Fuel		3,000.00	-3,000.00
Security	48,910.00	34,000.00	14,910.00
Staffing	59,769.35	40,000.00	19,769.35
Waste Removal		600.00	-600.00
Total Warming Center Expenses	120,046.68	79,600.00	40,446.68
Total Program Expenses	366,561.02	143,600.00	222,961.02
Staff & Volunteer Training & Recognition			
Conference, Convention, Meeting	2,705.72	2,000.00	705.72
Staff & Volunteer Recognition	3,053.42	2,000.00	1,053.42
Staff & Volunteer Training		500.00	-500.00
Travel	292.88	500.00	-207.12
Total Staff & Volunteer Training & Recognition	6,052.02	5,000.00	1,052.02
Total Expenditures	\$651,301.57	\$452,674.00	\$198,627.57
NET OPERATING REVENUE	\$184,835.70	\$27,616.00	\$157,219.70

Seeds of Hope Neighborhood Center

Budget vs. Actuals: FY 2024 - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	OVER-BUDGET
NET REVENUE	\$184,835.70	\$27,616.00	\$157,219.70

Please note:
This money is
allocated for our
new kitchen -
and has been
Spent!

Seeds of Hope Neighborhood Center

Budget Overview: FY2025 Budget - FY25 P&L

January - December 2025

	TOTAL
Revenue	
Direct Public Support	
Donor Contributions	
Annual Giving Campaign	115,000.00
Business Contributions	25,000.00
Total Donor Contributions	140,000.00
Partner Support	25,000.00
Total Direct Public Support	165,000.00
Indirect Public Support	
Fundraising	
5K Fundraiser	4,000.00
Benefit Brunch Income	25,000.00
Other Fundraisers	2,000.00
Union House Fundraiser	5,000.00
Total Fundraising	36,000.00
Total Indirect Public Support	36,000.00
Investments	
Interest-Savings, Short-term CD	12.00
Total Investments	12.00
Other Types of Income	
Miscellaneous Revenue	1,500.00
Total Other Types of Income	1,500.00
Overnight Program Revenue	365,000.00
Program Income	
CDBG - health insurance coverage	16,308.00
CDBG Salary Reimbursement	112,224.00
Grants Received	85,000.00
Episcopal Diocese Support	2,500.00
Total Grants Received	87,500.00
Municipal Income	28,000.00
Total Program Income	244,032.00
Warming Center Income	164,110.00
Total Revenue	\$975,654.00
GROSS PROFIT	\$975,654.00
Expenditures	
Contract Services	
Accounting Fees	2,000.00
Bookkeeper	6,500.00
Legal Fees	100.00
Payroll Fees	2,100.00
Snow Shoveling	700.00
Waste Removal Expense	6,000.00

Seeds of Hope Neighborhood Center

Budget Overview: FY2025 Budget - FY25 P&L

January - December 2025

	TOTAL
Total Contract Services	17,400.00
Facilities and Equipment	
Building Renovations	120,000.00
Electricity	15,000.00
Equip Rental and Maintenance	3,000.00
Equipment	16,000.00
Heating Fuel	7,500.00
Insurance	
Insurance - Package Policy	11,000.00
Workers Comp Insurance	4,000.00
Total Insurance	15,000.00
Maintenance	2,000.00
Sewer Fees	900.00
Water Expense	1,500.00
Total Facilities and Equipment	180,900.00
Operations	
Fundraising Expenses	
5K Fundraiser	1,400.00
Benefit Brunch Expenses	6,500.00
Other Fundraisers	500.00
Union House Fundraiser	1,000.00
Total Fundraising Expenses	9,400.00
Office Expense	1,000.00
Postage, Mailing Service	1,000.00
Printing and Copying	2,500.00
Security System	900.00
Supplies	4,000.00
Telephone, Telecommunications	7,500.00
Website management	5,000.00
Total Operations	31,300.00
Other Types of Expenses	
Board Expenses	1,000.00
Other Costs	4,000.00
Total Other Types of Expenses	5,000.00
Payroll Expenses	
Assistant Director	
Assistant Director/32	45,860.00
Health Insurance Supplement	6,287.00
Total Assistant Director	52,147.00
Development Specialist	31,200.00
Event Specialist	5,980.00
Executive Director	
Director Salary	78,120.00

Seeds of Hope Neighborhood Center

Budget Overview: FY2025 Budget - FY25 P&L

January - December 2025

	TOTAL
Health Insurance Supplement	8,352.00
Total Executive Director	86,472.00
Grant Writer	6,000.00
Operations Coordinator	34,775.00
Payroll Taxes FICA & Unemp.	35,000.00
Resource Support Specialist	56,600.00
Seeds of Hope Staff	10,400.00
Total Payroll Expenses	318,574.00
Program Expenses	
Director Discretionary Fund	4,000.00
Food, Paper Products etc	60,000.00
Overnight Program Expenses	365,000.00
Warming Center Expenses	164,110.00
Total Program Expenses	593,110.00
Staff & Volunteer Training & Recognition	
Conference, Convention, Meeting	3,500.00
Staff & Volunteer Recognition	2,500.00
Staff & Volunteer Training	1,000.00
Travel	500.00
Total Staff & Volunteer Training & Recognition	7,500.00
Total Expenditures	\$1,153,784.00
NET OPERATING REVENUE	\$ -178,130.00
NET REVENUE	\$ -178,130.00



March 3, 2025

City Council of Biddeford P.O. Box 586
Biddeford, ME 04005

Dear Council members:

On behalf of Esther Residence, I submit this request to the Biddeford City Council for consideration to be included in the City of Biddeford Municipal Services budget for FY26. Our organization was established by women, for women, to help them regain control of their life and move past personal and economic injustices that have put them on a challenging path often following incarceration. This request for \$5,000 will support the multitude of services needed by women to become productive members of the community.

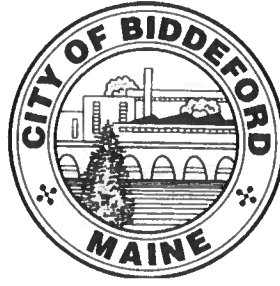
The mission of Esther Residence is to provide guidance in a safe and nurturing environment to women desiring to make positive life changes. Esther Residence provides transitional housing to women who have been incarcerated, have been to a substance abuse treatment center, or need supportive sober housing. Support is offered to the women to enable them to become involved in the recovery community as well as mental health and substance abuse counseling. Support is provided for referrals and services that residents need to become healthy, functioning members of society, and of their families. A family coach is offered to women who want re-unification with their children and family. The Esther Residence and its work serves a group that is not likely to be funded by mainstream funding sources due to societal preconditions around helping women who have been formerly incarcerated. The agency was founded nearly twenty years ago and is committed to continue helping women who have suffered so much in their lives, to offer support, caring, direction so they can go forward as single women who will continue to live a recovery lifestyle, have belief in themselves, and make contributions in the world around them. Esther Residence believes in partnership and volunteerism and has a history of engaging with the recovery community, Seeds of Hope, Caring Unlimited, and other organizations. Social and economic justice are a big part of the work we do for these women. In lifting them up, stability, respect, social standing, spirit, and community are all healed, and this is our message to the broader footprint in southern Maine. It is our goal to educate others in spreading the word and identifying needed resources. This is most effectively done by offering examples of the women who have been served at Esther Residence and carefully sharing their backgrounds to show how trauma and struggles have previously put them on downward path. Later, in gratitude, we can demonstrate the value of contributions of time and resources to support women in their transition.

Thank you for your consideration. Feel free to contact me with any questions or details that you may require. Warmly,

Joanne Roy, Executive Director

Email: joanne_roy@aol.com, Phone: 207.283.0323

Esther Residence | P.O. Box 296, Saco, ME, 04072 | estherresidence.org



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:	<u>Esther Residence</u>
Principal Address:	<u>27 Thornton Ave. Saco, ME 04072</u>
Executive Director:	<u>Sister Joanne Roy, LCSW, LADC, SCIM</u>
Contact Person/Phone Number:	<u>Sister Joanne Roy/ 283-0323</u>
Est. Total Agency Budget for 2024/2025:	<u>398,000 (January - December)</u>
Actual 2023/2024 Budget:	<u>234,481 (January - December)</u>
Amount requested from the	

City of Biddeford: \$5,000

What percent of your annual budget does this request represent: .012%

What percent of this request will be used towards salaries: 30%

What percent of this request will be used towards direct services/programming:
70%

Please provide your agency's mission statement:

The mission of Esther Residence is to provide guidance in a safe and nurturing environment to women desiring to make positive life changes.

PROGRAM DESCRIPTION

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

The number of women in Maine's jails and prisons has increased significantly over the past decade. More women than men are convicted of drug crimes. 59% of all women compared to 45% of all men sentenced to federal prison are serving time for drug offenses. (2025, National Center for Drug Abuse Statistics.)

Over the past quarter century, there has been a profound change in the involvement of women within the criminal legal system. This is the result of more expansive law enforcement efforts, stiffer drug sentencing laws, and post-conviction barriers to reentry that uniquely affect women. The female incarcerated population stands almost seven times higher than in 1980. Over sixty percent (62%) of imprisoned women in state prisons have a child under the age of 18.¹

- Between 1980 and 2022, the number of incarcerated women increased by more than 585%, rising from a total of 26,326 in 1980 to 180,684 in 2022. While 2020 saw a substantial downsizing due to the COVID-19 pandemic, this trend reversed with an 18% increase in 2022. Women in state prisons are more likely than men to be incarcerated for a drug or property offense. Twenty-five percent of women in prison have been convicted of a drug offense, compared to 12% of men in prison; 19% of incarcerated women have been convicted of a property crime, compared to 13% among incarcerated men.
- The proportion of imprisoned women convicted of a drug offense has increased from 12% in 1986 to 25% in 2021. (Kristen M. Budd, Ph.D., July 24, 2024)
- Maine Department of Corrections reports that of women who were incarcerated in 2024, 26% were incarcerated due to drug trafficking/possession.
-

Esther Residence is the only sober house specializing in women coming out of incarceration in the Saco-Biddeford area.

How is that need determined or measured? Where did these statistics come from?

2025, National Center for Drug Abuse Statistics.

Kristen M. Budd, Ph.D.

Senior Research Analyst, sentencingproject.org/

Maine Department of Corrections

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)

Esther Residence provides a safe, nurturing community based on safety, respect and dignity for women coming out of incarceration or drug treatment programs who would otherwise be unhoused by supporting them with case management services which include: assistance securing employment, access to medical, dental and mental health services, supporting educational goals, reunification with children and families, assistance with applications for subsidized and affordable housing, financial literacy and planning for independent living.

What sets Esther Residence apart is its holistic approach to reintegration. The program emphasizes personal growth by helping each woman identify and celebrate her strengths and gifts. Residents engage in daily activities such as cooking, cleaning, and budgeting, and receive assistance in securing employment or pursuing education. The residence also fosters healthy connections to family (when appropriate) and the larger community, serving as a bridge to a stable and independent life.

The program's foundation in the mission of the Good Shepherd Sisters, who have a long history of aiding marginalized women, further underscores its unique commitment to dignity, respect, and comprehensive support.

Our goal is to enable our residents to live a life of sobriety, and transition to independent living, breaking the cycle of poverty and becoming productive members of our communities.

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

From 2020-2024 the total number of admissions was 46 (4 women were re-admitted). Of these, 33 transitioned with long term planning and have done well. 4 were not yet ready to make changes when they left. Of our former residents, 20 women have been in touch and remain in recovery and reconnecting with family. We have former residents who are now working with the unhoused population. Due to the nature of the population being served, maintaining data on discharged residents presents unique challenges.

We evaluate our program on an ongoing basis and make changes as needed. We are currently reviewing our policies with staff, board and assistance director to make additional changes to engage women at the onset and include more drug treatment and group activities that foster fun leisure activities with our residents.

During their stay at Esther Residence, women have made various decisions: returned to their husbands,

ended unhealthy relationships, started a new family and have young children. Others were promoted to managerial positions, started their own business, and several have retired and are finding time for new interests. Residents have worked at obtaining high school equivalency with staff assistance, continued college courses on-line, completed a CRNA course, regained driver licenses, applied for housing, worked with substance abuse and mental health counselors, attended AA/NA meetings, met with a sponsor, and now meet with our new Family Coach. Several former residents help their children with childcare and enjoy time with their grandchildren. One of our Board Members is a former resident who is a wonderful contributor. As an agency, we have sought grants to assist the women with dental needs, eye exams/glasses, clothing/shoes needed for new jobs and help with deposits on their first apartment. With the help of our supporters and volunteers we are able to help furnish those apartments. Our greatest achievements can be measured in the successes of these courageous women who focus on their goals of recovery despite their history of trauma, abuse, mental health diagnoses, and substance abuse. They have challenged themselves to continue despite many setbacks. Every day of sobriety is a success, every relapse an opportunity to learn, grow and resume the journey.

Client eligibility criteria:

Services are provided to women in need of sober housing regardless of race, creed, sexual orientation and national origin. Women must be able/willing to obtain employment and/or attend school full time. Women complete our application and participate in a full assessment by a licensed social worker prior to being accepted.

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

Residents are assisted to apply to various agencies to receive 2 months of “free” rent when they enter Esther Residence. This allows them to transition successfully, connect with the recovery community, set up medical and mental health appointments and seek employment. After this period, residents are charged \$600 per month which includes 5 family meals, available washer and dryer, over the counter medications, household items, internet, etc.

Describe services provided:

Staff support 24/7, trauma informed care, case management, access to healthy leisure activities, transportation to appointments, family coaching, drug testing, coordination with probation, weekly house meeting where our women learn how to share issues with group and support one another, weekly goal setting and monitoring, celebration of milestones, access to community speakers and volunteers who teach yoga, art, dance, etc.

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 have and have had women who lived in Biddeford. Additionally, our women work and shop in Biddeford, obtain substance abuse treatment in Biddeford, have taken part in adult education in Biddeford, and have obtained apartments in Biddeford.

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

Total Cost Per Unit (total expenses divided by total units) A Unit of Service is an hour of care in a day and includes all of the services that have been discussed above. This formula represents an avg of 15 residents, 365 days per year, 8 hours a day though supervision is given for the full day.

Expense: 398,000.00/43800 Service Units = \$9.086 Cost Per Unit - Workday calculation.

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

Member of MARR (Maine Assoc. of Recovery Residencies)

Our women use:

SUD (Substance use Diagnosis Treatment), Counseling Services (IOP, PHP, Individual).

NA, AA meetings, and Alcatraz group events.

McArthur Library art classes.

My Sister's Keeper mentoring program developing relationships with women while incarcerated and continuing to support them when they leave incarcerated.

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.

Enclosed

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				
3 RD 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 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

VALIDATION

I, **Sister Joanne Roy, LCSW, LADC, SCIM,** of **Esther Residence**
(Name) (Name of Agency)

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

Executive Director
(Title)

Sr Joanne Roy
Signature/Title

March 3, 2025
Date

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

Esther Residence – Proposal Narrative
Proposal for City of Biddeford- FY26 Municipal Services Budget requests
Request Budget Support of \$5,000

Budget Request

The Esther Residence, Inc. (Esther Residence) requests support to enable formerly addicted and/or incarcerated women to reestablish their work, family, and personal confidence as they embark on a fresh start to become contributors in society.

Mission and Purpose

The Esther Residence's mission is to provide guidance in a safe and nurturing environment to women desiring to make positive life changes. The Esther Residences goals are:

- To provide a safe, nurturing home based on safety, respect and dignity for women coming out of incarceration due to substance abuse.
- To promote independence and healthy connections to family and community.
- To assist with access to physical and mental health services.
- To support educational and employment opportunities.
- To encourage maintenance of healthy, sober living.
- To foster healthy parenting skills and re-unification with children and family members.

Background and History

Esther Residence provides transitional housing to women who have been incarcerated, have been to a substance abuse treatment center or need supportive sober housing. Support is offered to the women to enable them to become involved in the recovery community, mental health, and substance abuse counseling. Further support is provided for referrals and services that residents need to become healthy, functioning members of society and their families. Esther Residence provides residents with case management services which include, goal setting, monitoring of these goals, accessing medical, vision and dental services, counseling, sober living supports, and access to jobs, housing, and education. The agency's women are offered parenting support, trauma informed yoga, financial literacy training, cooking classes and group leisure activities.

Program Need

Esther Residence provides transitional housing to women who have been incarcerated, have been to a substance abuse treatment center or need supportive sober housing. Support is offered to the women to enable them to become involved in the recovery community, mental health, and substance abuse counseling. Further support is provided for referrals and services that residents need to become healthy, functioning members of society and their families. Esther Residence is measured by the successes of these courageous women who focus on their goals of recovery despite their history of trauma, abuse, mental health diagnoses, and substance abuse. They have challenged themselves to continue notwithstanding many setbacks. Every day of sobriety is a success, every relapse an opportunity to learn, grow and resume the journey.

Population Demographics and Support

The Esther Residence provides positive impact to community Improvement, movement forward from prior history with crime and/or legal issues, and recovery from substance abuse. The

majority of people served by the work proposed are or will be incarcerated or formerly incarcerated as well as those that have been addicted to substances and are in recovery, working to rebuild their lives.

People Served

The target population served are women who have been formerly incarcerated, who would otherwise be unhoused and who are often struggling with addiction and recovery. We house approximately 15 per year.

Outcomes

The outcomes desired as a result of this program are to:

- Support residents with identifying and pursuing a life path following incarceration and addiction.
- Provide connections with community organizations that can guide residents in positively moving forward.
- Empower women to become independent, contributing members of their community and families.

Measurement

Measurement will be tracked through attendance and results of all Esther Residence programming. This data will be tracked by Esther Residence staff members.

Program Accessibility

Services are provided to women in need regardless of race, creed, sexual orientation, and national origin.

Leadership

This program is led by Joanne Roy, Executive Director. Her qualifications are as Licensed Clinical Social Worker, Licensed Alcohol /Drug Counselor. Programming and strategic planning is also supported by the Board of Directors.

Testimonial

"They keep us accountable and give us freedom, but not too much. We earn time out rather than total freedom right off the bat. We make goals – short and long. These nuns have given the past 10 years to this house. They live there 24-7 and act as our new found family. We laugh and do things together as sober women. They help as many women as they can learn how to live clean and sober after incarceration or rehab. A lot of women get released from jail and go back to the same situation they were in when they went to jail or prison, so this is giving them a new way of life." – Resident



ROMAN CATHOLIC DIOCESE of PORTLAND

510 Ocean Avenue
Portland, Maine 04103-4936

Telephone: 207.773.6471
Facsimile: 207.773.0182
Website: www.portlanddiocese.org

November 7, 2013

Sr. Joanne Roy, SCIM
27 Thornton Ave
Saco, ME 04072-2720

Re: Inclusion in USCCB Group Ruling (GEN 0928)

Dear Sr. Joanne:

I have reviewed the application submitted by **Esther Residence** for inclusion in the United States Conference of Catholic Bishops ("USCCB") group tax exemption ("Group Ruling") and listing in the Official Catholic Directory ("OCD"). Based upon the application and supporting documentation you submitted, I have recommended that the USCCB include your organization in the Group Ruling and OCD. Form 0928-1, Request for Inclusion in USCCB Group Ruling, was submitted to USCCB for its approval.

The USCCB has issued to the Diocese of Portland a Notice of Acceptance for your organization. Enclosed is the Notice received from the USCCB.

A Notice of Acceptance from the USCCB establishes an organization's exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code ("Code") until publication of the next edition of the OCD. In addition, your organization will appear in the IRS Exempt Organizations Business Master File ("EOBMF") as a charity. Nonprofit organizations, such as GuideStar, use the EOBMF to populate their databases of exempt organizations.

Annual Filing Requirement. There is no automatic exemption from the Form 990/EZ/N filing requirement for organizations included in the USCCB Group Ruling. The USCCB sends the Form 0928-1 to the IRS recommending your organization's public charity status (for example, § 170(b)(1)(A)(i), § 509(a)(2), etc.) and whether your organization is or is not required to file a Form 990/EZ/N each year.

It is your responsibility to ensure that IRS records (for example, the EOBMF) have your organization's correct public charity status and filing requirement. Failure to ensure that your organization has the appropriate filing requirement can lead to adverse tax

Sr. Rita-Mae Bissonnette, RSR
207-773-6471 Ext. 7818
Ritamae.Bissonnette@portlanddiocese.org

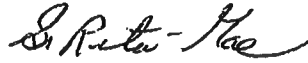
consequences, and possible revocation of tax-exempt status for failing to file a Form 990/EZ/N for three consecutive years.

Important note: You must file a Form 990/EZ/N each year, unless you are certain that your organization is not required to file. Failure to file a required return may result in automatic revocation of tax-exempt status under § 6033(j) of the Code. If you think your organization is not required to file, you can file with the IRS for a determination that it is exempt from filing.

Please inform this office promptly of any changes in Esther Residence's name, address, or corporate form, and of any material changes in its purposes, activities, or sources of support.

You should retain a copy of this letter in your organization's permanent files.

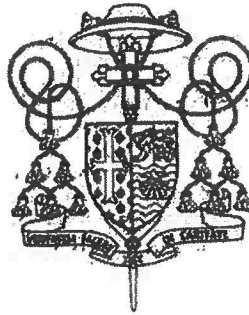
Sincerely,



(Sr.) Rita-Mae Bissonnette, RSR
Chancellor

Diocese of Portland (In Maine)

(*Diocesis Portlandensis*)



MOST REVEREND ROBERT P. DEELEY

Bishop of Portland; ordained July 14, 1973; appointed Titular Bishop of Kearney and Auxiliary Bishop of Boston November 9, 2012; ordained Bishop January 18, 2013; appointed Bishop of Portland December 18, 2013; installed February 14, 2014. Office: 510 Ocean Ave., Portland, ME 04103-4936.

Chancery: 510 Ocean Ave., Portland, ME 04103-4936. T: 207-773-6471; F: 207-773-0182.

ESTABLISHED JULY 29, 1853.

Square Miles 36,385.

Comprises the State of Maine.

Corporate Title: Roman Catholic Bishop of Portland, a Corporation Sole. This Corporation is comprised of the Diocesan parishes, missions, churches, rectories, schools, departments and other Diocesan activities. Those listings do not connote separate civil status (legal, tax, or otherwise) for any such listed activity. Departments, entities or personnel that are comprised within the Roman Catholic Bishop of Portland, a Corporation Sole.

The list below also includes organizations which are separate from the Roman Catholic Bishop of Portland, a Corporation Sole.

For the legal titles of other diocesan-related institutions that are not part of the Roman Catholic Diocese of Portland, please consult Chancery.

STATISTICAL OVERVIEW

Personnel	
Bishop	1
Priests: Diocesan Active in Diocese	62
Priests: Retired, Sick or Absent	67
Number of Diocesan Priests	69
Religious Priests in Diocese	39
Total Priests in your Diocese	128
Extra Priests in Diocese	16
Ordinations:	
Permanent Deacons	1
Permanent Deacons in Diocese	62
Total Brothers	8
Total Sisters	141
Parishes	48
With Resident Pastor:	
Resident Diocesan Priests	24
Resident Religious Priests	9
Without Resident Pastor:	
Administered by Priests	10
Professional Ministry Personnel:	
Sisters	4
Lay Ministers	30

Welfare	
Catholic Hospitals	2
Total Assisted	553,400
Homes for the Aged	6
Total Assisted	317
Day Care Centers	1
Total Assisted	45
Special Centers for Social Services	1
Total Assisted	64,911
Other Institutions	3
Total Assisted	516
Educational	
Diocesan Students in Other Seminaries	9
Total Seminarians	9
Colleges and Universities	1
Total Students	1,454
High Schools, Diocesan and Parish	1
Total Students	137
High Schools, Private	1
Total Students	348
Elementary Schools, Diocesan and Parish	8
Total Students	1,613
Elementary Schools, Private	1
Total Students	197

Catechesis / Religious Education:

High School Students	2
Elementary Students	
Total Students under Catholic Instruction	
Teachers in Diocese:	
Priests	
Sisters	
Lay Teachers	

Vital Statistics

Receptions into the Church:	
Infant Baptism Totals	
Minor Baptism Totals	
Adult Baptism Totals	
Received into Full Communion	
First Communions	
Confirmations	
Marriages:	
Catholic	
Interfaith	
Total Marriages	
Deaths	
Total Catholic Population	
Total Population	

Andover, MA. Cindy Segar-Miller, Pres.; Staff: 14
 *St. Mary's d'Youville Pavilion - 102 Campus Ave.,
 Lewiston, ME 04240 t) 207-777-4200
 www.stmarysdyouville.org Sponsored by St. Mary's
 Health System (a member of Covenant Health in
 Andover, MA) Philip Hickey, Admin.; Rev.
 Arockiasmy Santhiyagu, H.G.N. (India), Priest; John
 Baugher, Chap.; Charles Demm, Dir.;
 *St. Mary's Regional Medical Center - 93 Campus
 Ave., Lewiston, ME 04240; Mailing: P.O. Box 291,
 Lewiston, ME 04243-0291 t) (207) 777-8802
 Sponsored by St. Mary's Health System (a member of
 Covenant Health in Andover, MA) Cindy Segar-
 Miller, Pres.; Rev. Arockiasmy Santhiyagu, H.G.N.
 (India), Priest; John Baugher, Chap.; Charles Demm,
 Dir.; Bed Capacity: 170; Asstd. Annu.: 286,825; Staff:
 1,154

St. Mary's Nutrition Center of Maine -

t) 207-513-3847 Kirsten Walter, Dir.;

St. Mary's Residences - 100 Campus Ave., Lewiston,
 ME 04240 t) (207) 777-8832 (Formerly: Maison
 Marcotte) Cindy Segar-Miller, Pres.; Larry Morin,
 Dir.;

PORTLAND

DBH Management II, Inc. - 510 Ocean Ave., Portland,
 ME 04103 t) 207-660-9229 mike@dbhmanagement.org
 Scott Graff, Treas.; Michael Pease, Dir.; Most Rev.
 Robert P. Deeley, Pres.;
 DBH Management, Inc. - 510 Ocean Ave., Portland, ME
 04103-4936 t) 207-660-9229 mike@dbhmanagement.org
 Sponsored by: Roman Catholic Diocese of Portland.
 Scott Graff, Treas.; Michael Pease, Dir.;

MONASTERIES AND RESIDENCES FOR PRIESTS AND BROTHERS [MON]

ALFRED

Brothers of Christian Instruction - 125 Shaker Hill Rd.,
 Alfred, ME 04002; Mailing: P.O. Box 159, 125 Shaker
 Hill Rd., Alfred, ME 04002-0159 t) 207-324-1017 x3
 djcaron43@yahoo.com Bro. Daniel Caron, F.I.C., Prov.
 Asst.; Br.: 8

KENNEBUNK

Society of Franciscan Fathers of Greene, Maine - 28
 Beach Ave., Kennebunk, ME 04043-7628; Mailing: P.O.
 Box 980, Kennebunkport, ME 04046-0980
 t) 207-967-2011 brois.aurelijus@gmail.com

www.framon.net Rev. Aurelijus Gričius, O.F.M., Supr.;
 Rev. Algirdas Malakauskis, OFM (Lithuania), Vicar;
 Rev. John J. Baocvicius, O.F.M., Mem.; Rev. Andrew
 R. Binson, O.F.M., Mem.; Priests: 4

PORTLAND

St. Ignatius Residence (The Jesuits of Maine) - 492 Ocean
 Ave., Portland, ME 04103-4936; Mailing: 292 Ocean
 Ave., Portland, ME 04103 t) (207) 775-7575
 boonleyaj@gmail.com Jesuit Fathers (Northeast Prov.).
 Rev. Kevin Hughes, SJ; Rev. Brian J. Couley, SJ, Supr.;
 Rev. John R. d'Anjou, S.J., Mem.; Rev. Robert
 Pecoraro, S.J., Mem.; Rev. Paul Sullivan, S.J., Mem.;
 Priests: 5

NURSING / REHABILITATION / CONVALESCENCE / ELDERLY CARE [NUR]

AUGUSTA

Roscalli Apartments, Inc. - 144 State St., Augusta, ME
 04330; Mailing: 510 Ocean Ave., Portland, ME
 04103-4936 t) 207-512-4248

mbaris@dbhmanagement.org Sponsor: Roman Catholic
 Diocese of Portland. Michael Pease, Dir.; Scott Graff,
 Treas.; Asstd. Annu.: 42; Staff: 3

BANGOR

St. Xavier's Home - 119 Somerset St., Bangor, ME
 04401-5334; Mailing: 510 Ocean Ave., Portland, ME
 04103-4936 t) 207-942-2108 mike@dbhmanagement.org
 Sponsor: Roman Catholic Diocese of Portland. Scott
 Graff, Treas.; Asstd. Annu.: 20; Staff: 3

BIDDEFORD

St. Andre Health Care & Facility - 407 Pool St.,
 Biddeford, ME 04005-9716 t) 207-282-5171
 salaimo@covh.org standre.org Sponsored by Covenant
 Health, Inc., Tewksbury, MA. Sandra Lucas, Pst.
 Min./Coord.; Stephen Alaimo, Pres.; Asstd. Annu.: 320;
 Staff: 125

PORTLAND

Deering Pavilion - 880 Forest Ave., Portland, ME
 04103-4128 t) 207-797-8777 info@deeringpavilion.com
 www.deeringpavilion.com Diocesan Bureau of Housing
 Joanne Bean, Admin.; Scott Graff, Treas.; Asstd. Annu.:
 224; Staff: 8

WATERVILLE

St. Francis Apartments, Inc. - 52 Elm St., Waterville, ME
 04901-6015; Mailing: 510 Ocean Ave., Portland, ME

04103-4936 t) 207-660-9256

mbaris@dbhmanagement.org Scott Graff, Treas.;
 Michael Pease, Dir.; Asstd. Annu.: 47; Staff: 3
 Seton Village Inc. - 1 Carver St., Waterville, ME
 04901-5739; Mailing: 510 Ocean Ave., Portland, ME
 04103-4936 t) 207-873-0178
 robin@dbhmanagement.org Most Rev. Robert P.
 Deeley, Pres.; Michael Pease, Dir.; Scott Graff, Treas.;
 Asstd. Annu.: 164; Staff: 6

RETREAT HOUSES / RENEWAL CENTERS [RTR]

FRENCHVILLE

Christian Life Center - 444 U.S. Rte. 1, Frenchville, ME
 04745-0530; Mailing: 309 St. Thomas St. Ste 103,
 Madawaska, ME 04756-1278 t) 207-728-7531
 judy.lavoie@portlanddiocese.org
 antony.mariadoss@portlanddiocese.org clc4me.org Rev.
 Alex Anthony Maria Doss, H.G.N. (India), Dir.; Very
 Rev. Jean-Paul Labrie, Dean;

SPECIAL CARE FACILITIES [SPF]

BANGOR

St. Andre Home, Inc. - 1200 Ohio St., Bangor, ME 04401-
 04401; Mailing: PO Box 2373, Bangor, ME 04402-2373
 t) 207-282-3351 cnason@saintandrehome.org
 www.courageivesme.org Mental health, case
 management, and outreach services for survivors and
 families of human trafficking and other forms of abuse.
 Carey Nason, Dir.; Asstd. Annu.: 300; Staff: 10

LEWISTON

*St. Martha de Porres Residence, Inc. (St. Catherine of
 Stens Residence) - 23 Bartlett St., Lewiston, ME
 04240-6804; Mailing: P.O. Box 7227, Lewiston, ME
 04243-7227 t) 207-786-4690; 207-241-7511 (Women's
 Residence) stmdporres@outlook.com Andrew Phelan,
 Dir.; Bed Capacity: 18; Asstd. Annu.: 200; Staff: 10

SACO

Esther Residence - 27 Thornton Ave., Saco, ME
 04072-2720 t) 207-283-0323 royjoanne59@gmail.com
 www.estherresidence.org Transitional housing for
 women coming out of incarceration, Ministry of
 Servants of the Immaculate Heart of Mary. Sr. Joanne
 Roy, S.C.I.M., Dir.; Bed Capacity: 9; Asstd. Annu.: 16;
 Staff: 5

An asterisk (*) denotes an organization that has established tax-exempt status directly with the IRS and is not covered by the USCCB Group Ruling.

Form **8453-TE**

Tax Exempt Entity Declaration and Signature for E-file

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year beginning 01/01/2023 and ending 12/31/2023

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.

2023

Name of filer

EIN or SSN

ESTHER RESIDENCE

45-2647234

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	325,875
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 of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2023 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.

Sign JOANNE ROY

Here Signature of officer or person subject to tax

November 07, 2024

Date

JOANNE ROY, EXECUTIVE DIRECTOR

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				
	EIN				
Phone no.					

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				
	Firm's EIN				
Firm's address					
Phone no.					

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2023 calendar year, or tax year beginning 01/01/2023 and ending 12/31/2023	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization ESTHER RESIDENCE
	Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 27 THORNTON AVE
	City or town, state or province, country, and ZIP or foreign postal code SACO, ME 04072
	F Name and address of principal officer: SR JOANNE ROY 27 THORNTON AVE, SACO, ME 04072
D Employer identification number 45-2647234	
E Telephone number 207-283-0323	
G Gross receipts \$ 325,875	
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 0928	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	
J Website: www.estherresidence.org	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	
L Year of formation: 2011	
M State of legal domicile: ME	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TRANSITIONAL HOUSING FOR WOMEN LEAVING INCARCERATION. ESTHER RESIDENCE PROVIDES A SAFE, NURTURING COMMUNITY THAT IS BASED ON SAFETY, RESPECT AND DIGNITY		
	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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	13
	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	8 Contributions and grants (Part VIII, line 1h)	Prior Year 130,034	Current Year 290,129
	9 Program service revenue (Part VIII, line 2g)	24,717	28,491
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,969	7,255
	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)	156,720	325,875
	Expenses	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	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		62,056	38,374
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) 5,760			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		45,417	304,402
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	107,473	342,776	
19 Revenue less expenses. Subtract line 18 from line 12	49,247	-16,901	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,208,037	End of Year 2,573,250
	21 Total liabilities (Part X, line 26)	0	100,000
	22 Net assets or fund balances. Subtract line 21 from line 20	2,208,037	2,473,250

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	
	JOANNE ROY, EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	Firm's name		Check ☐ if self-employed	PTIN
	Firm's address		Firm's EIN	
			Phone no.	

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)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

TO PROVIDE GUIDANCE IN A SAFE AND NURTURING ENVIRONMENT TO WOMEN DESIRING TO MAKE POSITIVE LIFE CHANGES

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 \$ 83,009 including grants of \$) (Revenue \$ 324,134)

2023 was a challenging year dealing with a financial scam and a roof corner blown open. We bought the house and a car and Covid made a short presence. On the bright side, 3 grants were renewed and new ones received, our volunteers increased, and presenters led groups on art, yoga, savings/budgeting and ecology. Also, 3 local churches had funding events for us. 19 women were residents in 2023 with an average stay of 3.5 months. Everyone has a diagnosis of SUD, MH & PTSD. Of these 6 were here 6 months (4 another 6 mo. in 2022) and 8 had less than 30 days making poor decisions. We revised our program to include more time in AA/NA meetings and Recovery workshops. Those who relapsed were guided to revise their goals. We provided daily case management to access medical, mental health, dental additional interest, education, and subsidized housing. A Family Coach continues to help them reconnect with family/children. We continue to seek grants to help provide needs: clothing, dental, education, new activities and new interests. This year, many former residents reached out to us for food, clothing, help with securing housing, driving them to enter detox and long-term programs. They are always welcome to drop in and they see us as family that is there for them. Donated professional fees was \$180,000 from 3 Nuns. Long term plan is in place for 2 Sisters to

(Continued on Schedule O, Statement 1)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 83,009

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 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 ✓	
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	✓
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	✓
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	✓
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	✓
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	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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	✓
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	✓
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 ✓	
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	✓
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	✓
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 ✓	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
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	✓
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
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	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
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	✓
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	✓
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	✓
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	✓
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 ✓	
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	✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
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	✓

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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

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

Section A. Governing Body and Management

		Yes	No		
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	14		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	14		
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			✓
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			✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	✓		
6	Did the organization have members or stockholders?	6			✓
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			✓
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	✓		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a	✓		
b	Each committee with authority to act on behalf of the governing body?	8b			✓
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			✓

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		✓
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	✓	
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	✓	
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	✓	
14	Did the organization have a written document retention and destruction policy?	14	✓	
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		✓
b	Other officers or key employees of the organization	15b		✓
	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		✓
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.

SR JOANNE ROY, (207)283-0323

27 THORNTON AVE, SACO, ME 04072

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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			
ROGER BEAUPRE	0.50									
DIRECTOR	0.00	✓						0	0	0
MICHAEL CANTARA	0.50									
DIRECTOR	0.00	✓						0	0	0
KIMBERLY CHRISTOFORO	0.50									
VICE CHAIRPERSON	0.00	✓		✓				0	0	0
SUSAN DAME	8.00									
CHAIRPERSON	0.00	✓		✓				0	0	0
DONNA DION	1.00									
DIRECTOR	0.00	✓						0	0	0
DENISE DOYON	1.00									
SECRETARY	0.00	✓		✓				0	0	0
CYNTHIA GIROUX	3.00									
DIRECTOR	0.00	✓						0	0	0
LYNN GODBOUT	0.50									
DIRECTOR	0.00	✓						0	0	0
HEATHER HUNTLEY	0.25									
DIRECTOR	0.00	✓						0	0	0
CAROL LANDRY	0.50									
DIRECTOR	0.00	✓						0	0	0
JENNIFER PLOURDE	1.00									
DIRECTOR	0.00	✓						0	0	0
PATRICIA SONDEY	1.00									
TREASURER	0.00	✓		✓				0	0	0
SHANNON KASHINSKY	0.50									
DIRECTOR	0.00	✓						0	0	0
CONRAD WELZEL	0.50									
DIRECTOR	0.00	✓						0	0	0

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	20,205				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	269,924				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,993				
	h	Total. Add lines 1a-1f		290,129				
Program Service Revenue	2a	ROOM AND BOARD	Business Code	623990	28,491	28,491	0	0
	b							
	c							
	d							
	e							
	f	All other program service revenue		0	0	0	0	
	g	Total. Add lines 2a-2f		28,491				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		7,255	7,255	0	0
4		Income from investment of tax-exempt bond proceeds		0	0	0	0	
5		Royalties		0	0	0	0	
6a		Gross rents	(i) Real	0	0			
b		Less: rental expenses	(ii) Personal	0	0			
c		Rental income or (loss)		0	0			
d		Net rental income or (loss)		0	0	0	0	
7a		Gross amount from sales of assets other than inventory	(i) Securities					
b		Less: cost or other basis and sales expenses	(ii) Other					
c		Gain or (loss)		0	0			
d		Net gain or (loss)						
8a		Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18						
b		Less: direct expenses						
c		Net income or (loss) from fundraising events						
9a		Gross income from gaming activities. See Part IV, line 19						
b		Less: direct expenses						
c		Net income or (loss) from gaming activities						
10a		Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold							
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d		0				
	12	Total revenue. See instructions		325,875	35,746	0	0	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**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	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	32,283	22,598	8,071	1,614
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	6,091	4,264	1,523	304
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	832	0	832	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	0	0	0	0
13 Office expenses	5,445	3,812	1,361	272
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	16,170	11,319	4,043	808
17 Travel	1,013	709	253	51
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	26,504	18,553	6,626	1,325
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	21,754	21,754	0	0
b FUNDRAISING	1,386	0	0	1,386
c BANK SCAM LOSS	231,298	0	231,298	0
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	342,776	83,009	254,007	5,760
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 SheetCheck 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	12,365	1	22,569
	2 Savings and temporary cash investments	438,377	2	298,475
	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	5,885	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 218,682		
	b Less: accumulated depreciation	10b 0	10c	218,682
	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	1,751,410	15	2,033,524
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,208,037	16	2,573,250	
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	100,000
	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	100,000
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	435,310	27	418,763
	28 Net assets with donor restrictions	1,772,727	28	2,054,487
	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	2,208,037	32	2,473,250
33 Total liabilities and net assets/fund balances	2,208,037	33	2,573,250	

Part XI Reconciliation of Net AssetsCheck 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	325,875
2	Total expenses (must equal Part IX, column (A), line 25)	2	342,776
3	Revenue less expenses. Subtract line 2 from line 1	3	-16,901
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,208,037
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	282,114
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,473,250

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 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
- 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
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . .
- 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 .

	Yes	No
2a		✓
2b		✓
2c		
3a		✓
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

ESTHER RESIDENCE

Employer identification number

45-2647234

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)(vii). (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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(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.")	90,999	90,237	117,898	130,034	290,129	719,297
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	90,999	90,237	117,898	130,034	290,129	719,297
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)						32,386
6 Public support. Subtract line 5 from line 4						686,911

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	90,999	90,237	117,898	130,034	290,129	719,297
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,018	7,119	1,626	1,969	7,255	24,987
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						744,284
12 Gross receipts from related activities, etc. (see instructions)					12	121,387
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	92.29 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.23 %
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 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.		
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.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
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).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined 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 .		
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 .		
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.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
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 .		
11a		
11b		
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.		
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.		
1		
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?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described 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.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
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).		
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.		
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.		
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 .		
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.		
2a		
2b		
3a		
3b		

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

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

Section A—Adjusted Net Income

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

Section B—Minimum Asset Amount

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

Section C—Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ 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— <i>provide details in Part VI</i>)	5	
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). 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— <i>explain in Part VI</i>). 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, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . 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.)

FOR public

**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

ESTHER RESIDENCE

Employer identification number

45-2647234

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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

Employer identification number

ESTHER RESIDENCE

45-2647234

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	[REDACTED] [REDACTED] [REDACTED]	\$ 5,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	[REDACTED] [REDACTED] [REDACTED]	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	[REDACTED] [REDACTED] [REDACTED]	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	[REDACTED] [REDACTED] [REDACTED]	\$ 115,300	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	[REDACTED] [REDACTED] [REDACTED]	\$ 12,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	[REDACTED] [REDACTED] [REDACTED]	\$ 8,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

ESTHER RESIDENCE

45-2647234

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	[REDACTED] [REDACTED] [REDACTED]	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	[REDACTED] [REDACTED] [REDACTED]	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	[REDACTED] [REDACTED] [REDACTED]	\$ 5,360	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	[REDACTED] [REDACTED] [REDACTED]	\$ 5,250	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.)

Employer identification number

45-2647234

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

Employer identification number

45-2647234

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.

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 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

ESTHER RESIDENCE

Employer identification number

45-2647234

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:

- (i)** Unrelated organizations? ☐ Yes ☐ No
(ii) Related organizations? ☐ Yes ☐ No

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	206,182	0	206,182
c Leasehold improvements	0	0	0	0
d Equipment	0	12,500	0	12,500
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				218,682

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) INTEREST IN SCIM FOUNDATION NET ASSETS	2,033,524
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,033,524

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 G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

ESTHER RESIDENCE

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

2023

Open to Public
Inspection

Employer identification number

45-2647234

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 | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |
- 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 Lobster Bake Fundraise (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	20,205			20,205
	2 Less: Contributions	12,205			12,205
	3 Gross income (line 1 minus line 2)	8,000			8,000
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	0			0
	7 Food and beverages	0		0	0
	8 Entertainment	0		0	0
	9 Other direct expenses	0			0
	10 Direct expense summary. Add lines 4 through 9 in column (d)				0
11 Net income summary. Subtract line 10 from line 3, column (d)				8,000	

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: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c** If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	Employer identification number
ESTHER RESIDENCE	45-2647234

Form 990, Part VI, Section A, Line 5 - Esther Residence, Inc. was the victim of a telephone scam. \$331,298 was stolen from two bank accounts. The local police, FBI and the Board were informed. Credit freezes were put in place and the two bank accounts affected were closed. No donor information was compromised. The Board met and decided to alert donors and set more internal controls over the bank accounts - dual signatures, etc. A mailing was sent to donors to explain what had happened. Esther Residence, Inc. did receive \$100,000 from its insurance company to help lessen the loss and the Servants of the Immaculate Heart of Mary donated another \$100,000.

Form 990, Part VI, Section A, Line 7b - Any real estate decisions and changes in the Executive Director need to be approved by the Board of Incorporators.

Form 990, Part VI, Section A, Line 8b - There are no committees that have authority to act on behalf of the governing body.

Form 990, Part VI, Section B, Line 11b - The 990 is emailed to the Board for review before filing.

Form 990, Part VI, Section B, Line 12c - The conflict-of-interest policy is discussed, and the form is signed by all annually at the April Board meeting.

Form 990, Part VI, Section C, Line 19 - Governing documents, conflict of interest policy and financial statements are available to the public upon request.

Form 990, Part XI, Line 9 - Unrealized gain in SCIM Foundation during 2023 Esther Residence's allocated interest. Any changes in the interest in 2023 were for unrealized gains and therefore are not reflected on the 990.

First Program Service Accomplishments Description

Description

retire in 2024 and a 3rd later. Donated volunteer hours \$6,644, gifts in-kind \$2,993, fund raising \$99,053. We have very active board members on various committees.

**SCHEDULE R
(Form 990)**

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

ESTHER RESIDENCE

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

45-2647234

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
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) SERVANTS OF THE IMMACULATE HEART OF MARY (01-0229734) 409 POOL STREET, BIDDEFORD, ME 04005	RELIGIOUS COMMUNITY	ME	501(c)(3)	1	N/A		
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Cat. No. 50135Y

Schedule R (Form 990) 2023

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, tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		✓
b	Gift, grant, or capital contribution to related organization(s)		✓
c	Gift, grant, or capital contribution from related organization(s)	✓	
d	Loans or loan guarantees to or for related organization(s)		✓
e	Loans or loan guarantees by related organization(s)		✓
f	Dividends from related organization(s)		
g	Sale of assets to related organization(s)		✓
h	Purchase of assets from related organization(s)		✓
i	Exchange of assets with related organization(s)	✓	
j	Lease of facilities, equipment, or other assets to related organization(s)		✓
k	Lease of facilities, equipment, or other assets from related organization(s)		
l	Performance of services or membership or fundraising solicitations for related organization(s)		✓
m	Performance of services or membership or fundraising solicitations by related organization(s)		✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	✓	
o	Sharing of paid employees with related organization(s)		✓
p	Reimbursement paid to related organization(s) for expenses		
q	Reimbursement paid by related organization(s) for expenses	✓	
r	Other transfer of cash or property to related organization(s)		
s	Other transfer of cash or property from related organization(s)		✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part 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.

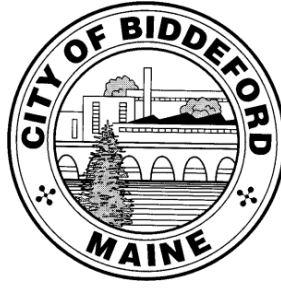
(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII

Supplemental Information

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

Lined area for supplemental information.



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: My Place Teen Center

Principal Address: 75 Bacon Street

Executive Director: Donna Dwyer

Contact Person/Phone Number: Donna Dwyer 2075903550

Est. Total Agency Budget

for 2024/2025: \$1,325,000 / \$675k Biddeford Site

Actual 2023/2024 Budget: \$1,136,000 / \$514k Biddeford Site

Amount requested from the City of Biddeford: \$150k; \$725k budget for FY 25/26

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

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:

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:

The teenage years are a time of significant emotional evolution. 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.

Further, Biddeford teens are organized around autonomy. They tend to engage most deeply when allowed to have a say on the topics and 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 skills, dispositions, and attitudes to become flourishing young adults. Mostly, our emotions are the essence of what makes us human. They are at the heart of mental health, well-being, culture, learning, innovation, and relationships—everything that matters to healthy people, organizations, and communities. We model and teach emotional agility, which is the core of our mission.

How is that need determined or measured?

Preface: We rigorously evaluate mental health-related outcomes. For example, we track results around anxiety, depression, suicide (including ideation, plans, and attempts), upstream risk, and protective factors (e.g., social connectedness, coping skills, and economic support).

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 will:

- Discover the strengths and supports that young people have.
- Listen to the perspectives of young people themselves.
- See 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.
- Gain 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?

MPTC Programming:

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.

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

The Youth and Program Strengths Profile measures the following program quality factors:

- Physical and psychological safety
- Appropriate structure
- Developmental relationships
- Opportunities to belong
- Positive social norms
- Support of 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 2024 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; and,
- 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:

Adverse childhood experiences (ACES) and the lifelong consequences of trauma are counterbalanced with protective factors such as increasing cognitive capacity, healthy attachment to relationships, regulating emotions and behaviors, and creating safe environments. Thus, we provide our youth with the following specific program domains: social-emotional learning and character development, STEAM, civic engagement, fostering an education pathway, life skills, and leadership scaffolding.

The Top Six Things We Do:

1. Feed kids.
2. Develop emotional resiliency.
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.

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 and unduplicated units of

curriculum.

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

Cross Sector Partnerships:

Department of Health and Human Services – guidance, resources, and funding

Wayside – food donations

Youth Full ME – Food donations

APEX – nightly meal support to participants

Hannaford and IDEXX – food procurement, help with job skills training, and funding sources

Biddeford Saco School Departments – participant referrals

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; PGM Accounting is finishing our 23/24 FY audit as of this date February 13, 2025.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
\$150,000	20%	80%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
State	DHHS	\$350,000	\$350,000	\$350,000
Municipal	City of Biddeford	\$80,000		\$150,000
Grants	FY 24/25: Maine Community Bank, Saco Biddeford Savings, Elmina Sewall	\$207,500	\$75000 to date	\$200,000 Funders TBD
Special Events		\$25,000	\$5,000	\$25,000
Totals:		\$662,500	\$430,000	\$725,000
EXPENSES				
Salaries/Benefits		\$132,500	\$132,500	\$145,000
Other operating expenses		\$530,000	\$530,000	\$580,000

Total number of individuals served (unduplicated): 485

Total number of units provided:

Total Participant Count: 485
Total Meals Served: 9,100
Total Snacks Served: 14,000
Program Details:
Youth Leadership Academy: Total Programs 615
 Civic Engagement: 32
 Health & Wellness: 231
 Social-Emotional: 108
 STEAM: 221
 Workforce Readiness: 23
Making Proud Choices: 21 total participants participating in a 9-module cycle
Restaurant Job Training Program: 20 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: 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? N/A

Per capita cost of service(s); each individual 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 REQUIRED 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 \$420,000	July 1, 2025- June 30, 2026
Special Events	Community	\$3k	\$2,5000	July 1, 2025- June 30, 2026
Individual and Corporate Donors	Individuals and Corporate	N/A: CEO/Board does the fundraising	\$205,000	July 1, 2025- June 30, 2026

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

CEO

Signature/Title

2/12/2025
Date

My Place Teen Center's Life Skills/Emotional Agility Focus

Overarching Skills:

1. Money Management and Budgeting Skills
2. Study Skills
3. Personal Grooming and Hygiene
4. Chores and Household Skills
5. Cooking Skills / Grocery Shopping
6. Maintaining a Wardrobe and Clothing
7. Personal Health and Basic First Aid
8. Social Skills
9. Organizational Skills
10. Time Management Skills
11. Safety Skills
12. Problem-Solving Skills
13. Career/Employment Skills
14. Driving and Auto Maintenance Skills
15. Getting and Keeping a First Job

Specifically:

16. How to do laundry
17. How to clean the toilet, wash dishes, mop the floor, dust, and vacuum
18. Table manners
19. How to tip appropriately
20. How to make doctor's and dental appointments
21. Where/when/how to vote
22. Understanding and implementing boundaries
23. Write a handwritten thank you note and address the envelope
24. Professional phone etiquette
25. Common-sense driving safety tips
26. How to be gracious and humble
27. How to refill prescriptions

And:

28. Empower teens with knowledge about mental health and tools to recognize their emotions, cope with stress, and seek help.
29. Promote self-care and coping strategies--encourage healthy habits like regular exercise, sufficient sleep, balanced nutrition, mindfulness practices, and relaxation techniques to manage stress and anxiety effectively.

February 27, 2025

City of Biddeford
Attn: Shelly MacNeill
PO Box 586
Biddeford, Maine 04005

Dear City of Biddeford

Thank you in advance for your consideration of Caring Unlimited's annual request for support from the City of Biddeford. Each year, your support helps to ensure that members of your community experiencing domestic violence and abuse have access to the life-changing and life-saving supports they need.

The need for Caring Unlimited's full range of programs and services is significant, and individuals in our communities experiencing domestic abuse and violence require multi-faceted supports to meet their needs and overcome barriers to accessing safety. We are experiencing constant high demand for our emergency shelter, where the length of stay has increased due to a shortage of affordable housing at this time. Our civil legal program is serving more people than ever, people who are looking for help with protection orders, child support and custody matters. Over 600 individuals received free legal assistance last year. In all, our direct service programs, including the 24-hour helpline, served over 1900 people this past year. Our community education program provided prevention education, training, and consultation to thousands of students and other members of our community.

We are always committed to sustaining our core direct service programs to ensure they remain strong and accessible to anyone 24 hours a day, free of charge. We are also continuing to our work to expand our reach and increase accessibility of our programming throughout our community in the coming year:

- We completed major renovations to our emergency shelter to make the interior fully ADA accessible. We worked with an architect to design a space that met ADA requirements and was functional and comfortable for multi-family living. The result exceeded our expectations. We now have a kitchen, bathroom, bedroom, and laundry room that are fully accessible, able to be used by all guests of the shelter, and that provide adequate personal storage space for food and other belongings.
- We have taken on a new housing program called Rapid Rehousing. This program will allow us to house more people with access to additional housing vouchers and more dedicated staff time for housing search assistance, housing stabilization and case management, and landlord outreach and engagement.
- We are expanding our Legal Assistance program through a collaboration with Volunteer Lawyers Project. They will assemble a panel of volunteer attorneys to provide pro-bono

Serving York County Since 1977

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Audrey Okun-
Langlais, D.O.
Retired

Dana Prescott, Esq.
Prescott, Jamieson
Murphy Law Group

Cornelia Stockman
Retired

Ex-Officio

Susan Giambalvo,
Caring Unlimited
Executive Director

assistance to victims with protection from abuse orders and other family matters, increasing the number of people in our county who will benefit from representation in these matters.

Caring Unlimited counts on municipal support to meet our annual operating budget and to provide critical matching funds that are a requirement to receive Federal awards for our programs and services.

The following is a snapshot of how City of Biddeford residents accessed CU's no-cost services last year. Because we are only able to collect location data on about half of the people that use our services, the number of individuals served and hours of service listed are likely twice as much as the conservative number reported here.

SERVICE PERIOD:	10/1/23-9/30/24
BIDDEFORD RESIDENTS SERVED LAST YEAR (Unduplicated individuals served)	133 Individuals
TOTAL HRS OF INDIVIDUAL ADVOCACY PROVIDED LAST YEAR (Supportive Counseling and/or Legal Assistance Provided to Individuals):	1004.3 Hours
TOTAL HRS OF GROUP SERVICES PROVIDED LAST YEAR (Support and/or Education Groups):	60.25 Hours
TOTAL # OF EMERGENCY SHELTER BEDNIGHTS PROVIDED LAST YEAR:	1225 Bednights
TOTAL # OF BIDDEFORD STUDENTS WHO RECEIVED PREVENTION EDUCATION	30
COST TO CARING UNLIMITED OF SERVICES OF PROVIDED TO BIDDEFORD LAST YEAR:	\$198,462.99
FY26 SUPPORT REQUESTED:	\$6,766

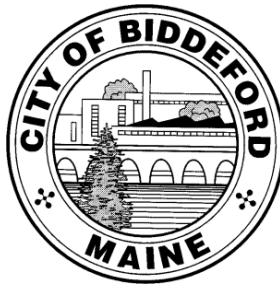
Thank you. Your commitment to support Caring Unlimited sends the message that domestic violence and abuse has no place in your community and that you recognize Caring Unlimited as Biddeford's partner in ending abuse.

Caring Unlimited is committed to pursuing the necessary solutions and strategies to keep victims of domestic violence safe in our community and with your help we can respond creatively, proactively, and flexibly. Please reach out to me if you would like any additional information or if there is something specific that your community needs from us at this time.

Sincerely,



Susan Giambalvo
Executive Director
207-490-3227 x101
Susan@caring-unlimited.org



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:	<u>Caring Unlimited</u>
Principal Address:	<u>965 Main St. PO Box 590 Sanford, ME 04073</u>
Executive Director:	<u>Susan Giambalvo</u>
Contact Person/Phone Number:	<u>Emily Gormley/ 207-490-3227 x107</u>
Est. Total Agency Budget for 2024/2025:	<u>3,251,933 (FY 2025: 10/1/2024- 9/30/2025)</u>
Actual 2023/2024 Budget:	<u>2,929,475</u>
Amount requested from the	

City of Biddeford:

\$6,766

What percent of your annual budget does this request represent: < .5%

What percent of this request will be used towards salaries: 20%*

What percent of this request will be used towards direct services/programming: 80%*

*percentages above are consistent with FY24 breakdown of management/ general and fundraising (20%) and program expenses (80%).

Please provide your agency's mission statement:

Caring Unlimited works with the community to end domestic violence in York County. This includes providing support and safe haven to adults and children whose lives have been affected by domestic abuse. We provide services in a manner that honors individuals' essential worth, nurtures their inherent strengths, and respects their right of self-determination.

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. Our performance measures agency wide are that 90% of program participants will learn strategies for enhancing their safety and 65% will increase knowledge of available community resources. Some programs have additional goals like rapid rehousing, access to legal services, and increased knowledge and skills of training attendees. We regularly report on these outcomes to our funding sources 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.
- Transitional Housing and Supportive Housing Services: A program of longer term, safe, affordable housing with supportive services designed to help victims rebuild their lives after leaving an abusive relationship. Clients may reside in our 11 units of transitional housing or in the community with services available for up to two years.
- Community Response Program: Education, training and consultation with York County agencies, organizations, schools and the general public to promote effective responses that increase safety for victims, hold abusers accountable and move our communities toward zero tolerance for domestic violence.
- Volunteer Program: Caring Unlimited depends heavily on our trained volunteers including on the helpline, assisting with events, and other activities.

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 Sheriff'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.
- 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.
- Sexual Assault Response Services of Southern Maine and Maine Boys to Men are collaborative partners under a federal grant to expand services to youth and youth-serving organizations in York County.
- 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.

Enclosed.

Part 2

What accommodations are made to those applicants with zero income?

All services are provided free of charge.

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

No fees are charged.

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				
FY26 Request for Funding	% of Salaries	% of Programming		
\$6,766	20%	80%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal	DHHS, OVW, STOP, FEMA	1,929,878	1,868,894	1,594,049
State	MSHA *For FY25 total includes DHHS Contract State Funds and MSHA combined	214,315	245,763	783,618*
County		0	0	0
Municipal		40,000	44,576	45,000
JTPA				
3 RD Party	Fundraising, Contributions, including restricted contributions	255,000	390,651	195,000
Fees/Tuition	Rent, Trainings *FY 25 amount includes new CDVIP program income	180,000	173,514	235,100*
Private Insurance				
Endowments				
United Way		22,682	25,044	13,000
Grants		195,000	147,150	140,000
Other Income/Surplus	Misc. *FY25 Source: Funds Released from Restriction and Misc. combined	17,600	18,641	165,589*
In-kind Contributions		75,000	76,903	80,577
Totals:		2,929,475	2,991,136	3,251,933
EXPENSES				
Salaries/Benefits		2,171,340	2,414,600	2,260,905
Other operating expenses		758,135	593,096	991,028

Total number of individuals served (unduplicated): 1902

Total number of units provided: 5511 hours of service, 5593 bednights

Total number of individuals served from Biddeford: 133

Percent of total client count that are residents of the City of Biddeford: 7%

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

Please see list of contributing municipalities for FY 24 (10/1/23- 9/30/24) on the additional information page of the application.

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:

\$1,492

Unit of service cost: \$82.86/ bednight, \$153.42/ hour of service

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

Most recent audited financial statement enclosed. FY 24 audited statement is in progress and not yet available.

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.

Caring Unlimited seeks funding through a variety of sources including agency run events (listed below), individual contributions, and grants from private foundations.

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Community 5K Run/ Walk	Community members	\$2,000	\$35,000	July 13, 2025
Annual Atlantic Plunge	Community members	\$2,000	\$35,000	January 1, 2026

VALIDATION

I, Emily Gormley _____, of Caring Unlimited _____

(Name) (Name of Agency)

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

Director of Development and Community Engagement.

(Title)



Director of Development and Community Engagement

Signature/Title

2/28/2025

Date

*****ADDITIONAL INFORMATION*******Part 2:**

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

Contributing Municipalities for FY 24 (10/1/23- 9/30/24)

MUNICIPALITY	RECEIVED
Town of Acton	\$801
Town of Alfred	\$575
Town of Arundel	\$1,279
Town of Berwick	\$2,385
City of Biddeford	\$6,766
Town of Buxton	\$2,513
Town of Cornish	\$500
Town of Dayton	\$250
Town of Eliot	\$2,015
Town of Hollis	\$1,100
Town of Kennebunk	\$3,500
Town of Kennebunkport	\$1,089
Town of Limington	\$1,100
Town of North Berwick	\$1,493
Town of Ogunquit	\$500
Town of Parsonsfield	\$537
City of Saco	\$6,114
Town of Shapleigh	\$876
Town of South Berwick	\$500
Town of Waterboro	\$2,381
Town of Wells	\$3,894
Town of York	\$8,250

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 9107

Date: **AUG 01 1979**

Employer Identification Number:

01-0358141

Accounting Period Ending:

February 28

Form 990 Required: ☒ Yes ☐ No

Person to Contact: S. Jordan

Contact Telephone Number:

223-4241

Determination Letter 79-1360

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

Dear Applicant:

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

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

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

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

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

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

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

(over)

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

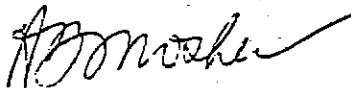
You need an employer identification number even if you have no employees.

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

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

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

Sincerely yours,



HERBERT B. MOSHER
District Director

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



CARING UNLIMITED, INC.
Financial Statements

September 30, 2023 and 2022

CARING UNLIMITED, INC.
Financial Statements
September 30, 2023 and 2022

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Independent Auditor's Report

To the Board of Directors of
Caring Unlimited, Inc.

Opinion

We have audited the accompanying financial statements of Caring Unlimited, Inc. (a nonprofit corporation), which comprise the statements of financial position as of September 30, 2023 and 2022, 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 financial statements referred to above present fairly, in all material respects, the financial position of Caring Unlimited, Inc. as of September 30, 2023 and 2022, 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.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Caring Unlimited, Inc. 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.

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 Caring Unlimited, Inc.'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 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 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 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 Caring Unlimited, Inc.'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 Caring Unlimited, Inc.'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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2024, on our consideration of Caring Unlimited, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Caring Unlimited, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caring Unlimited, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

February 27, 2024

South Portland, Maine

CARING UNLIMITED, INC.
Statements of Financial Position
September 30, 2023 and 2022

	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 527,529	591,550
Accounts receivable, net	-	3,588
Grants receivable	534,763	442,615
Right of use asset - operating	6,678	12,402
Prepaid expenses	10,004	19,408
Total current assets	1,078,974	1,069,563
Property and equipment:		
Land	93,833	93,833
Building and improvements	2,353,759	2,253,952
Furniture and equipment	49,047	49,047
Total property and equipment	2,496,639	2,396,832
Less accumulated depreciation	(1,015,251)	(955,991)
Property and equipment, net	1,481,388	1,440,841
Total assets	\$ 2,560,362	2,510,404
LIABILITIES AND NET ASSETS		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 66,399	60,053
Accrued payroll and related expenses	71,494	58,714
Accrued compensated absences	65,269	59,276
Escrows and amounts held for others	2,500	-
Line of credit	25,000	95,000
Right of use liability, current portion - operating	5,724	5,724
Current portion of long-term debt	22,471	28,932
Total current liabilities	258,857	307,699
Long-term liabilities:		
Long-term debt, net of current portion	69,000	91,446
Right of use liability, net of current portion - operating	954	6,678
Forgivable debt	424,337	295,007
Total long-term liabilities	494,291	393,131
Total liabilities	753,148	700,830
Net assets:		
Without donor restrictions:		
Undesignated	632,312	529,508
Net investment in property and equipment	935,580	975,456
Total net assets without donor restrictions	1,567,892	1,504,964
With donor restrictions	239,322	304,610
Total net assets	1,807,214	1,809,574
Total liabilities and net assets	\$ 2,560,362	2,510,404

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statements of Activities
Years Ended September 30, 2023 and 2022

	2023			2022		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Revenue, gains and other support:						
Federal and state grants	\$ 1,852,019	-	1,852,019	1,627,291	-	1,627,291
Municipal support	43,679	-	43,679	41,837	-	41,837
Maine State Housing Authority grants	195,201	-	195,201	206,984	-	206,984
Other grants	186,858	-	186,858	206,631	-	206,631
United Way	29,025	-	29,025	35,219	-	35,219
Contributions	92,750	197,193	289,943	81,657	297,801	379,458
Contributed nonfinancial assets	61,497	-	61,497	62,596	-	62,596
Fundraising and sales	70,612	-	70,612	70,470	-	70,470
Rental income	156,975	-	156,975	136,181	-	136,181
Training and fee income	5,241	-	5,241	-	-	-
Interest income	6,871	-	6,871	416	-	416
Miscellaneous	3,904	-	3,904	2,683	-	2,683
Total revenue, gains and other support	2,704,632	197,193	2,901,825	2,471,965	297,801	2,769,766
Net assets released from restrictions:						
Restrictions satisfied by payments or incurrence of expense	262,481	(262,481)	-	217,081	(217,081)	-
Total revenue, gains, other support and reclassifications	2,967,113	(65,288)	2,901,825	2,689,046	80,720	2,769,766
Program expenses:						
Transitional housing	327,999	-	327,999	319,111	-	319,111
Emergency shelter program	263,062	-	263,062	320,188	-	320,188
Children's services	73,918	-	73,918	137,222	-	137,222
Non-resident services	339,178	-	339,178	258,302	-	258,302
Legal advocacy	343,944	-	343,944	337,988	-	337,988
Hotline	253,830	-	253,830	249,739	-	249,739
Community response	299,905	-	299,905	189,534	-	189,534
Volunteer services	39,308	-	39,308	59,736	-	59,736
Other programs	413,025	-	413,025	223,743	-	223,743
Total program expenses	2,354,169	-	2,354,169	2,095,563	-	2,095,563
Supporting services:						
Management and general	509,867	-	509,867	472,057	-	472,057
Fundraising	40,149	-	40,149	55,620	-	55,620
Total supporting services	550,016	-	550,016	527,677	-	527,677
Total expenses	2,904,185	-	2,904,185	2,623,240	-	2,623,240
Change in net assets	62,928	(65,288)	(2,360)	65,806	80,720	146,526
Net assets, beginning of year	1,504,964	304,610	1,809,574	1,439,158	223,890	1,663,048
Net assets, end of year	\$ 1,567,892	239,322	1,807,214	1,504,964	304,610	1,809,574

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statement of Functional Expenses
Year Ended September 30, 2023

		Program expenses								Supporting services					
		Transitional housing	Emergency shelter program	Children's services	Non-resident services	Legal advocacy	Hotline	Community response	Volunteer services	Other programs	Total program expenses	Management and general	Fundraising	Total supporting services	Total expenses
Salaries	\$	106,512	151,073	47,384	153,367	239,190	124,267	177,779	24,240	62,153	1,085,965	346,606	19,808	366,414	1,452,379
Employee benefits		24,321	33,499	5,038	45,232	52,313	29,242	31,961	7,407	12,000	241,013	77,243	4,187	81,430	322,443
Payroll taxes		11,743	16,003	4,958	16,463	24,782	12,910	18,594	2,627	1,423	109,503	35,573	2,035	37,608	147,111
Consultants		46	75	23	73	92	46	83	10	5,000	5,448	344	6	350	5,798
Contributed nonfinancial salaries		-	-	-	-	-	61,497	-	-	-	61,497	-	-	-	61,497
Telephone		451	917	171	876	1,127	11,235	726	76	7,472	23,051	762	47	809	23,860
Postage		66	59	33	162	793	219	142	27	-	1,501	201	612	813	2,314
Office supplies		431	301	93	295	540	493	645	42	-	2,840	1,494	266	1,760	4,600
Program materials		8,100	9,301	11,948	1,219	2,270	903	4,037	1,073	917	39,768	951	145	1,096	40,864
Utilities		44,421	11,671	495	1,567	1,970	990	1,781	221	-	63,116	2,209	137	2,346	65,462
Food		-	2,711	-	-	-	-	-	-	-	2,711	-	-	-	2,711
Printing		-	-	-	-	-	1,157	587	-	-	1,744	1,194	3,386	4,580	6,324
Travel		400	1,375	113	392	3,627	216	2,328	537	-	8,988	514	369	883	9,871
Insurance		8,451	3,674	505	1,597	3,213	1,009	1,816	720	-	20,985	8,428	139	8,567	29,552
Staff training		873	1,416	355	1,149	1,931	703	1,239	237	1,825	9,728	2,271	609	2,880	12,608
Other		-	103	-	-	-	-	-	-	-	103	12,676	7,458	20,134	20,237
Restricted expense		-	-	-	-	-	-	-	-	242,481	242,481	-	-	-	242,481
Dues and subscriptions		-	-	-	-	595	-	-	95	-	690	3,037	-	3,037	3,727
Equipment and technology		3,063	5,014	719	2,223	2,767	2,213	3,219	1,103	2,137	22,458	7,419	391	7,810	30,268
Repairs and maintenance		46,449	12,380	665	2,098	2,634	1,323	2,629	294	3,600	72,072	2,954	185	3,139	75,211
Audit		1,373	2,244	692	2,188	2,750	1,382	2,487	309	-	13,425	3,084	190	3,274	16,699
Client resources		27,832	4,667	75	3,323	760	725	-	-	66,389	103,771	-	-	-	103,771
Interest		1,521	417	138	437	549	275	497	61	-	3,895	618	38	656	4,551
Subcontractor services		-	-	-	104,899	-	2,000	47,509	-	6,178	160,586	-	-	-	160,586
Total expenses before depreciation		286,053	256,900	73,405	337,560	341,903	252,805	298,059	39,079	411,575	2,297,339	507,578	40,008	547,586	2,844,925
Depreciation		41,946	6,162	513	1,618	2,041	1,025	1,846	229	1,450	56,830	2,289	141	2,430	59,260
Total expenses	\$	327,999	263,062	73,918	339,178	343,944	253,830	299,905	39,308	413,025	2,354,169	509,867	40,149	550,016	2,904,185

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statement of Functional Expenses
Year Ended September 30, 2022

		Program expenses								Supporting services				
		Transitional housing	Emergency shelter program	Children's services	Non-resident services	Legal advocacy	Hotline	Community response	Volunteer services	Other programs	Total program expenses	Management and general	Fundraising	Total services expenses
Salaries	\$	104,576	153,026	88,117	144,687	232,712	129,561	121,313	43,200	6,608	1,023,800	303,071	35,903	1,362,774
Employee benefits		23,499	36,971	16,016	51,252	54,399	24,333	21,828	6,291	-	234,589	70,690	3,196	308,475
Payroll taxes		12,044	17,600	10,001	17,081	26,149	14,729	14,066	4,879	613	117,162	33,938	4,091	155,191
Consultants		-	732	-	-	-	2,000	-	-	-	2,732	8,855	-	11,587
Contributed nonfinancial salaries		-	6,250	-	-	-	56,346	-	-	-	62,596	-	-	62,596
Telephone		459	1,939	439	1,064	1,173	11,284	351	98	3,495	20,302	1,042	89	21,433
Postage		-	84	-	4	332	259	302	122	-	1,103	896	368	2,367
Office supplies		462	488	426	645	883	380	665	129	-	4,078	1,133	293	5,504
Program materials		8,772	4,532	13,756	868	2,234	1,004	549	1,549	504	33,768	546	230	34,544
Utilities		39,734	10,284	860	1,441	1,769	926	1,083	302	-	56,399	1,832	269	58,500
Food		57	2,520	-	-	-	-	-	-	-	2,577	-	-	2,577
Printing		-	-	-	-	-	-	1,238	-	-	1,238	795	1,107	3,140
Travel		127	2,622	103	201	682	-	792	108	-	4,635	68	259	4,962
Insurance		7,685	2,825	963	1,899	3,117	1,286	1,443	741	-	19,959	4,706	327	24,992
Staff training		2,296	342	568	1,086	1,791	565	828	183	-	7,659	6,889	161	14,709
Other		217	121	91	151	187	165	458	32	-	1,422	10,132	7,597	19,151
Restricted expense		-	-	-	-	-	-	-	-	152,051	152,051	-	-	152,051
Dues and subscriptions		-	-	-	-	518	-	-	95	-	613	4,766	-	5,379
Equipment and technology		4,084	3,529	1,421	3,906	2,736	1,530	4,112	466	8,939	30,723	6,022	418	37,163
Repairs and maintenance		46,819	56,715	1,834	3,069	3,748	1,951	2,431	638	10,795	128,000	8,252	573	136,825
Audit		1,104	1,874	1,256	1,782	2,661	1,630	1,320	495	-	12,122	2,850	378	15,350
Client resources		24,350	10,897	215	3,065	515	529	-	-	38,934	78,505	-	-	78,505
Interest		2,530	244	196	326	404	214	244	69	-	4,227	420	62	4,709
Subcontractor services		-	-	-	24,183	-	-	15,316	-	-	39,499	-	-	39,499
Bad Debt Expense		-	-	-	-	-	-	-	-	-	-	3,101	-	3,101
Total expenses before depreciation		278,815	313,595	136,262	256,710	336,010	248,692	188,339	59,397	221,939	2,039,759	470,004	55,321	2,565,084
Depreciation		40,296	6,593	960	1,592	1,978	1,047	1,195	339	1,804	55,804	2,053	299	58,156
Total expenses	\$	319,111	320,188	137,222	258,302	337,988	249,739	189,534	59,736	223,743	2,095,563	472,057	55,620	2,623,240

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Statements of Cash Flows
Years Ended September 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ (2,360)	146,526
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by (used in) operating activities:		
Depreciation	59,260	58,156
Contributions restricted for long-term purposes	(197,193)	(297,801)
(Increase) decrease in assets:		
Accounts receivable	3,588	(2,604)
Grants receivable	(92,148)	43,487
Prepaid expenses	9,404	2,400
Right of use asset - operating	5,724	5,724
Increase (decrease) in liabilities:		
Accounts payable	6,346	49,826
Accrued payroll and related expenses	12,780	13,683
Accrued compensated absences	5,993	4,980
Escrows and amounts held for others	2,500	-
Right of use liability - operating	(5,724)	(5,724)
Net cash and cash equivalents provided by (used in) operating activities	(191,830)	18,653
Cash flows from investing activities:		
Purchase of property and equipment	(99,807)	(76,739)
Net cash and cash equivalents used in investing activities	(99,807)	(76,739)
Cash flows from financing activities:		
Payments on long-term debt	(28,907)	(27,655)
Proceeds from issuance of forgivable debt	129,330	64,665
Repayments on line of credit	(420,000)	(445,000)
Proceeds from line of credit	350,000	340,000
Contributions restricted for long-term purposes	197,193	297,801
Net cash and cash equivalents provided by financing activities	227,616	229,811
Net change in cash and cash equivalents	(64,021)	171,725
Cash and cash equivalents, beginning of year	591,550	419,825
Cash and cash equivalents, end of year	\$ 527,529	591,550
Supplemental disclosures:		
Cash paid during the year for interest	\$ 4,551	4,709

See accompanying notes to financial statements.

CARING UNLIMITED, INC.
Notes to Financial Statements
September 30, 2023 and 2022

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting - The financial statements of Caring Unlimited, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation - The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are resources available to support operations and are not subject to donor imposed restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents, and its application for tax-exempt status. At its discretion, the governing board may designate a portion of net assets without donor restrictions to be used for specific purposes under the category of Board designated net assets.

Net assets with donor restrictions are subject to donor-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 donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

As of September 30, 2023 and 2022, the Organization had no net assets with donor restrictions that were required to be maintained in perpetuity.

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

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

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

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Contributed Nonfinancial Assets - Contributed nonfinancial assets include donated marketable securities, other noncash donations, and contributed professional services. Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills and are provided by individuals possessing those skills that would typically need to be purchased if not provided by donation.

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

Grants and Accounts Receivable - Caring Unlimited, Inc. operates primarily in York County and receives grants and awards to provide programs in this area. For the years ended September 30, 2023 and 2022, management established an allowance for uncollectible accounts receivables in the amount of \$5,382 based on estimated collection rates. For each of the years ended September 30, 2023 and 2022, all grants receivables were deemed fully collectible, and thus no allowance was needed.

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

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

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

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

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

Functional Expenses - Expenses are assigned or allocated to both programs and supporting general and administrative services. Salaries and wages are assigned based on actual time spent by staff members. Other direct expenses are assigned to programs or supporting services based on the cost objective served. Occupancy expenses are allocated in relation to the number of full-time equivalent staff positions assigned to each program. Fundraising expenses for each of the years ended September 30, 2023 and 2022 totaled \$40,149 and \$55,620, respectively.

New Accounting Pronouncements - During the year ended September 30, 2023, the Organization adopted the provisions of Accounting Standards Update (ASU) No. 2016-02 *Leases (Topic 842)*. Under this ASU, at the commencement of a long-term lease (greater than 12 months), the lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Application of this standard must be applied using a modified retrospective transition approach for leases existing at the earliest comparative period presented in the financial statements. As a result, the statement of financial position for the year ended September 30, 2023 has been restated to include a right of use asset and a corresponding right of use liability in the amount of \$12,402.

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

GRANTS RECEIVABLE

Following is a summary of grants receivable at September 30, all of which are deemed fully collectible:

	<u>2023</u>	<u>2022</u>
Maine State Housing Authority	\$ 45,215	35,553
Department of Health and Human Services	317,796	266,601
Stop Grant	12,465	12,575
OVW Grant	151,424	126,053
MCEDV	7,863	1,833
Total grants receivable	\$ 534,763	442,615

CONCENTRATION OF CREDIT RISK

Caring Unlimited, Inc. maintains cash balances at a local bank. As of September 30, 2023 and 2022, deposits were insured by the FDIC up to a maximum amount of \$250,000. At September 30, 2022 and 2021, the Organization had uninsured cash balances of \$298,784 and \$374,024, respectively.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

LINE OF CREDIT

As of September 30, 2023 and 2022, Caring Unlimited, Inc. had an available line of credit in the amount of \$250,000 with a local bank. Outstanding balances on the line of credit are payable upon demand and are secured by all corporate assets, and carry interest payable monthly at prime plus 1%, which equated to 9.50% and 7.25% at September 30, 2023 and 2022, respectively. As of September 30, 2023 and 2022, total outstanding balances on this line of credit amounted to \$25,000 and \$95,000, respectively.

LONG-TERM DEBT

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

	<u>2023</u>	<u>2022</u>
Maine State Housing Authority Repair Loan, no interest, payments of principal deferred until maturity, due in full May 29, 2049, secured by real estate.	\$ 14,000	14,000
Mortgage payable to Kennebunk Savings Bank, monthly payments of principal and interest in amounts ranging from \$2,742 to \$3,445, interest is fixed at 4.02%, due in full on June 23, 2024, secured by real estate.	22,471	51,378
Maine State Housing Authority Repair Loan, no interest, payments of principal deferred until maturity, due in full November 4, 2049, secured by real estate.	55,000	55,000
Subtotal	91,471	120,378
Less current portion	(22,471)	(28,932)
Long-term debt	\$ 69,000	\$ 91,446

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

2024	\$ 22,471
2025	-
2026	-
2027	-
2028	-
Thereafter	69,000
Total	\$ 91,471

FORGIVABLE DEBT

In August, 2020, the Organization executed a forgivable promissory note with the Maine State Housing Authority (MSHA) with a maximum amount of \$150,000 for building repairs, forgivable in August 2025. In January, 2021, the Organization executed a second forgivable promissory note with the MSHA in the amount of \$80,342 for building repairs, forgivable in January, 2026. On July 6, 2022, the Organization executed a third forgivable promissory note with the MSHA for building repairs, which is forgivable in July 2027. The total balance outstanding on this forgivable loan is \$193,995, of which \$129,330 was drawn during fiscal 2023 and \$64,665 was drawn during fiscal 2022.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

FORGIVABLE DEBT, CONTINUED

These notes shall be forgiven automatically and without further action by the MSHA five (5) years from the date of the loans, provided the Organization remains in compliance with the terms provided in the notes. As of September 30, 2023 and 2022, the Organization had an outstanding balance of \$424,337 and \$295,007 on these notes, respectively.

RESTRICTED GRANT FUNDS USED TO PURCHASE LONG-LIVED ASSETS

In 2003, the Organization used certain federal grant funds to purchase real property which has been subsequently converted into a transitional housing facility. The amount of such grant funding was \$400,000. As the underlying grant agreement requires the facility to be used for a certain stated purpose for a minimum of 20 years, the net assets arising from this grant have been classified as net assets with donor restrictions that are temporary in nature, and will be reclassified as net assets without donor restrictions over the required term of the specified use noted above, in accordance with accounting principles generally accepted in the United States of America. For each of the years ended September 30, 2023 and 2022, the amount of such reclassification was \$20,000, respectively, leaving a balance of \$30,000 and \$50,000 included in net assets with donor restrictions that are temporary in nature at September 30, 2023 and 2022, respectively.

RESTRICTIONS AND LIMITATIONS OF NET ASSET BALANCES

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

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

	<u>2023</u>	<u>2022</u>
HUD Grant used to purchase real property	\$ 30,000	50,000
Development Director Grant	65,000	65,000
ARR Grant	7,096	7,096
Client Emergency Fund	3,798	3,948
Maine Community Foundation Funds	6,100	6,100
Outreach Fund	281	281
Shelter Fund	6,952	10,279
Tanya's Fund	5,186	5,459
Diversion Fund	-	5,034
EFSP ARPA Funds	-	18,394
MSHA ARPA	83,593	106,180
All other	31,316	26,839
Total net assets with donor restrictions	\$ 239,322	304,610

403(B) RETIREMENT PLAN

The Organization maintains a Section 403(b) Retirement Plan for its employees. The plan provides for an employer match equal to a maximum of 2% of the employee's compensation. The Organization recognized \$17,209 and \$11,339 in expense arising from such matching contributions for the years ended September 30, 2023 and 2022, respectively.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

RIGHT OF USE – OPERATING LEASES

Caring Unlimited, Inc. is obligated under several non-cancelable operating leases through which it has obtained the use of certain office equipment. For each of the years ended September 30, 2023 and 2022, total rent expense paid under these lease arrangements amounted to \$5,724. Future minimum required lease payments under non-cancelable agreements are as follows:

<u>Fiscal year ending September 30</u>	<u>Amount</u>
2024	\$ 5,724
2025	954
2026	-
2027	-
2028	-
Total	\$ 6,678

CONTINGENCIES

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

LIQUIDITY AND AVAILABILITY OF RESOURCES

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

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 527,529	591,550
Accounts receivable, net	-	3,588
Grants receivable	534,763	442,615
Total	\$ 1,062,292	1,037,753

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

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As more fully described in the "Lines of Credit" note, the Organization has one committed line of credit in the amount of \$250,000 which it could draw upon in the event of an unanticipated liquidity need.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

METHOD USED FOR ALLOCATION OF EXPENSES

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

REVENUE RECOGNITION

During the years ended September 30, 2023 and 2022, the Organization had contract revenue consisting of the following:

	<u>2023</u>	<u>2022</u>
Fundraising and sales, net	\$ 70,612	70,470
Rental income	156,975	136,181
Training and fee income	5,241	-
Total	\$ 232,828	206,651

At September 30, 2023 and 2022, the Organization had contract assets consisting of receivables for rental income in the amount of \$0 and \$3,588, respectively. For each of the years ended September 30, 2023 and 2022, goods and services provided to customers included access to special events, access to rental space and provision of educational programs.

To best match the timing of the transfer of goods or services, the Organization recognizes revenue from contracts with customers when performance obligations are satisfied, which is over the specific term for rental income, and on the date of occurrence for programs and sales. All prices are fixed and there are no financing terms. There are no significant warranties of return, refund, or discount obligations related to any contracts with customers. For each of the years ended September 30, 2023 and 2022, the greatest economic factor effecting contract revenue has been the economy and inflation.

Contract transaction prices, such as membership fees, include management's judgment of variable consideration, which includes incentives and rebates. Based on available information, management must include an estimate of any variable consideration, if applicable, when determining the contract transaction price. There were no such variable considerations in determining contract transaction prices.

CONTRIBUTED NONFINANCIAL ASSETS

Contributed nonfinancial assets recognized within the statements of activities amounted to \$61,497 and \$62,596 for the years ended September 30, 2023 and 2022, respectively, and consisted of hotline volunteer hours. Unless otherwise noted, all contributed nonfinancial assets are not subject to any donor restrictions.

All contributed services were utilized to work with the community to end domestic violence in York County by providing support and a safe haven to women, their children, and men whose lives are affected by domestic abuse. In valuing and reporting these services, the Organization estimated fair value in the financial statements based on current rates for similar services.

CARING UNLIMITED, INC.
Notes to Financial Statements, Continued
September 30, 2023 and 2022

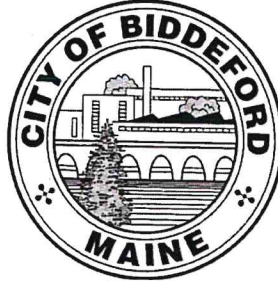
CONDITIONAL PROMISES TO GIVE

During the years ended September 30, 2023 and 2022, the Organization was awarded several grants, subject to certain conditions, to provide funding in a non-exchange fashion in support of the Organization. Such conditionally promised funding amounted to \$4,854,592 and \$4,773,711 for the years ended September 30, 2023 and 2022, respectively. In accordance with FASB ASC 958-605-25 *Revenue Recognition-Contributions*, contributions subject to conditions are not recognized as revenue until the related conditions have been met.

For the above noted grants, conditions are considered to have been fully satisfied when qualifying expenditures have been incurred. As of September 30, 2023 and 2022, total conditional contributions yet to be recognized as revenue amounted to \$917,853 and \$2,846,401, respectively.

SUBSEQUENT EVENTS

In accordance with FASB ASC 855-10 *Subsequent Event*, management has evaluated subsequent events for possible recognition or disclosure through February 27, 2024, which is the date these financial statements were available to be issued.



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: Day One

Principal Address: 86 Tandberg Trl. Windham, ME 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 2024/2025: \$4,106,825

Actual 2023/2024 Budget: \$5,390,765.56

Amount requested from the City of Biddeford:\$2,500

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:

Day One improves the health of Maine by providing substance use, mental health and wellness services to youth and families.

PROGRAM DESCRIPTION

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

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 128 Biddeford residents; 58% of those individuals were youth under the age of 18.

Day One operates the only adolescent residential substance use programs in Maine regardless of insurance. Because our Youth Residential Treatment Centers are the only of its kind in Maine, 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. Once referred, each client goes through the intake process within our outpatient program. They will be assigned a clinician who will do a full biopsychosocial assessment to determine which level of care or programs would be most appropriate for the client. Currently waitlists are greater than we are able to provide services for.

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 which includes youth residential substance use treatment, individual therapy, family therapy, case management, medication management, MOUD and OHH services as well as unhoused youth services displays how Day One is creatively and strategically trying to reach our community members in need. Day One holds a waitlist for most of its programs and with additional funding is looking to increase our capacity to serve more youth through our Substance Use Residential programs and expand our school-based services. We are additionally looking to strengthen our Case Management services that directly help people with increasingly complex health problems navigate challenges of medical care coordination, employment, housing, financial assistance, and transportation.

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

Our agency maintains a strategic plan which is reviewed annually to track progress. We have an operational quality improvement plan which looks at annual satisfaction surveys and 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 Maine Care 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 \$250,000 to cover all expenses not supported by direct billing, which is only 6% of the entire budget.

Describe services provided:

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. These services include Case Management, Substance Use Treatment, Mental Health Treatment, Youth Residential Treatment, Medication Management, Unhoused Youth Services, and School Based Services.

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:

This is difficult to provide as service unit definitions varies by Day One service. As an examples within our Outpatient Mental Health and SU program a unit is a client who has been screened for ACES as part of the assessment process, is receiving the appropriate care by participating in counseling for substance use and/or mental health concerns and is demonstrating meeting treatment goals. In general, 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 enforcement, homeless teen shelters, school systems, as well as other mental health agencies and community partners in order to best meet our communities 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

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.

ATTACHED

Part 2 (N/A our request is less than \$5,000)

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				
3 RD 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 **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

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

Chief Executive Officer



Chief Executive Officer

Date 2/21/25

Signature/Title

ADDITIONAL INFORMATION

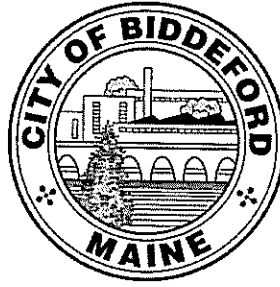
***Please see cover letter that was sent 12/16/24 below.**

Dear Biddeford City Council Members,

Day One's 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 128 Biddeford residents; 58% of those individuals were youth under the age of 18.

Day One operates the only adolescent residential substance use programs in Maine regardless of insurance. Because our Youth Residential Treatment Centers are the only of its kind in Maine, referrals come from all over the State for these programs and the need is high.

Thank you for your consideration with our funding request.



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:

Apex Youth Connection

Principal Address:

PO Box 783, 45 Granite Street, Biddeford, ME 04005

Executive Director: Michael Chapman
Contact Person/Phone Number: (207) 282-9700
Est. Total Agency Budget
for 2024/2025: \$450,000
Actual 2023/2024 Budget: \$340,827
Amount requested from the
City of Biddeford: \$20,000

What percent of your annual budget does this request represent: 4%

What percent of this request will be used towards salaries: 80 %

What percent of this request will be used towards direct
services/programming: 20%

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 addresses the need for safe spaces for youth in Biddeford, as well as transportation support. We offer free, drop-in programs five days a week, year-round, open to all youth. To help meet transportation needs, we provide low- and no-cost bicycles to young people aged 8 to 18, ensuring they have reliable transportation to work, school, and other appointments.

Apex Youth Connection is a fully operational youth bike shop offering free or low-cost after-school programs for young people aged 8 to 18. While we welcome youth from all over Southern Maine, over 80% of our participants are from Biddeford. We ensure that all youth can attend and participate, regardless of their financial background.

Apex operates year-round, five days a week, from 3 PM to 6 PM. We offer daily drop-in programs as well as registration-required programs for youth seeking structured activities. Apex serves as a safe, supportive environment where local youth can hang out, learn new skills, build relationships with experienced mentors, and have fun. Additionally, we offer the "Earn a Bike" program, providing any youth with a fully functional bicycle for just \$5 or for free.

At its core, Apex focuses on offering Biddeford youth both a safe space and affordable, functional bicycles to help with transportation.

How is that need determined or measured?

Needs are assessed through a structured approach, starting with direct communication with the youth. At Apex, we actively involve young people in every step of the program planning process to ensure we are building programs to fit their needs.

The second level of input comes from our community partners. Apex collaborates with a wide range of organizations that work directly with youth. We regularly engage with these partners through meetings to listen to their concerns and explore ways we can offer support. Some of our partners include the

Biddeford School System, Coastal Healthy Communities Coalition, Alternative Pathway Center, Heart of Biddeford, and many more.

The third level involves data collection from publicly available sources, such as vulnerability assessments, ALICE data, CHCC surveys, and other relevant reports.

To track and measure needs, we monitor key data points, including new participant data, daily attendance figures, and new bike build statistics. New participant data shows how many individuals are accessing our services each month, daily attendance data tracks how many participants use our services on a daily basis, and bike build data records the number of new bikes distributed to youth in the community each month.

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 meets the needs of community youth by providing them with a space that is entirely their own. At Apex, youth know they are welcome to lounge, relax, eat, build, and have fun in a safe, supportive environment. To ensure all youth in Biddeford are aware of our services, we advertise our programs in key youth hotspots such as schools, libraries, and teen centers.

We prioritize equitable access to our programs by removing financial barriers. Apex is free to attend and register without cost. Additionally, any fees for structured programs are waived for youth who cannot afford them. There is no need for a formal application for financial assistance—youth only need to notify our staff, and the fees will be waived. By removing these paperwork barriers, we've seen more youth accessing financial support.

The outcome we expect to see is full attendance in our programs, maximum capacity attendance for drop in programming each day, and distribution of at least 100 bicycles to youth annually. In 2024, Apex successfully distributed 148 bicycles to youth in the community.

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

We conduct annual board reviews led by the Board of Directors, along with staff reviews and strategy sessions. Additionally, we hold youth reviews where we consult our participants through surveys or open forums, gathering their direct feedback on what could be improved.

Client eligibility criteria:

Every client is eligible as long as they fall within the age range of 8 to 18.

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

Apex's drop-in programming is completely free of charge. Some registration-required programs may have associated fees, but financial assistance is available for those who need it, with no application or paperwork required.

The Apex Earn a Bike program charges a fee of \$5 per bike and \$1 per part, though these fees are often waived. Apex Summer Camp has a fee of \$25 per week to ensure commitment, but this fee can be reduced or waived as needed.

For Apex trips, participants only need to cover the base entrance fee. For example, if the group goes apple picking, there is no additional cost to join, though participants are encouraged to bring their own funds if they wish to purchase apples. Similarly, if the group visits an amusement park, attendees are only responsible for their own ticket costs, there is no added fee required by Apex. Financial assistance is available to help with these costs as well.

Describe services provided:

Apex offers free drop-in programming for all youth, Monday through Friday, from 3 PM to 6 PM, year-round. During these hours, youth can access the bike shop, bicycle repair equipment, bench tools, outdoor facilities, indoor art room, Clifford Park entrance, snacks, mentors, and more all available at Apex.

Experienced staff members are on hand daily to assist participants.

The Apex Earn-a-Bike program also runs year-round during drop-in hours. This program allows any youth to choose a bike from Apex's selection of used, donated bikes, repair it with the help of our skilled mechanics, and keep it for just \$5. Additional parts are available for \$1 each.

Apex regularly organizes group bike rides, including both mountain bike and road rides. During these trips, Apex staff teach youth participants road laws, riding safety, convoy travel rules, and community navigation. These rides take place 2-3 times per week during the summer months, and occasional winter rides are offered to educate youth on snow and ice riding techniques.

Apex is currently running the Bike Safety Project, which provides youth participants with safety equipment at no cost. This includes night riding lights, visibility vests, flags, bells, soft grip handles, cargo-carrying gear, wheel glow, and other all-weather equipment. The project was created last year after a youth participant was struck by a vehicle while riding home from school on their bike. Fortunately, the youth walked away with only minor injuries, but this incident prompted Apex staff to establish a program that prioritizes youth safety while riding. The Bike Safety Project is currently funded through grant assistance.

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 is located 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, they simply need to be present.

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 collaborate with Friends of Rachel Carson Wildlife Refuge (FRCWR) and My Place Teen Center.

We are currently partnering with FRCWR to establish the Youth Conservation Corps, a summer job program for youth focused on cleaning, enhancing, and maintaining local parks and wildlife refuges. Additionally, we are working with My Place Teen Center to set up a second Apex location in the basement of the newly renovated St. Andres Church. This new location will host a Lights On program, providing a safe space for youth until 9 PM in the evenings.

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

Apex Youth Connection has 501c3 status and has not had its status 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 form)

Part 2

What accommodations are made to those applicants with zero income?

Apex works with all youth regardless of financial status. All associated program fees are available to be waived with no paperwork required.

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?

Once per year.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
20000	80	20		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal				25000
State				
County				
Municipal		20000	13300	20000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants		80000	54240	100000
Other Income/Surplus		42350	26040	253800
In-kind Contributions		10000	2455	
Totals:		152350	96035	398800
EXPENSES				
Salaries/Benefits		215828	201346	331746
Other operating expenses		142125	71216	86058

Total number of individuals served (unduplicated): FY 2024 - 182

Total number of units provided: FY 2024 - 2,500

Total number of individuals served from Biddeford: 148

Total number of individuals served (unduplicated): FY 2024 - 182

Total number of units provided: FY 2024 - 2,500

Total number of individuals served from Biddeford: 148

Percent of total client count that are residents of the City of Biddeford: 81.32%

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

None

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

No

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

Unit of service cost: \$2,250/individual (\$450,000 operating cost/200 individuals)

How many members of your agency have authority to decide where/how your funds will be spent? Executive Director and Executive Committee Board. Total of 4 people.

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

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.

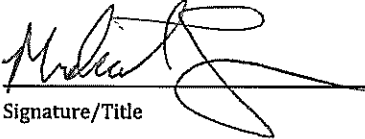
Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Annual Appeal	Organizational Database	\$500	\$10,000	July - August 2025
Giving Tuesday	Organizational Database	\$500	\$5,000	December 2025

VALIDATION

I, Michael Chapman, of Apex Youth Connection
(Name) (Name of Agency)

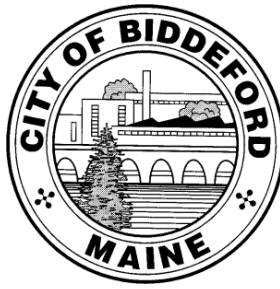
Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as

Executive Director
(Title)


Signature/Title

3/3/25
Date

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



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:	<u>Maine Public</u>
Principal Address:	<u>1450 Lisbon St.</u>
	<u>Lewiston, ME 04240</u>
Executive Director:	<u>Rick Schneider, CEO</u>
Contact Person/Phone Number:	<u>Sarah Kasun, Marketing & Fundraising Specialist 207-404-5119 ext 3045</u>
Est. Total Agency Budget for 2024/2025:	<u>\$18,711,186, see attached document for additional details</u>
Actual 2023/2024 Budget:	<u>\$15,96,523</u>
Amount requested from the	

City of Biddeford: \$150

What percent of your annual budget does this request represent: By being one of more than 100 donating towns in Maine, you significantly help us at Maine Public bring trusted news, education, and entertainment to your community.

What percent of this request will be used towards salaries: Please reference the attached document for a breakdown of our annual budget.

What percent of this request will be used towards direct services/programming: Please reference the attached document for a breakdown of our annual budget

Please provide your agency’s mission statement: Every day, Maine Public connects the people of Maine and our region to each other and to the world through the open exchange of information, ideas, and cultural content. For additional details, please visit <https://www.mainepublic.org/the-mission-of-maine-public>

PROGRAM DESCRIPTION

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

Through radio, television, educational, and web services, Maine Public provides ideas, information, and lifelong learning to a diverse public. Most of these services are available to everyone at no charge. We also manager Maine’s emergency radio broadcasting

measured? How is that need determined or

Maine Public is the only organization in the state that provides Mainers with trusted public news and media and emergency radio broadcasting throughout the state. We have over 50,000 active members any many more who access our content for free.

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 broadcast three television stations for news, children’s programming, and the world. We have two radio stations, Maine Public Radio and Maine Public Classical. Maine Public is affiliated with NPR and PBS to bring trusted, national content to Mainers. Local programming is also produced, including Maine Calling, Maine’s Political Pulse, Maine News, Climate Desk, Breakdown: Investigating Maine’s Deadliest Shooting, Borealis, Hightschool Quiz Show, and Maine High School Basketball Championship Weekend.

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

Our budget is reviewed and updated for each fiscal year. Please find the attached documentation. We use various services to analyze our member base and traffic on web services. We also welcome community feedback and have a dedicated member services department.

Client eligibility criteria:

Our services are open to the public and accessible to Mainers and our friends in New Brunswick, Canada, and parts of New Hampshire and Massachusetts.

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

Our services are free to the public. Listeners and viewers may choose to become a member at a price that works best for them.

Describe services provided:

We provide trusted and reliable television, radio, and web broadcasting services

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 physical offices are in Portland, Lewiston, and Bangor, but we provide radio, television, and web services available to all City of Biddeford residents.

to the program:

Define a unit of service as it pertains

Maine Public is expanding its radio broadcasting across the state of Maine, having been granted construction permits from the FCC to build seven new FM stations to expand Emergency broadcasting to underserved and unserved rural areas

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

Yes, Maine Public is affiliated with NPR and PBS to bring national, trusted, and educational resources to Mainers.

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				
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				
3 RD 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 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

VALIDATION

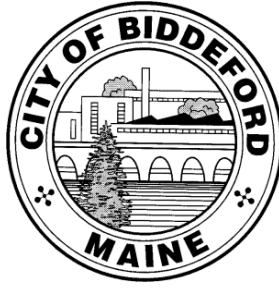
I, Sarah Kasun, of Maine Public
(Name) (Name of Agency)

Acknowledge the foregoing document to be true and accurate and signed the same in my capacity as
The Direct Membership Marketing and Fundraising Specialist
(Title)

Sarah Kasun
Signature/Title

02/12/2025
Date

ADDITIONAL INFORMATION



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:	<u>Lake Stewards of Maine</u>
Principal Address:	<u>24 Maple Hill Rd, Auburn, ME</u>
Executive Director:	<u>Alison Cooney</u>

Contact Person/Phone Number: Wendy Porter

Est. Total Agency Budget
for 2025 (cash basis): \$825,524

Actual 2024 Budget: \$586,087

Amount requested from the
City of Biddeford: \$1,500

What percent of your annual budget does this request represent: .0018%

What percent of this request will be used towards salaries: 30%

What percent of this request will be used towards direct services/programming: 70%

Please provide your agency's mission statement:

Lake Stewards of Maine (LSM) works to protect Maine lakes and to promote lake stewardship through widespread citizen participation in the gathering and dissemination of credible scientific information pertaining to lake health.

PROGRAM DESCRIPTION

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

Lake Stewards of Maine (LSM) is a statewide nonprofit with a mission of keeping our Maine lakes and ponds clean and healthy. This means finding ways to keep aquatic invasive species out of our bodies of fresh water, and continually measuring and tracking water quality. LSM trains, certifies and supports volunteer community scientists who collect water quality monitoring data and survey lakes for aquatic invasive species. All of our training and support is provided at no charge to the public. Formed in 1971 (formerly known as the Maine Volunteer Lake Monitoring Program), the program was initially administered by the Maine Department of Environmental Protection and transitioned to non-profit status in 1996 when state and federal funding decreased and could no longer fully support the program.

How is that need determined or measured?

Maine's lakes contribute \$14.3 billion in value to the state's economy annually. Lakeshore property owners support municipal services through their property taxes. Downtown shops, local services and hospitality businesses thrive when tourists and residents utilize our lakes. Aquatic Invasive Species can ruin the clarity of lakes and ponds, making them unattractive to recreationalists, and uninhabitable for fish and other freshwater species.

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

Maintaining the health of Maine's clear, clean waters requires nothing less than a statewide cadre of passionate and committed citizen stewards watching over them. Currently, more than 1,200 LSM certified community volunteers monitor the health of over 500 lakes throughout Maine. The direct involvement of dedicated LSM citizen lake scientists plays a vital role in maintaining and improving the water quality of Maine lakes and has been a significant factor in the early detection and control of aquatic invasive species in our lakes.

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

We continually measure and compare the results of our programs. Last year alone, thanks to decisions by several municipal governments and other generous organizations and individuals,

- 523 citizens took part in LSM's 2024 training programs, and hundreds more joined online webinars;
- 53 water quality monitoring and Aquatic Invasive Species (AIS) workshops were held on 35 water bodies in Maine;
- 13 new lakes were added to the statewide list of lakes monitored;
- "The Value and Legacy of Maine's Lakes" conference drew over 300 people;
- and new infestations of invasive plants were discovered on several lakes which otherwise would have been left to spread, potentially infesting more of our pristine bodies of fresh water.

Client eligibility criteria: Our programs are free and open to anyone to participate.

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

All of the workshops and training sessions we offer are provided at no cost to the participants.

Describe services provided:

LSM trains, certifies and supports volunteer community scientists who collect water quality monitoring data and survey lakes to detect and report aquatic invasive species. All of our training and support is provided at no charge to the public.

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:

All those who experience the wide variety of offerings provided by Maine's lakes benefit from the stewardship efforts of LSM's committed volunteers. Every dollar donated to Lake Stewards of Maine is typically matched 10 times over by volunteer effort. A worthwhile investment on behalf of our treasured lakes, protecting local economies as well as our pristine waters.

As we approach our upcoming field season, we'd be happy to inform you of the trainings we'll be providing in your area. It would be a wonderful opportunity for you to meet some of the volunteers who are dedicated to caring for local lakes and ponds in and around the City of Biddeford. To view existing monitors on specific lakes, please visit our *lake resource* website, www.LakesOfMaine.org, search Towns, select a lake, then click on *Monitoring* in the menu bar to see who is monitoring your lakes.

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

We could consider training and certifying one volunteer as a unit of service.

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

Lake Stewards of Maine collaborates with other organizations in Maine on meaningful initiatives, and we establish new connections each year. Groups include a statewide Lake Protection Coalition, several land trusts around Maine, and a new relationship with the Upper Saint John River Organization, a group that is exploring ways to become involved in water quality monitoring.

Several of our workshops during 2024 were held in collaboration with multiple lake associations and regional groups, significantly broadening our impact.

Additional partnerships include the following:

- For several years, we have partnered with Maine Lakes, another statewide lake-focused nonprofit, on a lake conference, webinar series, and numerous other collaborative activities.
- We have connected with lake-focused nonprofits to initiate a statewide lake protection coalition.
- In local areas we work with land trusts, community groups, and tribal governments, to advance the protection of lakes and mitigation of infestations.
- We also continue to play a key role in the Maine Cyanobacteria Group and the EPA Cyanobacteria Monitoring Collaborative, actively working to better understand cyanobacteria and the toxins they produce.

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, our status has not 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.

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)

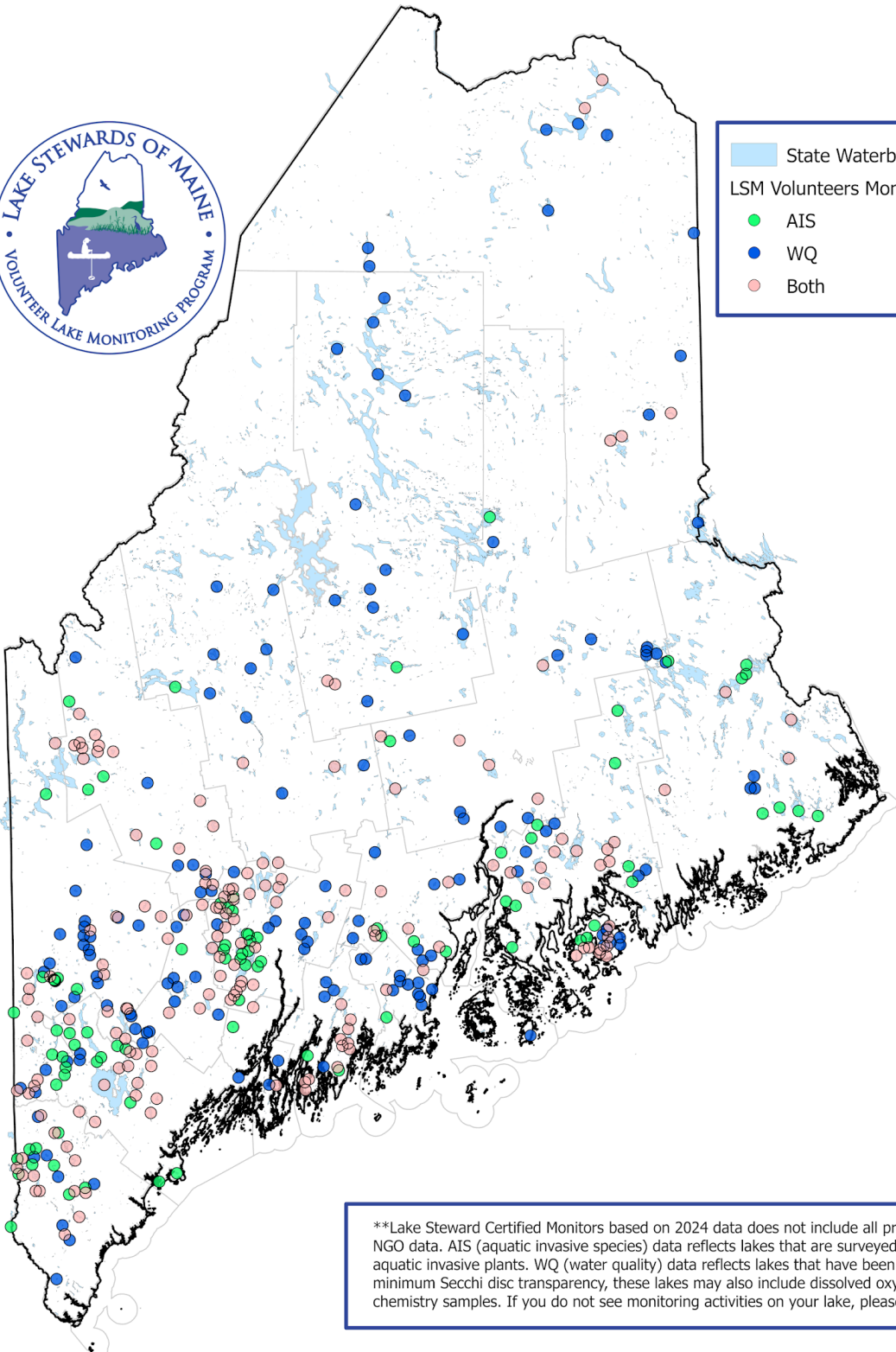
Signature/Title

Date

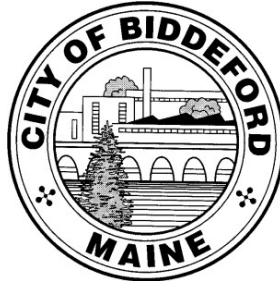
Lakes Monitored by Lake Stewards of Maine Certified Volunteer(s) - 2024



- State Waterbodies with MIDAS
LSM Volunteers Monitoring
- AIS
 - WQ
 - Both



**Lake Steward Certified Monitors based on 2024 data does not include all professionals and other NGO data. AIS (aquatic invasive species) data reflects lakes that are surveyed for one or more aquatic invasive plants. WQ (water quality) data reflects lakes that have been monitored for at minimum Secchi disc transparency, these lakes may also include dissolved oxygen monitoring and chemistry samples. If you do not see monitoring activities on your lake, please contact us.



City of Biddeford
205 Main Street
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.

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

PART 1

AGENCY INFORMATION

Applicant Agency Name:	<u>York County Community Action Corporation</u>
Principal Address:	<u>6 Spruce Street, Sanford, ME 04073</u>
Executive Director:	<u>Carter Friend</u>
Contact Person/Phone Number:	<u>Jennifer Foy, 207-630-4079</u>
Est. Total Agency Budget for 2024/2025:	<u>\$27,553,853.00</u>

Actual 2023/2024 Budget: \$30,959,336.00

Amount requested from the

City of Biddeford: \$8,500

What percent of your annual Budget does this request represent: 0.038%

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:

People struggling to make ends meet often face a range of complex challenges and barriers, both health and social. Research on the Social Determinants of Health (SDOH) has made it clear that in order to achieve good health outcomes it is essential to integrate health and social services. In fact, only 20% of our health outcomes are a function of access to health care, while 40% are a function of socioeconomic factors such as income, education, and job status. People who have jobs, a home, and access to nutritious food are more likely to be healthy, and people who are healthy are more likely to maintain employment and have strong social well-being. SDOH are also an important strategy for addressing health equity.

Because of our structure, YCCAC is uniquely situated to provide this mix of health and social services. We are the only organization in Maine and one of fewer than 20 in the country that is both a Community Action Agency and a Community Health Center. We provide access not only to medical care, but also to services that support transportation, financial supports, housing resources and other important SDOH factors.

The \$8,500 requested represents 1% of the total cost of services YCCAC provides to residents of the City of Biddeford. All of the funds requested will support the direct services we provide to the residents of your community and helps to reduce reliance on General Assistance.

How is that need determined or measured?

The number of people who are struggling to make ends meet has never been higher. A recently completed report by the United Ways of Maine found that an astonishing 40% of households in York County (35,973 households) do not make enough money to meet a Household Survival Budget (2021 data, the most recent year data is available). Thirty-one percent of these households have incomes above the federal poverty level and still are not able to make ends meet. The rate is even higher for certain households, with an alarming 73% of households headed by single females with children not making ends meet, and 58% of Seniors (age 65+). This rate also varies by municipality, in Biddeford over 50% of households are not making ends meet. Access to affordable health care and resources that promote economic opportunity for these households is vital.

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

Since 1965, York County Community Action Corporation (YCCAC) has provided an array of resources and services that promote economic opportunity and social equity for vulnerable citizens of York County. YCCAC's approach reflects a Social Determinants of Health framework, which looks at households' social, economic, and environmental conditions as both agents of cause as well as demonstrations of the impacts of poverty that limit people's chances at upward mobility, health, and well-being. YCCAC provides Head Start and Early Head Start, WIC, fuel assistance, weatherization, outreach services, financial coaching and free tax prep, and transportation. We also operate a federally-qualified health center with medical, dental and behavioral health care. Annually, YCCAC provides services to 20,000 residents of York County, in keeping with our mission to alleviate the effects of poverty, attack its underlying causes, and to promote the dignity and well-being of the people of York County, Maine.

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 Nason 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
- Nason 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 in order 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				
FY26 Request for Funding	% of Salaries	% of Programming		
\$8500.00	0%	100%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal	Federal Grants	16,686,447	15,525,991	15,080,330
State	State Grants	1,734,674	1,366,080	1,206,504
County	County & Municipal	157,056	129,244	50,000
Municipal				
JTPA				
3 RD Party	Patient Revenue	6,511,069	7,327,824	10,004,205
Fees/Tuition	Rental Income	180,249	237,312	
Private Insurance				
Endowments				
United Way				
Grants				
Other Income/Surplus	All Other Revenue	1,341,211	3,012,251	1,991,902
In-kind Contributions	In-Kind Contribution	943,147	436,900	1,140,548
Totals:		27,553,853	28,035,602	29,473,489
EXPENSES				
Salaries/Benefits		15,132,376	17,000,409	16,185,327
Other operating expenses		12,421,477	11,036,828	13,288,162

Total number of HOUSEHOLDS served (unduplicated): 7391

Total number of units provided: Since this is for all of our programs, units cannot be determined

Total number of HOUSEHOLDS served from Biddeford: 2589

Percent of total client count that are residents of the City of Biddeford: 32%

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 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.

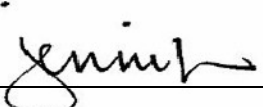
Mark with an * any activities that are new this year.

Description/Purpose	Target Audience (please be as specific as possible)	Anticipated Costs	Anticipated Net Revenues	Begin—End Dates
Annual Appeal	Private Donors	7,800	25,000	11/1/2025-12/31/2025
Corporate Giving	Businesses with a presence in York county	1,000	30,000	3/1/2025 – 10/31/2025

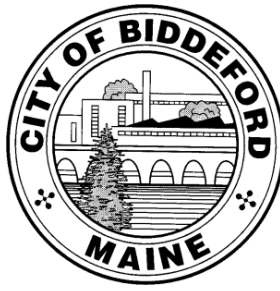
VALIDATION

I, Jennifer Foy, of Yok 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 March 3, 2025
Signature/Title Date

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



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: Biddeford Public School Education Foundation

Principal Address: 18 Maplewood Ave. Biddeford ME 04005

Executive Director: Shelley Kane – 207-286-6196

Contact Person/Phone Number:

Est. Total Agency Budget for 2024/2025: \$70,141

Actual 2023/2024 Budget: \$51,566

Amount requested from the

City of Biddeford: \$20,000

What percent of your annual budget does this request represent: 28.5%

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:

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 will provide resources outside the regular school budget to support food, rent relief, and clothing, augment teaching, as well as 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:

Our primary focus has been on preventing homelessness through rent and emergency housing assistance, providing three stable meals daily through our Backpack Program, and providing weather-appropriate clothing to Biddeford Public School students in need.

How is that need determined or measured?

Biddeford has a free and reduced lunch rate of 58.43% district-wide; we know this number is grossly underreported at the high school level. Our homeless population continues to grow, and we currently have one hundred (100) students classified as homeless (as of Feb 26, 2025). Biddeford also serves more immigrant families (17.93% ELL), many of whom are refugees who have experienced trauma, than all other schools in York County combined.

Currently, the USDA has extended its free breakfast and lunch waiver to all youth during the school week, but students lack sustenance when school is not in session. The Backpack Program allows us to send food home for evenings and weekends to supplement other food programs so our students do not go hungry.

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)

Need to be Met

Goal 1: To provide rental and housing assistance to Biddeford Public School children PreK-12 experiencing homelessness in Biddeford, Maine

Objective 1 - The provision of funding to support housing insecurity for families will decrease the instances of homelessness among students attending Biddeford Public Schools by 15% over 12 months.

Objective 2: Rental and housing assistance will decrease the number of Biddeford families residing in family homeless shelters, hotels, and cars.

Objective 3: School attendance of students served through rental assistance support will increase by 75% over a two-school year comparison.

Goal 2: To provide evening, weekend, and vacation-week meals for students to ensure they receive three meals daily.

Objective 1 - The provision of food through school Backpack Programs will decrease the number of students experiencing food insecurities outside of school

Objective 2: School attendance of students served through the Backpack Program will increase by 50% over a two-school year comparison.

Goal 3: To provide weather and activity-appropriate clothing to students in need.

Objective 1 - The provision of appropriate clothing will increase the self-confidence and thoughts of self-worth of those participating in the program.

Objective 2: Of students utilizing the school boutique, standardized test scores will increase by 15% over a two-school year comparison.

Objective 3: The provision of adequate clothing will increase student attendance by 60% over a two-school year comparison.

Expected Outcome

1. The expected results from these projects are an increase in student grades, attendance, and overall engagement in school. "When students receive the necessary nutrients, it enhances their ability to grasp complex concepts and excel academically. Students who maintain a healthy, well-balanced diet tend to exhibit better behavior in school and experience fewer absences." (Moultrie County Health Department, 2024) Resources support the idea that students with consistent access to food do better in school, leading to improvements in attendance, grades, and high school graduation rates.
2. Access to stable housing can drastically impact children's ability to learn, attend, and focus in school. "the mobility associated with homelessness, changes in foster care placements, and dislocation due to foreclosure or eviction may keep students from school while parents or guardians work to re-establish a stable living arrangement and, possibly, enroll their children in a new school" (NCHE, 2017) The objective is to ensure that families have consistent housing, therefore students will be more able to attend school regularly. Regular attendance in school supports an increase in grades and graduation rates.
3. Access to clothing - Access to adequate clothing also affects students' ability to attend school. Students often "avoid school for lack of clean or appropriate clothes." Living in Maine, this is very impactful because "sometimes it is rain, snow or cold combined with the lack of the necessary clothing," causing students to not attend school, specifically for those who have a lengthy walk to school or to catch the school bus. The objective is to support adequate clothing which would show an increase in student attendance at 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 free or reduced lunch and homeless and attendance of the same students. Data from local homeless shelters and the General Assistance Office on the number of families from Biddeford staying in the shelter will provide pertinent information. Qualitative data may also be obtained through teachers' surveys about behavior and students' attentiveness in their classrooms. Additional surveys sent to families who received support from the foundation will help the organization gain

information about family housing stability and whether they can meet their financial obligations with the support of food from the backpack program.

Client eligibility criteria:

Previously, programs determined eligibility for participants who met the free and reduced lunch eligibility criteria or anyone referred to by the school nurse, resiliency coordinator, or school counselor. We have noticed a decrease in families completing that application as they automatically receive free meals. In an effort to reduce stigma and support all families in Biddeford, we have opened the Backpack Program, school food pantries, and the “local farmers market” in the schools to all youth in need. 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 are emergency rental assistance, clothing as necessary, food sent home during the week if needed, on Fridays for the weekends (extra prior to a vacation week), restricted Hannaford gift cards, monthly food distribution in conjunction with Youth Full Maine, summer meal program, and school food pantries. This grant request is specific to supporting the Relief and 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:

Although the BEF does not maintain the Biddeford Schools, 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 is run solely by volunteers, with materials provided and records maintained at 18 Maplewood Avenue. Through partnerships with the community and district, the Foundation provides resources outside the normal school budget to 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:

The Backpack Program provides students with items to make their own meals during the week if needed, and the following on Fridays: two breakfasts, two meals, two snacks, and fruit. A housing unit consists of one-time emergency rental support or a one-week hotel stay. Clothing units consist of meeting the basic needs of socks, underwear, pants, and shirts, with a primary focus on ensuring students have weather-appropriate clothing, especially in the winter.

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

The BEF continues to be impressed with Youth Full Maine's substantial impact on youth and their families and is grateful they approached Biddeford Schools as a partner. Their mission is to help ensure food security for children by providing snacks and healthy foods they can take home for the times they are most likely to experience hunger—in the evening, over weekends, and during school breaks. They take a whole-family approach to child hunger with programs that strive to be low-barrier, stigma-free, and environmentally responsible. Thanks to Youth Full Maine's network of partnerships, we are able to maximize the use of some BEF funds to access staples and rescued fresh food (fruits, vegetables, dairy, meat, and bread from local supermarkets) and purchase other necessities for families. In addition, local farmers and community gardeners share their surplus produce during the growing season.

We have also developed lasting relationships with the City of Biddeford General Assistance Office, York County Shelter Program, York County Community Action, Biddeford Housing Authority, and Quality Housing Coalition. We work collaboratively with these agencies to navigate housing assistance programs, housing placement, and other options for our families experiencing homelessness. We also work regularly with local hotels to secure temporary housing for families in need.

The BEF and Biddeford Schools have also been fortunate to receive funding through the City of Biddeford's General Assistance Office, Biddeford Savings Bank's annual shredding event fundraisers, Saco & Biddeford Savings Institution's Community Debit Card program, private donations, and Pillars of Pride silent auction.

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

Unfortunately, there was a lapse in filing with the IRS during the pandemic timeframe. We have received our letter of reinstatement and are in good standing. Please see the attached letter.

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?

Our financials are audited annually by a professional third party.

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	City of Biddeford	\$15,000	\$15,000	\$20,000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	MDOE	\$22,871.00	\$55,141	\$19,000
Other Income/Surplus	SBSI, Bidd Savings Shredding Event, Memorial Funds & Private	\$9,000	\$17,215	\$25,641

	Donors			
In-kind Contributions	Food Drives, Youth Full Maine, Private donors	\$5,500	\$3,000	\$5,500
Totals:		\$52,371	\$90,356	\$70,141
EXPENSES				
Salaries/Benefits				
Other operating expenses				

Total number of individuals served (unduplicated):

287 Backpack Program students plus their families (based on current distribution)

16 Families receiving rent relief (based on 23/24 numbers)

107 Student Clothing Assistance (based on 23/24 numbers)

Total number of units provided: _____

For clarity:

- Food support - one unit is equivalent to one snack or meal. The weekly food sent home consists of ten units on average, for a total of 2,870 units per week.
- Housing and rental relief ranges in cost between \$250 - \$1,500 per occurrence.
- Clothing support can range from \$2.00 - \$65 per item, depending upon need.

Total number of individuals served from Biddeford: _____

We only serve 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:

Per capita, we are currently spending approximately \$4 per student for a total cost of \$1,722 per week or \$6,888 per month.

Per capita cost for housing relief is approximately \$406 per instance

Per capita cost for clothing is approximately \$16.66 per individual

Unit of service cost: _____

Thanks to the partnerships the Biddeford School Department has with Youth Full Maine, we are able to maximize resources and reduce our unit of service cost to approximately \$2 or less per food unit. We also utilize our

Nutrition Services Department and a corporate Sam’s Club membership to purchase specific items in bulk that we are unable to access through these partnerships.

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

The Foundation’s Board of Directors, consisting of 9 members, votes on spending as a whole with a quorum required. When donations are made or funds are sought for a specific purpose, they are allocated to a restricted fund for use only for that purpose and spent as the need arises.

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

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

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 thenext year.

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

Description/Purpose	Target Audience (please be as specificas possible)	Anticipated Costs	Anticipated Net Revenues	Begin— End Dates
Memorial Funds	A way for families to honor their loved ones	\$0	\$1,000	Year Round
We are in the process of planning our Pillars of Pride silent auction event	Open to anyone who wants to attend	\$7500	\$18,000	10/18/2025

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)

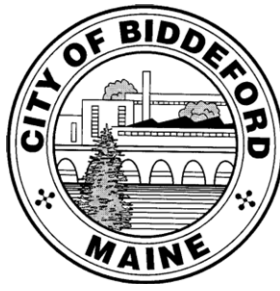
Shelley Kane

Signature/Title

February 27, 2025

Date

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



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: LifeFlight Foundation

Principal Address: PO Box 859, Augusta, ME 04332

Executive Director: Kate O'Halloran

Contact Person/Phone Number: Ashley MacMillan (207)357-5508

Est. Total Agency Budget
for 2024/2025: See attached

Actual 2023/2024 Budget: See attached

Amount requested from the

City of Biddeford:

\$2000

What percent of your annual budget does this request represent: .04%

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: **LifeFlight's vision for Maine is a place in which every person, in every community, has access to critical care and medical transport when they need it. We do this by working with our EMS partners to transform the critical care transport medicine system into an integrated, high quality, patient-centered system worthy of the public's trust.**

PROGRAM DESCRIPTION

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

LifeFlight is the states only air medical and critical care transport service. We provide swift ICE-level care to critically ill or injured patients wherever they may be – islands, mountains, or community hospitals. We

How is that need determined or measured?

Local EMS and community partners call LifeFlight to swiftly provided ICU level care to a patient where and when they need it. Since 1998, over 40,000 patients in Maine have been safely cared for and transported by LifeFlight, 130 of those have been Biddeford residents. In the last fiscal year, we transported 10 Biddeford residents.

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 staff 4 crews at our bases in Lewiston, Sanford, and Bangor using 3 helicopters, an airplane, ground ambulances, and rapid response vehicles. Together, these teams care for Maine 24/7/365. We work closely with EMS and Fire agencies around the state to provide educational trainings and ground safety courses to ensure we can reach patients wherever and whenever they may need us.

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

The clinical performance at LifeFlight is reviewed constantly by an internal team led by our highly skilled and educated medical directors. Our crew is consistently undergoing more trainings to ensure they are retaining their skills to the highest level.

Client eligibility criteria:

Critically ill or injured patients of all ages needing specialized care beyond what can be provided by local hospitals - including premature infants, cardiac and stroke patients, complex traumatic injury, organ transplant, sepsis, burns, and serious obstetric complications. We use strict medical utilization criteria to make sure all flights are medically necessary. Emergency medical providers are guided by state-mandated

protocols based on the latest research and best practice.

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

The average cost for a transport is around \$20,000. We are in partnership with most major insurance companies. We are in partnership with most major insurance companies as well as Medicare and MaineCare, with the goal of avoiding any “surprise bill” to patients.

Describe services provided:

We transport critically ill or injured patients from wherever they may be to receive the best possible care to give them the best chance of survival on their worst day.

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 do not have a facility in Biddeford; however, our statewide crews serve every community in Maine. Since 1998, 130 Biddeford residents have been cared for by LifeFlight.

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

On average, one transport costs \$20,000.

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

We partner with all local EMS, Fire/safety, community hospitals, public safety, police, etc. to create the chain of survival.

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				
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				
3 RD 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 **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

VALIDATION

I, Lauren Lamberson of The LifeFlight Foundation

(Name)

(Name of Agency)

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

Development Associate.

(Title)

Lauren Lamberson
Signature/Title

3/5/2025
Date

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

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

DEPARTMENT OF THE TREASURY

Date:

NOV 9 2006

LIFEFLIGHT FOUNDATION
PO BOX 940
BANGOR, ME 04402-0940

Employer Identification Number:
52-2377085

DLN:
17053287702096

Contact Person:
THOMAS C KOESTER ID# 31116

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated February 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

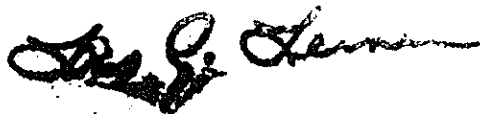
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

LIFEFLIGHT FOUNDATION

FY 2025 BUDGET

REVENUE

Unrestricted Donations	1,000,000
Revenue (from LifeFlight of Maine)	950,000
Merchandise Sales	5,000
Sub-Total Unrestricted Revenue	\$ 1,955,000
Aviation	610,000
Clinical Equipment	508,100
Education	126,000
Facilities	714,250
Infrastructure	449,000
Remote Access Project	100,000
Safety & Survival (includes helmets & uniforms)	380,000
Software	107,500
Support Vehicles	40,000
Other initiatives	465,150
Sub-Total Restricted Revenue	\$ 3,500,000
Total Revenue	\$ 5,455,000

EXPENSES

Salaries & Benefits Expense	950,000
COGS-Merchandise, Events & Other	75,000
Office Supplies-Outside Vendors	7,500
Meetings, Conferences & Education	7,500
Printing Expense	82,000
Postage Expense	48,000
Publications/Outreach Expense	220,000
Travel Expense	30,000
Financial Services	8,250
Professional Fees (includes Research/Grants/Contracts)	20,000
Accounting & Audit	47,500
Legal Expense	2,500
Professional Fees Expense	78,250
Advertising	100,000
Office Rent Expense	42,000
Storage	1,300
Insurance Expense	4,500
Building Repairs & Maintenance (Inc. waste disposal)	1,650
Software Support Contracts / Lease on copier	15,000
Deprec. Expense-Equipment/Lease Improvement	10,100

LIFEFLIGHT FOUNDATION

FY 2025 BUDGET

Telephone Expense	1,500
Utilities	6,500
Taxes & Licenses	6,500
Cleaning / Housekeeping	2,500
Database Maint & License	25,000
Membership Dues & Subscriptions	6,000
Bank Service Charges	25,000
Operation Expenses	147,550
Sub-Total Operating Expenses	\$ 1,525,800

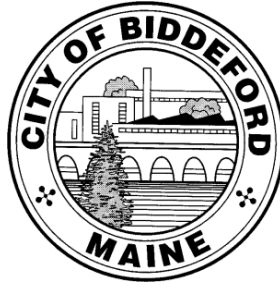
Program Expenses

Unrestricted Funds	155,000
Sub-Total Program Expenses	\$ 155,000

Restricted Expenses

Aviation	610,000
Clinical Equipment	508,100
Education	656,000
Facilities	714,250
Infrastructure	449,000
Remote Access Project	100,000
Safety & Survival (includes helmets & uniforms)	469,500
Software	137,540
Support Vehicles	40,000
Crew Wellness	193,000
Sub-Total Restricted Expenses	\$ 3,877,390

Total Expenses	\$ 5,558,190
Income (Loss) from Operations	-103,190
Investment Income & Other Net	200,000
Net Income (Loss)	\$ 96,810



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:	<u>Youth Full Maine</u>
Principal Address:	<u>P.O. Box 745, Biddeford 04005</u> <u>(Physical address: 11 Maplewood Ave, Biddeford – across from BHS)</u>
Executive Director:	<u>Katie Brown</u>
Contact Person/Phone Number:	<u>K.Brown / (207) 409-0327</u>
Est. Total Agency Budget for 2024/2025:	<u>2025/2026: \$304,000</u>
Actual 2023/2024 Budget:	<u>2024/2025: \$224,000</u>
Amount requested from the City of Biddeford:	<u>\$10,000</u>

What percent of your annual budget does this request represent: 3%

What percent of this request will be used towards salaries: 75% (note: 100% of this staff expenditure covers the direct coordination and delivery of food to Biddeford school pantries and teen programs, and the monthly free food distributions in Rotary Park and soon again downtown Biddeford distributions) _____

What percent of this request will be used towards direct services/programming: 25% (food, fuel) _____

Please provide your agency's mission statement:

Youth Full Maine's mission is to provide nourishing food for York County students and residents impacted by food insecurity to ensure greater overall health and economic prosperity.

PROGRAM DESCRIPTION

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

Hunger and food insecurity among the students, seniors, and other community members of Biddeford continues to plague us just as it does in all other communities. We strive to get nourishing food home with people who don't have other means to procure enough to eat.

How is that need determined or measured?

Simple determinants are the number of students in schools who request access to their school food pantry and/or who (or their family members) reach out to school leaders to relay the lack of adequate food at home. Also, the numbers of people who turn out for our community distributions and share their stories of need is also one of our biggest direct indicators.

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 the majority 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.

Demand for food in our school food pantries has continued to increase. In part, we know that this is because there are more students and families who are homeless. We also know that there has been such an increase of awareness among caring school staff who more easily identify students who are hungry and food-insecure. This year, we are preparing for and anticipating reduction in funding that will be available for food and are preparing to help to fill that gap knowing the need is increasing and not decreasing.

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 is constantly building and growing our partnerships with commercial and nonprofit food sources, and private and public financial and in-kind donors, namely: the other great emergency food programs in Biddeford and other towns (trades of over-stocked items); grocery stores; local farms; Wayside Food Programs in Portland; Good Shepherd Food Bank; Biddeford Community Gardens; The Ecology School/River Bend Farm; the

Cartmill Family Trust; the City of Biddeford; other municipalities; local banks; the Sam L. Cohen Foundation; United Way of Southern Maine; etc.

We continue to be a “no barrier” distributor of food and look for the most convenient and frequent ways for people in need to access food that they need.

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

YFM believes in evaluating its programs on an ongoing basis and has dialog with community members that it serves as well as the volunteers that are most in touch with the agency’s program participants.

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 is beginning to track other demographic data such that it can also evaluate areas of need in York County. In doing so, YFM carefully tracks the pounds of food distributed in each community, and each school and can translate that into the value of food distributed and the number of meals provided. YFM knows it is continuing to achieve results 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 the agency and its volunteers.

We also conduct informal surveys that inform our programming and evaluation. In addition, volunteers are engaged in identifying needs and changes within our current programming.

We constantly assess the quality of our food and look for ways to get healthier foods distributed, particularly locally grown and locally processed fresh foods.

Client eligibility criteria:

There are no eligibility criteria.

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

There are no fees or anything charged for our services.

Describe services provided:

YFM is intensely focused on expanding our footprint. We are not just providing food to people who are desperately in need and helping them to become less food insecure. We are working with other partners to empower people to access their own food, grow it, prepare it to their liking, and more. Other near-term initiatives in Biddeford include: the community greenhouse jointly with Biddeford Community Gardens that will also be a teaching place for students, New Mainers, and local residents. Seedlings will be started for the multiple community gardens and some winter crops to donate to our program to distribute.

YFM is committed to sustaining and growing its primary programming which includes:

- Stock and distribute food at school pantries and other distribution centers.
- Support asylum seekers and refugees by providing food to this population typically housed in temporary locations.
- Community food distributions for Biddeford citizens central to downtown who are lacking transportation or are unable to attend pantries and distributions during common weekday hours and who are food insecure.
- Partner with regional organizations to expand food systems, growing opportunities, and access to quality local foods.

Jointly with our partners, we are incrementally re-introducing our fresh produce distributions within our schools that were part of our pre-pandemic operations. Foods are being grown locally for this purpose with plans to supplement further with produce purchases. Volunteers are being recruited and trained to help facilitate the distributions. This programming is a key element in empowering young people to know where their food comes from, and to help eliminate the stigma for students who are in need to take food home as everyone is invited to participate, including school staff.

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 do: our cold and dry storage warehouse and office are on Maplewood Avenue across from the Biddeford High School, on school/municipal grounds.

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

We primarily still use the standard unit of service used by Good Shepherd Food Bank and their national parent program, Feeding America, and convert the meal equivalent of pounds of food distributed. The standard meal through emergency food programs is equivalent to 1.2 pounds of food. Based on the number of pounds of food distributed is how we estimate the number of meals provided to people.

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

We absolutely do and could not operate at even half of our current capacity without the collaborations and partnerships with – specific to the Greater Biddeford area: Biddeford Community Gardens, Bon Appetit Meal Programs, the City of Biddeford in multiple departments, Biddeford Adult Education, the local school district and the superintendent's office, The Ecology School, Biddeford Food Pantry, the Heart of Biddeford, and many others. Our partners at Good Shepherd Food Bank, United Way of Southern Maine, and Wayside Food Programs also provide us a great deal of our food for free or at great discounts and/or critical funding to purchase foods that need to be purchased. These really only name a portion of the other nonprofits with whom we work regularly who help us stretch our funds to their fullest use.

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; we are in good standing in our status.

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

Part 2

What accommodations are made to those applicants with zero income?

We don't have any kind of application process – students can access their school food pantries and people from anywhere and with any (or lack there-of) level of income. We work with both school and public social workers to help identify, locate, and share food with people in most dire need.

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 don't charge any fees.

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 plan to have our 2nd audit conducted at the end of 2025 for this year (if we have it in our budget; if not, it will be completed for 2026), making it a process performed every 4-5 years (we our first completed for 2021). We had a financial review done by the accountant of one of our foundational donors for 2024. We use the daily services of Pinetree Accounting Services in Saco to reconcile all of our income and expenses each month. A private accountant also completes and files our annual 990 tax report with information that our executive director, board treasurer, and paid accountant provide at the completion of each calendar year.

Funding sources for program:

REVENUE				
FY26 Request for Funding	% of Salaries	% of Programming		
\$10,000	75%	25%		
Other Revenue	SOURCE TITLE OR ACT	BUDGETED FOR FY 2024/2025	RECEIVED FOR FY 2024/2025	BUDGETED FOR FY 2025/2026
Federal*	USDA NRCS Urban Agriculture and Innovation Production	0	0	\$10,000
State				
County				
Municipal	Biddeford, Saco, Dayton	\$23,000	\$18,000	\$14,000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				(hope to begin building by 2026)
United Way*		\$10,000	\$7,500	\$20,000
Grants		\$219,000	\$196,000	\$266,000
Other Income/Surplus	Fundraising Events, Indiv. and Business Donors	\$37,000	\$10,000	\$24,000
In-kind Contributions	Farms, Large Food Banks, Stores	\$200,000	\$225,000	\$225,000
Totals:*	(Not including in-kind)	\$279,000 (*23K+219K+37K)	\$224,000 (18K+196K+10K)	\$304,000 (14K+266K+24K)
EXPENSES				
Salaries/Benefits		\$147,400	\$137,700	\$151,500
Other operating expenses		\$131,600	\$86,300	\$152,500

*Note: we count United Way support and USDA NRCS project funding in the Grants totals, so the Federal and UW lines were not added in for the Totals line since they're already included in the Grants budgets line.

Total number of individuals served (unduplicated): 1,175 (less than during the height of the pandemic)

Total number of units provided: 175,000 meals

Total number of individuals served from Biddeford: 600

Percent of total client count that are residents of the City of Biddeford: 51%

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

Town of Dayton: \$1,500 each year

Saco: \$2,500

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

No, we don't.

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

\$268 (this includes our advocacy and long-term planning work with other partners for the development of the York County food rescue hub, the Biddeford community greenhouse, co-development of the York County Food Council, etc. We need to do a separate calculation of our direct services costs, and will at some point.)

Unit of service cost: \$1.73 (based again on our overall yearly budget. Actual is a great deal less as at most of our food that is distributed is donated in-kind)

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

Two: Executive Director and Board of Directors

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

Both are 100% responsible.

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
Sacred Profane Fundraising Event*	Greater Biddeford Residents and Businesses for Event Sponsors	\$500	\$5,000	April (date not picked)
Various Breweries and Restaurants Tastings*	"	\$500	\$15,000	TBD
Not sure if there will be a 5K fundraising race this year				

VALIDATION

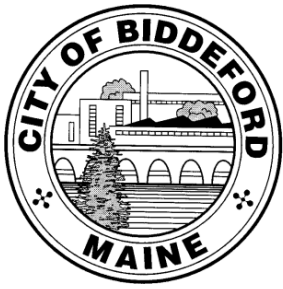
I, Katie Brown, of Youth Full Maine
 (Name) (Name of Agency)

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

Katie Brown/E.D.
 Signature/Title

March 7, 2025
 Date

ADDITIONAL INFORMATION



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: United Way of Southern Maine
Principal Address: 550 Forest Avenue Portland, ME 04101
Executive Director: Dan Coyne
Contact Person/Phone Number: Mesha Clouseau, 207-874-1000
Est. Total Agency Budget for 2024/2025: \$8,003,251
Actual 2023/2024 Budget: \$8,481,400
Amount requested from the City of Biddeford: \$15,000

What percent of your annual budget does this request represent: This requested amount reflects .0018% of the United Way of Southern Maine operating budget.

What percent of this request will be used towards salaries: 25% of this request will be used towards staff directly providing programming support.

What percent of this request will be used towards direct services/programming: 100% of this request will be used directly towards programming, including salaries of staff directly operating these programs, and program specific materials.

Please provide your agency's mission statement:

The mission of United Way of Southern Maine (UWSM) is to improve people's lives by mobilizing the caring

power of our community.

Success in this work is rooted in the lasting change achieved through intentionally collaborative work across our region; changing how people, organizations, and systems work together to improve education, financial stability, and health at scale. Today, after 95 years of service, United Way of Southern Maine upholds this responsibility by uniting individuals and organizations around the community's shared vision for the future, Thrive2027. Working to achieve this vision through three ten-year goals - created by and for the community - UWSM is giving kids a strong start, empowering neighbors to thrive – not just survive, and helping all to live longer, better lives.

PROGRAM DESCRIPTION

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

UWSM is committed to ensuring that every child in Southern Maine will have the opportunity to access quality early learning opportunities and succeed in their early education experience. Research confirms that a strong start is critical for a child's long-term success. When children enter kindergarten 'school ready,' they are more likely to read at grade level by the end of third grade and graduate from high school on time. This impact continues into adulthood, affecting independence, employment, and so much more. Additionally, startling and unacceptable disparities exist – and have persisted for years – for specific groups of students, with Black students and economically disadvantaged students falling behind by 20 and 24 percentage points respectively in reading proficiency by third grade.

UWSM's Pathways to Quality Early Learning is dedicated to improving early childhood education opportunities. Our programs are designed to meet the needs and interests of the children we serve, focusing on supporting vulnerable children in accessing high-quality early learning opportunities. Almost all of the children participating in our programs come from low- to moderate-income families. Additionally, 19% of the children we serve in Southern Maine identify as Black or African American, compared to just 8% of all K-6 students in Southern Maine.

How is that need determined or measured?

Giving consequence to the statistics above, data shows that students who don't read proficiently by the end of third grade are four times more likely to drop out of high school. Racial and socioeconomic disparities also converge in exploring possible influencing factors for educational success and long-term financial security: in York County, 7% of White children live in poverty, compared to 32% of Black/African American children. Additionally, data shows that less than half of Biddeford children under age 5 are connected to an early childcare or education provider and puts them at risk for not being kindergarten ready. These trends, paired with the sharp increases in need we hear from our partners, are a reminder that we cannot expect children to meet academic milestones while facing adversities outside of the classroom – without early childhood educational support.

Adverse childhood experiences, or ACEs, are potentially traumatic events that occur in childhood, including abuse, neglect, household dysfunction, and adversities and inequities such as poverty and systemic racism. The more ACEs a child experiences before the age of 18, the more likely it is the child's development will be affected and placed at greater risk for their wellbeing into adulthood. This includes their emotional and physical health. Approximately 1 in 4 children in Maine has been affected by two or more ACEs, a rate that far exceeds all other New England states and the U.S. overall. Based on this figure, we estimate that about 950 Biddeford children and adolescents (ages 0-17) have two or more ACEs. Early education programming – like

the programs that Pathways to Quality Early Learning offer - provide the opportunities to build essential emotional, educational and social skills, which are important to help reduce the toxic stress caused by ACEs.

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

To address these educational, racial, and socioeconomic gaps, supporting The Pathways to Quality Early Learning initiative by UWSM ensures that vulnerable children have access to early learning opportunities, which are essential for their long-term educational success and overall financial stability. Funding from the City of Biddeford would help implement this early learning strategy of aligned and mutually reinforcing early learning programs in the community. By activating these programs, UWSM aims to give children a strong start, empower families to thrive not just survive, and promote healthier, more fulfilling lives for everyone.

83% of Biddeford survey respondents who participate in Imagination Library say the program has positive impacted their child's readiness for kindergarten.

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

UWSM's measurement practices follow the Results-Based Accountability (RBA) framework. RBA uses a data-driven, decision-making process to help improve entrenched and complex social problems by asking: How much did we do? How well did we do it? Is anyone better off (e.g., what is the difference made)? This framework helps UWSM staff gauge how strategies are contributing to progress on goals. Additional UWSM partners (not included in this proposed work) also follow RBA in collecting program-level data with shared performance measures (for all strategies) to achieve better reporting of progress toward population-level data. This shared framework will also inform strategy efficacy over time so UWSM and partners can course-correct if necessary.

Client eligibility criteria:

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

The UWSM-led programming outlined below is offered at no cost to participants. (Please note, the Child Care Incubator itself is offered at no cost to the participating soon-to-be child care providers. The child care businesses themselves, once launched, will charge a fee for families enrolled in care.)

Describe services provided:

The programs within the Pathways to Quality Early Learning consist of a blend of aligned services that support children from birth to age 5.

Biddeford Ready!

Biddeford Ready! is a community-wide effort to help the youngest members of the Biddeford community – from birth to age 5 – get the resources they need to enter kindergarten prepared to thrive in school and beyond. We know that these early years are critical to school readiness and nurturing a child's social and emotional development. While "school readiness" suggests outcomes for children, we also recognize the needs of caregivers who provide the early learning environment that supports readiness. Our target population includes those who surround children, caring for them and teaching them. This

We recently had a single mother of a child on the spectrum who has been coming to weekly Story Hour share that this was the first place her and her child have felt welcomed in an educational and social setting. She appreciates that they can interact with other families and children. They have built an in-home library filled with the books her child has chosen at Story Hour. Both mom and child get time to relax, play and learn in a safe and welcoming environment.

includes parents, caregivers, and licensed child care programs (in-home and center based) as well as Friend, Family, and Neighbor Care. Programming includes a weekly story hour at the Biddeford Ready! Resource Hub, family and child care provider resources that connect caregivers to educational opportunities designed to increase the quality of child care through the implementation of the State's First4ME initiative, and promotion of kindergarten enrollment and readiness through resource fairs such as the Biddeford Back-to-School Fair.

Imagination Library

Imagination Library is dedicated to empowering young minds by providing free books to children under the age of 5. By engaging in reading activities with a caregiver, children not only boost their literacy skills but also cultivate vital abilities that contribute to their overall healthy development. This initiative encourages parents and caregivers to deepen their understanding of these essential skills while creating meaningful connections with their little ones—an invaluable component of nurturing growth. Our goal is get books directly into the hands of children. By reducing the barriers families may have in accessing Imagination Library, we ensure that families enrolled in the program automatically receive books in the mail each month until their child turns 5 years old, providing a total of up to 60 books for each child.

"My 4 year old loves getting her book monthly and looking at the pages and pictures. We try reading it that same day, if not then the next. Her excitement to read is just amazing since we started receiving the books - she absolutely loves it!"

Early Childhood Education Workforce Development & Child Care Incubator

The shortage of child care in Maine is a major economic issue that costs the state up to \$403 million annually in lost earnings, productivity, and revenue, and is forcing parents to make tough decisions about how much they can participate in the workforce. UWSM supports participants in gaining the skills and resources necessary to become child care providers; whether within an existing child care program, or by launching their own child care small business. Early child care providers ensure our youngest and most vulnerable community members have the care and support needed to nurture their cognitive, social, and emotional growth, so they can reach their full potential. Through this work, UWSM is currently supporting two child care providers as they navigate the process to open their own child care businesses in Biddeford. Some participants are looking to open their child care businesses in their homes and others we support in finding suitable business space through partnerships we have built with local landlords, non-profit partners, and the Biddeford Housing Authority. These early child care providers are a vital component to ensuring young children have the care they need, and they strengthen the workforce and local economy by allowing parents to work, build a career, and pay their bills, and achieve family financial security.

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:

As an agency serving Southern Maine, UWSM staff are embedded throughout these communities as we are committed to bringing together the people, ideas, and resources to respond to emerging needs and tackle the root causes of issues. UWSM works with Biddeford community members largely through the Biddeford Ready! Resource Hub located on Green Street. Additionally, we connect with participants at local Biddeford schools through the resource fairs held each year.

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

We define a unit of service as one individual served. The cost of the unit of service is the total cost of the program divided by the number of individuals (unit of service) served.

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 Ready! was founded in partnership with four organizations: Biddeford Schools, City of Biddeford, United Way of Southern Maine, and York County Community Action Corporation; and also maintains a network of 30 additional partners. This collective impact model ensures feedback from those working on the ground-level is considered to maximize impacts. Additionally, we collaborate with other Biddeford partners, such as APEX Youth Solutions, Biddeford Housing Authority, and the YMCA of Southern Maine’s Biddeford branch as we support participants in our Pathways to Quality Early Learning programming.

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?

UWSM does not charge program fees to participants of the Pathways to Quality Early Learning programs. All UWSM programming is offered at no cost. Participants on the path to becoming an early child care provider often have expenses associated with gaining their child care credential and the start-up costs associated with opening a new business. UWSM offers resources and supports to mitigate these barriers as participants navigate through the process.

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				
FY26 Request for Funding	25% will go towards salaries of employees directly supporting programming	100 % will go directly into 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	City of Biddeford			15,000
JTPA				
3 RD Party				
Fees/Tuition				
Private Insurance				
Endowments				
United Way				
Grants	Various Grant and Individual Donor Funding	\$140,000	\$176,295	\$158,000
Other Income/Surplus				
In-kind Contributions				
Totals:		\$140,000	\$176,295	\$173,000
EXPENSES				
Salaries/Benefits		\$64,155	\$74,155	\$35,000
Other operating expenses		\$ 89,365	\$102,140	\$138,000

Total number of individuals served (unduplicated): 545 _

Total number of units provided: 545

Total number of individuals served from Biddeford: 500

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? 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: \$317.43

Unit of service cost: \$317.43

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

During the UWSM budget development process, program managers support the budget development for the fiscal year ahead. This involves discussion and development with UWSM leadership staff, finance committee volunteers, and an ultimate budget that is approved by the UWSM board of directors. Within these established budget parameters, UWSM program managers are able to make purchases and expend funds for program-specific needs. We implement a robust system of checks and balances for purchase order and payment request approvals, including two levels of supervisory staff approval, as well as finance department approval. This multi-level approval process includes tracking by program and by funding source.

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

Each program manager is responsible for ensuring funds are used for the intended purpose, with financial and program oversight provided by senior management and the finance department. This multi-level approval process, with the appropriate tracking and use of funds, is reviewed by our finance committee

volunteers and our annual audit through an external auditor.

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.

Below are the Pathways to Quality Early Learning programming and anticipated costs and revenues.

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
Biddeford Ready!	Biddeford residents/families with children ages 0-5 years old	\$34,500	\$34,500	July 01, 2025 – June 30, 2026
Early Childhood Education Workforce Development & Child Care Incubator	York and Cumberland County residents	\$135,000	\$133,500	July 01, 2025 – June 30, 2026
Imagination Library	Biddeford residents	\$5,000	\$5,000	July 01, 2025 - June 30, 2026

VALIDATION

I, Mesha Clouseau, of United Way of Southern Maine
(Name) (Name of Agency)

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

Mesha Clouseau

3/5/2025

ADDITIONAL INFORMATION

