

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning OCT 1, 2018, and ending SEP 30, 2019

2018

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

AROOSTOOK COUNTY ACTION PROGRAM, INC.

01-0315849

Name and title of officer

**JASON PARENT
EXECUTIVE DIRECTOR**

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>13,544,048.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

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

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

39015554403
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **JOHN HEMMING** Date ▶ **06/29/20**

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

823051 10-26-18

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.

A For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AROOSTOOK COUNTY ACTION PROGRAM, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 771 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code PRESQUE ISLE, ME 04769 F Name and address of principal officer: JASON PARENT SAME AS C ABOVE	D Employer identification number 01-0315849 E Telephone number 207-764-3721 G Gross receipts \$ 13,544,048. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.ACAP-ME.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1971 M State of legal domicile: ME

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: PROVIDE SERVICES & RESOURCES THAT HELP INDIVIDUALS & FAMILIES ACHIEVE MORE ECONOMIC INDEPENDENCE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	21
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	237
	6	Total number of volunteers (estimate if necessary)	6	529
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	10,198,810.
9		Program service revenue (Part VIII, line 2g)	891,116.	987,856.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	28,204.	43,225.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,833.	27,775.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,122,963.	13,544,048.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,122,627.
	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)	6,814,560.	7,246,175.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 48,721.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,185,777.	3,296,023.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,122,964.	12,963,653.
	19	Revenue less expenses. Subtract line 18 from line 12	-1.	580,395.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	5,998,493.	6,693,212.
	21	Total liabilities (Part X, line 26)	1,681,766.	1,811,076.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,316,727.	4,882,136.

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 JASON PARENT, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JOHN HEMMING	Preparer's signature JOHN HEMMING
	Date 06/29/20	Check if self-employed <input type="checkbox"/> PTIN P00856805
	Firm's name ▶ WIPFLI LLP Firm's address ▶ PO BOX 8700 MADISON, WI 53708-8700	Firm's EIN ▶ 39-0758449 Phone no. 608.274.1980

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: AROOSTOOK COUNTY ACTION PROGRAM, INC. (ACAP) PROVIDES THE PEOPLE OF AROOSTOOK COUNTY WITH SERVICES AND RESOURCES THAT HELP INDIVIDUALS AND FAMILIES ACHIEVE GREATER ECONOMIC INDEPENDENCE. AS A LEADER, OR IN PARTNERSHIP WITH OTHERS, ACAP PROVIDES GUIDANCE TO THE COMMUNITY IN

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses \$ 5,835,602. including grants of \$ 506,462.) (Revenue \$ 726,823.) EARLY CARE AND EDUCATION -EARLY CARE AND EDUCATION PROVIDES HEAD START, CHILD CARE, EARLY INTERVENTION, & CHILD CARE FOOD PROGRAMS. ACCOMPLISHMENTS: THROUGH AN AGREEMENT WITH MAINE DEPARTMENT OF EDUCATION, SAD#1 AND ACAP CONTINUED PARTNERSHIP TO EXPAND THE ENROLLMENT OF THE SAD#1 PRESCHOOL PROGRAM BY CLASSROOMS OPERATED BY ACAP AND SERVING DISTRICT STUDENTS. TWO OF THESE SAD#1 CLASSROOMS OPERATE 6 HOURS A DAY/5 DAYS A WEEK ON THE SCHOOL SCHEDULE. IN ADDITION TO THIS PARTNERSHIP, ACAP HAS BEEN IN CONVERSATION WITH OTHER SCHOOL DISTRICTS TO DISCUSS FUTURE PARTNERSHIP AND COLLABORATIONS. THE CARIBOU EARLY CARE FACILITY UNDERWENT A RENOVATION THIS YEAR, RESULTING IN ADDITIONAL CLASSROOM SPACE, EQUIPMENT, AND A MORE MODERN LEARNING ENVIRONMENT FOR THE CHILDREN ENROLLED AT THAT CENTER.

4b (Code:) (Expenses \$ 2,572,810. including grants of \$ 830,251.) (Revenue \$ 203,315.) ENERGY AND HOUSING SERVICES - ENERGY AND HOUSING SERVICES INCLUDE ENERGY ASSISTANCE, SUCH AS LOW-INCOME HOME ENERGY ASSISTANCE (LIHEAP), ENERGY CRISIS INTERVENTION (ECIP), AFFORDABLE HOUSING REPAIR AND REPLACEMENT PROGRAM, LEAD HAZARD CONTROL PROGRAM, HOME OWNERSHIP EDUCATION, WEATHERIZATION, AND HOME OWNERSHIP SUPPORT COUNSELING, FAMILY DEVELOPMENT ACCOUNTS, MICRO BUSINESS LOANS, ABOVE GROUND STORAGE TANK AND CENTRAL HEATING IMPROVEMENT PROGRAMS. ACCOMPLISHMENTS: ENERGY AND HOUSING DEPARTMENT FUNDING REMAINED STABLE. MORE THAN 5,200 APPLICATIONS WERE TAKEN IN FY 2019 FOR THE HOME ENERGY ASSISTANCE PROGRAM WITH AN AVERAGE HOUSEHOLD BENEFIT OF \$878.00. ADDITIONALLY, PROGRAMS PROVIDED AGENCY CUSTOMERS WITH CENTRAL HEATING IMPROVEMENTS AND SYSTEM REPLACEMENTS, HOMEOWNERSHIP FORECLOSURE

4c (Code:) (Expenses \$ 2,044,745. including grants of \$ 948,501.) (Revenue \$ 57,718.) COMMUNITY HEALTH SERVICES - COMMUNITY HEALTH SERVICES OPERATES THE SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC); AND PROVIDES COMMUNITY ORAL HEALTH EDUCATION AND DENTAL SERVICES. ACCOMPLISHMENTS: WIC PROVIDED SERVICES TO OVER 1,910 INDIVIDUALS IN 1,127 FAMILIES IN AROOSTOOK COUNTY. THE ORAL HEALTH TEAM PROVIDED OVER 556 SEALANTS, 2,321 FLOURIDE VARNISHES, AND 798 ORAL HEALTH SCREENINGS LAST YEAR. THE SECOND ANNUAL YOUTH PREVENTION DAY FOR A SECOND YEAR IN A ROW, BROUGHT TOGETHER MORE THAN 400 MIDDLE SCHOOL STUDENTS FROM ACROSS OUR REGION TO LEARN ABOUT AND DISCUSS RISK REDUCTION AWARENESS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,504,858. including grants of \$ 136,241.) (Revenue \$ 0.)

4e Total program service expenses 11,958,015.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Yes, No. Rows 1a, 1b, 1c detailing backup withholding rules and gaming winnings.

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (21), 1b (21), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 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.
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 JASON PARENT - 207-764-3721 771 MAIN STREET, PRESQUE ISLE, ME 04769

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEFF ASHBY DIRECTOR	1.00	X					0.	0.	0.	
(2) CHRISTINE BROWN DIRECTOR	1.00	X					0.	0.	0.	
(3) DECON AL BURLEIGH DIRECTOR	1.00	X					0.	0.	0.	
(4) DENISE DUPERRE DIRECTOR (THRU NOVEMBER)	1.00	X					0.	0.	0.	
(5) BONNIE FOSTER DIRECTOR	1.00	X					0.	0.	0.	
(6) ANDY GRASS DIRECTOR	1.00	X					0.	0.	0.	
(7) RUTH HANSON DIRECTOR	1.00	X					0.	0.	0.	
(8) SENATOR TROY JACKSON DIRECTOR	1.00	X					0.	0.	0.	
(9) DAVE KEATON DIRECTOR	1.00	X					0.	0.	0.	
(10) CAROLYN KIMBALL DIRECTOR	1.00	X					0.	0.	0.	
(11) JOSSELYN LANGWORTHY DIRECTOR	1.00	X					0.	0.	0.	
(12) RYAN PELLETIER DIRECTOR	1.00	X					0.	0.	0.	
(13) SUZANNE SENECHAL-JANDREAU DIRECTOR	1.00	X					0.	0.	0.	
(14) REPRESENTATIVE TROY STEWART DIRECTOR	1.00	X					0.	0.	0.	
(15) PATRICIA SUTHERLAND DIRECTOR	1.00	X					0.	0.	0.	
(16) ERIK VAUGHN DIRECTOR	1.00	X					0.	0.	0.	
(17) VALERIE WALDEMARSON DIRECTOR (THRU JANUARY)	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEPHEN RICHARD CHAIRPERSON	1.00	X		X				0.	0.	0.
(19) WILLIAM EGELER VICE CHAIRPERSON	1.00	X		X				0.	0.	0.
(20) TRUDY GORNEAULT SECRETARY	1.00	X		X				0.	0.	0.
(21) PAULA SPERREY TREASURER	1.00	X		X				0.	0.	0.
(22) DAN MACDONALD PARLIAMENTARIAN	1.00	X		X				0.	0.	0.
(23) GARY SANFACON MEMBER-AT-LARGE	1.00	X		X				0.	0.	0.
(24) JASON PARENT EXECUTIVE DIRECTOR	40.00			X				104,710.	0.	3,536.
(25) ELLEN BEMIS FINANCE DIRECTOR/CFO (THRU DECEMBER)	40.00			X				85,100.	0.	29,651.
(26) ROBYN LOCKE FINANCE DIRECTOR/CFO (BEG DECEMBER)	40.00			X				5,538.	0.	0.
1b Sub-total								195,348.	0.	33,187.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								195,348.	0.	33,187.

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 **1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
HOGAN PROPERTY MANAGEMENT LLC P.O. BOX 14, NEW LIMERICK, ME 04761	WEATHERIZATION & REPAIR SERVICES	226,964.
PNM CONSTRUCTION INC. 104 EDMONT DRIVE, PRESQUE ISLE, ME 04769	EARLY CHILDHOOD EDUCATION RENOVATION	199,500.
SCOTT MICHAUD P.O. BOX 161, VAN BUREN, ME 04785	WEATHERIZATION & REPAIR SERVICES	139,588.
ADAMS HEATING 196 HIGH STREET, CARIBOU, ME 04736	WEATHERIZATION & REPAIR SERVICES	134,111.
CRAIG NEILANDER P.O. BOX 641, MARS HILL, ME 04758	WEATHERIZATION & REPAIR SERVICES	100,506.

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 **5**

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	1 a Federated campaigns	1a 94,779.				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 12,032,987.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 357,426.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		12,485,192.			
Program Service Revenue	2 a FAMILY SERVICES REVENUE	Business Code 624100	726,823.	726,823.		
	b ENERGY & HOUSING SERVICES REVENUE	624200	203,315.	203,315.		
	c COMMUNITY HEALTH SERVICES REVENUE	624200	57,718.	57,718.		
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f		987,856.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		43,225.		43,225.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue	900099	27,775.		27,775.	
	e Total. Add lines 11a-11d		27,775.			
12 Total revenue. See instructions		13,544,048.	987,856.	0.	71,000.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	19,187.	19,187.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,402,268.	2,402,268.		
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	230,127.		230,127.	
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	5,399,051.	5,107,470.	256,780.	34,801.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	146,691.	130,650.	14,778.	1,263.
9 Other employee benefits	931,815.	827,101.	96,693.	8,021.
10 Payroll taxes	538,491.	469,721.	64,134.	4,636.
11 Fees for services (non-employees):				
a Management				
b Legal	662.		662.	
c Accounting	47,325.		47,325.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	967,827.	864,656.	103,171.	
12 Advertising and promotion	10,817.	7,817.	3,000.	
13 Office expenses	329,639.	295,109.	34,530.	
14 Information technology	41,890.	41,890.		
15 Royalties				
16 Occupancy	841,473.	816,069.	25,404.	
17 Travel	479,426.	451,489.	27,937.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,560.	2,560.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	127,069.	127,069.		
23 Insurance	62,577.	22,529.	40,048.	
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 DUES & SUBSCRIPTIONS	18,313.	12,455.	5,858.	
b				
c				
d				
e All other expenses	366,445.	359,975.	6,470.	
25 Total functional expenses. Add lines 1 through 24e	12,963,653.	11,958,015.	956,917.	48,721.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,390,999.	1	1,231,050.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	802,415.	3	1,345,088.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	14,717.	7	11,296.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	42,530.	9	41,789.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,362,348.		
	b Less: accumulated depreciation	10b 2,825,765.	2,234,780.	10c 2,536,583.
	11 Investments - publicly traded securities	1,048,199.	11	1,065,102.
	12 Investments - other securities. See Part IV, line 11	457,563.	12	453,159.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	7,290.	15	9,145.
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,998,493.	16	6,693,212.	
Liabilities	17 Accounts payable and accrued expenses	761,127.	17	880,211.
	18 Grants payable		18	
	19 Deferred revenue	920,639.	19	930,865.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,681,766.	26	1,811,076.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,097,021.	27	4,656,016.
	28 Temporarily restricted net assets	219,706.	28	226,120.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	4,316,727.	33	4,882,136.	
34 Total liabilities and net assets/fund balances	5,998,493.	34	6,693,212.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,544,048.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,963,653.
3	Revenue less expenses. Subtract line 2 from line 1	3	580,395.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,316,727.
5	Net unrealized gains (losses) on investments	5	-14,986.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,882,136.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	X	

Form 990 (2018)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8762157.	9908946.	10310465.	10198810.	12485192.	51665570.
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	8762157.	9908946.	10310465.	10198810.	12485192.	51665570.
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.						51665570.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	8762157.	9908946.	10310465.	10198810.	12485192.	51665570.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,163.	17,472.	25,098.	28,204.	43,225.	124,162.
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						51789732.
12 Gross receipts from related activities, etc. (see instructions)					12	4,786,967.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.76 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.81 %

16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <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>		
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 carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

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)? <i>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).</i>		

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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

AROOSTOOK COUNTY ACTION PROGRAM, INC.

Employer identification number

01-0315849

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE., S.W. WASHINGTON, DC 20250	\$ 1,672,465.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVE., S.W. WASHINGTON, DC 20201	\$ 6,129,539.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	U.S. DEPARTMENT OF ENERGY 1000 INDEPENDENCE AVE., S.W. WASHINGTON, DC 20585	\$ 281,741.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	U.S. DEPARTMENT OF LABOR 200 CONSTITUTION AVE., N.W. WASHINGTON, DC 20210	\$ 633,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018 Open to Public Inspection

Name of the organization AROOSTOOK COUNTY ACTION PROGRAM, INC. Employer identification number 01-0315849

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (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.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure; 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year: 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 7/25/06, and not on a historic structure listed in the National Register; 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year; 4 Number of states where property subject to conservation easement is located; 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (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.

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2018

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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 Temporarily restricted endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		265,055.		265,055.
b Buildings		3,845,929.	1,853,973.	1,991,956.
c Leasehold improvements		170,481.	165,077.	5,404.
d Equipment		485,447.	432,347.	53,100.
e Other		595,436.	374,368.	221,068.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,536,583.

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) CERTIFICATES OF DEPOSIT	335,031.	END-OF-YEAR MARKET VALUE
(B) INVESTMENT IN MOM CAP,		
(C) LLC	118,128.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	453,159.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements	1	14,472,327.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-14,986.
b	Donated services and use of facilities	2b	943,265.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	928,279.
3	Subtract line 2e from line 1	3	13,544,048.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	13,544,048.

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	13,906,918.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	943,265.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	943,265.
3	Subtract line 2e from line 1	3	12,963,653.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	12,963,653.

Part XIII Supplemental Information.

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

PART X, LINE 2:

AROOSTOOK COUNTY ACTION PROGRAM, INC. (ACAP) IS REQUIRED TO ASSESS WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION ON THE TECHNICAL MERITS OF THE POSITION ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THAT POSITION IS NOT RECOGNIZED IN THE FINANCIAL STATEMENTS. ACAP HAS DETERMINED THERE ARE NO AMOUNTS TO RECORD AS ASSETS OR LIABILITIES RELATED TO UNCERTAIN TAX POSITIONS.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **AROOSTOOK COUNTY ACTION PROGRAM, INC.** Employer identification number **01-0315849**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
PENOBSCOT NATION 23 WABANAKI WAY INDIAN ISLAND, ME 04468	01-0327623	PENOBSCOT NATION	19,187.	0.			EDUCATIONAL ASSISTANCE

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

3 Enter total number of other organizations listed in the line 1 table ▶ 0.

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

Schedule I (Form 990) (2018)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
ENERGY AND HOUSING SERVICES - ENERGY ASSISTANCE INCLUDING LIHEAP, ECIP, LIAP PROGRAMS, CASE MANAGEMENT, EMERGENCY FOOD ASSISTANCE, HOUSING REPAIR AND REPLACEMENT, LEAD HAZARD CONTROL, HOME	8661	830,251.	0.		
WORKFORCE DEVELOPMENT - JOB TRAINING OPPORTUNITIES AND PROGRAMS	441	136,241.	0.		
COMMUNITY HEALTH SERVICES - FOOD PROGRAMS AND HEALTH PROGRAMS	20906	929,314.	0.		
FAMILY SERVICES - HEAD START, CHILD CARE, AND FOOD PROGRAMS	1125	506,462.	0.		

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

PART I, LINE 2:

THE ORGANIZATION COMPLIES WITH FEDERAL REGULATIONS OF GRANT FUNDS IN
AWARDING GRANTS OR ASSISTANCE.

PART III, COLUMN (A):

(A) TYPE OF GRANT OR ASSISTANCE: ENERGY AND HOUSING SERVICES - ENERGY ASSISTANCE INCLUDING LIHEAP, ECIP, LIAP PROGRAMS, CASE MANAGEMENT, EMERGENCY FOOD ASSISTANCE, HOUSING REPAIR AND REPLACEMENT, LEAD HAZARD CONTROL, HOME OWNERSHIP EDUCATION, WEATHERIZATION, HOME OWNERSHIP SUPPORT

Part IV Supplemental Information

COUNSELING, FAMILY DEVELOPMENT ACCOUNTS, MICRO BUSINESS LOANS, HEATING
IMPROVEMENT

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

AROOSTOOK COUNTY ACTION PROGRAM, INC.

Employer identification number

01-0315849

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

RESPONDING TO EMERGING HUMAN NEEDS IN THE AREAS OF COMMUNITY, FAMILY,
ENERGY AND HOUSING AND WORKFORCE DEVELOPMENT SERVICES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

IN SUPPORT OF AGENCY TRANSITION TO WHOLE FAMILY/TWO-GEN SERVICE
DELIVERY, ECE HIRED AN ADDITIONAL FAMILY COACH TO WORK WITH FAMILIES
INTERESTED IN TAKING STEPS TO MOVE THEIR FAMILY INTO ECONOMIC
STABILITY. THE FAMILY COACH ROLE CONTINUES TO BE A CRITICAL PIECE TO
BRING NECESSARY SUPPORT TO THE PROCESS OF MOVING THE FAMILY FORWARD IN
TRAINING, EDUCATION, EMPLOYMENT AND FINANCIAL WELL-BEING. HEAD START
PROGRAM DESIGN HAS SUPPORTED A WHOLE FAMILY APPROACH SINCE ITS
INCEPTION. ACAP'S MOVE TO COMPREHENSIVE SERVICE DELIVERY WILL LESSEN
THE GAP BETWEEN COACHING SERVICES ACROSS THE AGENCY. BRAIDING HEAD
START FAMILY COACHING TO INCLUDE A-16 ENERGY COACHING ADDS ANOTHER MUCH
NEEDED EDUCATIONAL COMPONENT TO WHOLE FAMILY COACHING. THIS YEAR OUT
OF THE 31 FAMILIES THAT RECIEVED FAMILY COACHING FOR THE ENTIRE YEAR,
41% IMPROVED THEIR HOUSING STATUS, AND MORE THAN 25% OF FAMILIES SAW
IMPROVEMENTS IN COMMUNITY INVOLVEMENT, FAMILY RELATIONSHIPS, ENGAGEMENT
IN THEIR CHILD'S DEVELOPMENT, OR FAMILY SAFETY. FAMILY COACHES WORK
SPECIFICALLY WITH FAMILIES IN THESE AREAS.

THROUGH PRIVATE FOUNDATION FUNDING, WE WERE ABLE TO PURCHASE
STATE-OF-THE-ART VISION AND HEARING SCREENERs TO CONDUCT SCREENINGS ON
OUR VERY YOUNG CHILDREN. THE ACCURACY OF THESE SCREENERs HAS REDUCED
THE TIME STAFF SPEND COLLECTING DATA AND MORE IMPORTANTLY IMPROVED THE
ACCURACY OF THE SCREENING RESULTS. WE HAVE 100% ACCURACY FROM REFERRALS

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
---	--

TO PROFESSIONALS BASED ON THE SCREENING RESULTS AS WELL AS FIVE TIMES MORE REFERRALS THAN IN PREVIOUS YEARS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

COUNSELING, ASSISTANCE WITH REPLACING ABOVE GROUND STORAGE TANKS, LEAD ABATEMENT, HOME REPAIR, AND WEATHERIZATION.

WE ARE ESPECIALLY PROUD TO REPORT WE HAD 154 INDIVIDUAL PARTICIPANTS IN OUR HOMEBUYER EDUCATION COURSES IN FY19.

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

WORKFORCE DEVELOPMENT - WORKFORCE DEVELOPMENT OFFERS SERVICES TO ASSIST PEOPLE WHO ARE SEEKING EMPLOYMENT AS WELL AS BUSINESSES SEEKING

EMPLOYEES. SERVICES OFFERED INCLUDE WORKFORCE INNOVATION AND

OPPORTUNITY ACT (WIOA) SERVICES AS WELL AS OTHER JOB TRAINING

OPPORTUNITIES AND PROGRAMS. ACCOMPLISHMENTS: THROUGH A WOMEN IN

APPRENTICESHIP AND NON-TRADITIONAL OCCUPATIONS (WANTO) GRANT FROM THE

US DEPARTMENT OF LABOR, ACAP SUPPORTED COHORTS IN FOUR COMMUNITIES IN

NORTHERN AND EASTERN MAINE. PARTICIPATING WOMEN WERE PLACED WITH

SEVERAL LOCAL EMPLOYERS. WE SERVED 177 INDIVIDUALS THROUGH WORKFORCE

PROGRAMS.

THROUGH OUR STATEWIDE PARTNERSHIP IN THE AFFORDABLE CARE ACT NAVIGATOR

GRANT, WE WERE ABLE TO ENROLL NEARLY 230 AROOSTOOK COUNTY RESIDENTS IN

THE HEALTH INSURANCE MARKETPLACE.

OUR JUVENILE DETENTION ALTERNATIVE INITIATIVE PROGRAM SAW OVER 30 YOUTH

HAVING NO RECIDIVATING EVENTS AFTER SIX MONTHS IN THE PROGRAM.

EXPENSES \$ 1,504,858. INCLUDING GRANTS OF \$ 136,241. REVENUE \$ 0.

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

Name of the organization AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
---	--

THE BOARD OF DIRECTORS IS PROVIDED WITH A COPY OF THE FORM 990 FOR THEIR REVIEW AND APPROVAL BEFORE BEING FILED WITH THE INTERNAL REVENUE SERVICE.

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

ANNUALLY ALL BOARD MEMBERS AND EMPLOYEES REVIEW, DISCLOSE AND SIGN A CONFLICT OF INTEREST POLICY. IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE AND NATURE OF THEIR INTEREST, AND MUST DISCLOSE ALL MATERIAL FACTS TO THE BOARD OF DIRECTORS AT THE NEXT SCHEDULED BOARD MEETING. AT THE MEETING, AFTER DISCLOSING ALL MATERIAL FACTS, THE INTERESTED PERSON SHALL LEAVE THE BOARD MEETING WHILE THE DETERMINATION OF A CONFLICT IS DECIDED UPON.

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

AROOSTOOK COUNTY ACTION PROGRAM, INC. USES A VARIETY OF PROCESSES IN ORDER TO DETERMINE COMPENSATION. THE ORGANIZATION USES AN EXTERNAL SALARY SURVEY, ESTABLISHES LABOR MARKET SALARY RANGES, CONDUCTS PERFORMANCE REVIEWS ESTABLISHING GOALS AND OBJECTIVES, MEASURES ACHIEVEMENT ON GOALS AND OBJECTIVES, AND CONSIDERS AGENCY FINANCIAL ABILITY TO ESTABLISH FAIR COMPENSATION. THE ORGANIZATION LAST CONDUCTED A WAGE STUDY IN FALL 2017 AND THE NEXT ONE IS DUE IN 2020.

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

AROOSTOOK COUNTY ACTION PROGRAM, INC. MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S ANNUAL REPORT CAN BE FOUND ON THE ORGANIZATION'S WEBSITE.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **AROOSTOOK COUNTY ACTION PROGRAM, INC.** Employer identification number **01-0315849**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2018

For calendar year 2018 or other tax year beginning OCT 1, 2018, and ending SEP 30, 2019

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year; D Employer identification number; E Unrelated business activity code; F Group exemption number; G Check organization type; H Enter the number of the organization's unrelated trades or businesses; I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?; J The books are in care of JASON PARENT Telephone number 207-764-3721

Part I Unrelated Trade or Business Income table with columns (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, etc. Total: 0.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.) Rows include Compensation of officers, directors, and trustees; Salaries and wages; Repairs and maintenance; etc.

Summary rows for Part II: 29 Total deductions. Add lines 14 through 28; 30 Unrelated business taxable income before net operating loss deduction; 31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018; 32 Unrelated business taxable income.

Part III Total Unrelated Business Taxable Income			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation			
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments			
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 <u>2,107.</u> <input type="checkbox"/> Other _____ Total ▶	50g	2,107.
51	Total payments. Add lines 50a through 50g	51	2,107.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	2,107.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax ▶ Refunded ▶	55	2,107.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶ _____		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		

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

Signature of officer _____ Date _____ Title **EXECUTIVE DIRECTOR**

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOHN HEMMING	JOHN HEMMING	06/29/20		P00856805
	Firm's name ▶ WIPFLI LLP	Firm's EIN ▶		39-0758449	
	Firm's address ▶ MADISON, WI 53708-8700	Phone no.		608.274.1980	

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals		Enter here and on page 1, Part I, line 7, column (A). 0.		Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number (EIN) or 01-0315849
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 771 MAIN STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PRESQUE ISLE, ME 04769	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JASON PARENT

- The books are in the care of ▶ **771 MAIN STREET - PRESQUE ISLE, ME 04769**
Telephone No. ▶ **207-764-3721** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **AUGUST 15, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **OCT 1, 2018**, and ending **SEP 30, 2019**.

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

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

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

**Aroostook County Action
Program, Inc.**

Presque Isle, Maine

Financial Statements and Supplementary Information

Years Ended September 30, 2019 and 2018

Aroostook County Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2019 and 2018

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Independent Auditor's Report

Board of Directors
Aroostook County Action Program, Inc.
Presque Isle, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of Aroostook County Action Program, Inc., which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, Aroostook County Action Program, Inc. adopted the amendments in Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities – Presentation of Financial Statement for Not-for-Profit Entities, as of and for the year ended September 30, 2019. The amendments have been applied on a retrospective basis with the exception of certain information as permitted by the ASU.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2020, on our consideration of Aroostook County Action Program, 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 Aroostook County Action Program, 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 Aroostook County Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

May 28, 2020
Augusta, Maine

Aroostook County Action Program, Inc.

Statements of Financial Position September 30, 2019 and 2018

<i>Assets</i>	2019	2018
Current assets:		
Cash and cash equivalents	\$ 1,231,050	\$ 1,390,999
Investments	1,400,133	1,377,474
Grants and accounts receivable	1,345,088	802,415
Current portion of revolving loans receivable	3,170	3,170
Weatherization work in progress	9,145	7,290
Prepaid expenses	41,789	42,530
Total current assets	4,030,375	3,623,878
Property and equipment, net	2,536,583	2,234,780
Long-term assets:		
Revolving loans receivable	8,126	11,547
Other long-term assets	118,128	128,288
Total long-term assets	126,254	139,835
TOTAL ASSETS	\$ 6,693,212	\$ 5,998,493
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Accounts payable	\$ 226,935	\$ 180,886
Accrued expenses	653,276	580,241
Grant funds received in advance	930,865	920,639
Total current liabilities	1,811,076	1,681,766
Net assets		
Without donor restrictions	4,656,016	4,094,028
With donor restrictions	226,120	222,699
Total net assets	4,882,136	4,316,727
TOTAL LIABILITIES AND NET ASSETS	\$ 6,693,212	\$ 5,998,493

Aroostook County Action Program, Inc.

Statements of Activities

Year Ended September 30, 2019

	Without Donor Restriction	With Donor Restrictions	Total
Revenue:			
Support and revenue:			
Government grants and contracts	\$11,522,232	\$ 0	\$ 11,522,232
Program fees	378,114	0	378,114
Contributions	452,205	0	452,205
Investment income	28,239	0	28,239
Other revenue	634,096	3,421	637,517
In-kind	943,265	0	943,265
Total revenue	13,958,151	3,421	13,961,572
Expenses:			
Program services:			
Workforce development	1,504,858	0	1,504,858
Energy and housing services	2,572,810	0	2,572,810
Community health	2,126,479	0	2,126,479
Early care and education	6,570,064	0	6,570,064
Total program services	12,774,211	0	12,774,211
Supporting services:			
Fund-raising	48,721	0	48,721
Management and general	956,917	0	956,917
Total expenses including grant funded equipment	13,779,849	0	13,779,849
Income from operations	178,302	3,421	181,723
Other revenue (expense) and adjustments:			
Grant funds for equipment/renovations purchased	510,755	0	510,755
Depreciation on assets purchased with grant funds	(127,069)	0	(127,069)
Total other revenue (expense) and adjustments	383,686	0	383,686
Changes in net assets	561,988	3,421	565,409
Net assets - Beginning of the year, restated	4,094,028	222,699	4,316,727
Net assets - End of the year	\$ 4,656,016	\$ 226,120	\$ 4,882,136

Aroostook County Action Program, Inc.

Statements of Activities (Continued)

Year Ended September 30, 2018

	Without Donor Restriction	With Donor Restrictions	Total
Revenue:			
Support and revenue:			
Government grants and contracts	\$ 10,029,057	\$ 0	\$ 10,029,057
Program fees	568,557	0	568,557
Contributions	132,373	0	132,373
Investment income	32,025	0	32,025
Other revenue	324,399	2,993	327,392
In-kind	1,097,203	0	1,097,203
Total revenue	12,183,614	2,993	12,186,607
Expenses:			
Program services:			
Workforce development	1,193,086	0	1,193,086
Energy and housing services	1,972,009	0	1,972,009
Community health	2,058,489	0	2,058,489
Early care and education	5,980,519	0	5,980,519
Total program services	11,204,103	0	11,204,103
Supporting services:			
Fund-raising	48,243	0	48,243
Management and general	847,311	0	847,311
Total expenses including grant funded equipment	12,099,657	0	12,099,657
Income from operations	83,957	2,993	86,950
Other revenue (expense) and adjustments:			
Grant funds for equipment/renovations purchased	37,380	0	37,380
Depreciation on assets purchased with grant funds	(120,510)	0	(120,510)
Total other revenue (expense) and adjustments	(83,130)	0	(83,130)
Changes in net assets	827	2,993	3,820
Net assets - Beginning of the year	4,093,201	219,706	4,312,907
Net assets - End of the year	\$ 4,094,028	\$ 222,699	\$ 4,316,727

Aroostook County Action Program, Inc.

Statements of Functional Expenses

Year ended September 30, 2019

	PROGRAM SERVICES					SUPPORTING SERVICES		Total
	Workforce Development	Energy and Housing Services	Community Health	Early Care and Education	Total Program Services	Management and General Fund- Raising		
Personnel	\$ 891,846	\$ 896,616	\$ 743,253	\$ 4,003,227	\$ 6,534,942	\$ 711,232	\$ 7,246,174	
Travel and vehicle operation	219,965	60,413	39,995	131,116	451,489	27,937	479,426	
Occupancy costs	53,612	73,821	53,863	634,773	816,069	25,404	841,473	
Consumable supplies	51,327	25,323	96,047	90,645	263,342	34,531	297,873	
Minor equipment and renovations	0	10,699	21,068	0	31,767	0	31,767	
Direct client benefits	136,241	830,251	894,583	506,462	2,367,537	34,731	2,402,268	
Consultants and contractual services	92,969	652,379	174,261	40,855	960,464	116,427	1,076,891	
In-kind	0	0	81,734	861,531	943,265	0	943,265	
Other	58,898	23,308	21,675	301,455	405,336	55,376	460,712	
Total expenses including grant funded equipment	\$ 1,504,858	\$ 2,572,810	\$ 2,126,479	\$ 6,570,064	\$ 12,774,211	\$ 1,005,638	\$ 13,779,849	

See accompanying notes to financial statements.

Aroostook County Action Program, Inc.

Statements of Functional Expenses (Continued)

Year ended September 30, 2018

	PROGRAM SERVICES					SUPPORTING SERVICES		Total
	Workforce Development	Energy and Housing Services	Community Health	Early Care and Education	Total Program Services	Management and General Fund- Raising		
Personnel	\$ 845,684	\$ 811,230	\$ 706,187	\$ 3,784,431	\$ 6,147,532	\$ 667,028	\$ 6,814,560	
Travel and vehicle operation	38,127	43,092	39,157	127,631	248,007	16,384	264,391	
Occupancy costs	59,386	69,956	51,264	315,975	496,581	25,119	521,700	
Consumable supplies	33,031	29,112	79,890	93,877	235,910	21,943	257,853	
Minor equipment and renovations	0	22,170	(14,390)	0	7,780	0	7,780	
Direct client benefits	171,215	477,014	916,302	507,462	2,071,993	0	2,071,993	
Consultants and contractual services	14,064	496,569	195,535	73,055	779,223	114,191	893,414	
In-kind	0	0	71,293	1,025,910	1,097,203	0	1,097,203	
Other	31,579	22,866	13,251	52,178	119,874	50,889	170,763	
Total expenses including grant funded equipment	\$ 1,193,086	\$ 1,972,009	\$ 2,058,489	\$ 5,980,519	\$ 11,204,103	\$ 895,554	\$ 12,099,657	

See accompanying notes to financial statements.

Aroostook County Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2019 and 2018

	2019	2018
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Changes in net assets	\$ 565,409	\$ 3,820
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	208,952	141,957
Change in partnership equity interest	10,160	(11,252)
Unrealized (gain)/loss on investments	14,986	(3,821)
Changes in operating assets and liabilities:		
Grants and accounts receivable	(542,673)	550,183
Weatherization work in progress	(1,855)	(4,296)
Prepaid expenses	741	8,890
Accounts payable	46,049	3,989
Accrued expenses	73,035	30,985
Grant funds received in advance	10,226	132,739
Net cash provided by operating activities	385,030	853,194
Cash flows from investing activities:		
Repayment of revolving loans receivable	3,421	2,993
Purchase of property and equipment	(510,755)	(26,444)
Proceeds from the sale investments	0	1,293,891
Purchases of investments	(37,645)	(1,805,161)
Net cash used in investing activities	(544,979)	(534,721)
Changes in cash and cash equivalents	(159,949)	318,473
Cash and cash equivalents - Beginning of the year	1,390,999	1,072,526
Cash and cash equivalents - End of the year	\$ 1,231,050	\$ 1,390,999

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Aroostook County Action Program, Inc. (“ACAP”) is organized as a nonprofit Maine corporation to enable the people of Aroostook County to achieve greater economic independence and dignity and provide leadership to the community in responding to human needs. The accounting practices of ACAP are designed primarily to demonstrate stewardship of the funds entrusted to it, compliance with prescribed grant conditions, and other special requirements, including the furnishing of certain amounts of cash or noncash contributions to programs from nonfederal sources.

Approximately 85% and 87% of ACAP’s support for the years ended September 30, 2019 and 2018, respectively, came from grants, contracts, and fees from the federal and state governments. Of those grants, 28% and 27% of direct federal funding was received from the U.S. Department of Health and Human Services for the Head Start program for the years ended September 30, 2019 and 2018, respectively.

A basic description of the programs is as follows:

Workforce Development – Workforce Development offers services to assist people who are seeking employment as well as businesses seeking employees. Services offered include Workforce Innovation and Opportunity Act (WIOA) services, other jobs training opportunities and programs, as well as Case Management.

Energy and Housing Services - Energy and Housing Services include energy assistance, such as Low-Income Home Energy Assistance (LIHEAP), Energy Crisis Intervention (ECIP), Low-Income Assistance (LIAP), affordable housing repair and replacement program, lead hazard control program, home ownership education, weatherization, home ownership support counseling, family development accounts, micro business loans, above ground storage tank and central heating improvement programs.

Community Health - Community health operates the supplemental food program for Women, Infants, and Children (WIC); and provides community oral health education and dental services.

Early Care and Education – Early Care and Education provides Head Start, Child Care, and Child Care Food programs.

Fund-raising and Management and General – Fund-raising and management and general includes the functions necessary to maintain programs and consists of those activities that are not identifiable with a single program; ensures an adequate working environment; provides coordination and articulation of ACAP’s program strategy; secures proper administrative functioning of the Board of Directors; maintains competent legal services for the program administration of ACAP; and manages the financial and budgetary responsibilities of ACAP.

Basis of Presentation

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Classification of Net Assets

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

Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of ACAP and/or the passage of time. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to ACAP that is, in substance, unconditional. Contributions received are recorded as with or without donor restrictions. When a restriction expires, net assets are reclassified as without donor restrictions and reported in the statements of activities as released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Program fees and other revenue are recognized when earned.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

ACAP considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. ACAP includes money market investments as cash and cash equivalents.

Accounts Receivable

Accounts receivable represent amounts due from various entities for services performed. Accounts receivable are stated at the amount management expects to collect on balances outstanding at year-end. Based on history with customers having outstanding balances and current relationships with them, management has concluded that realization losses on balances outstanding at year-end will be immaterial and no allowance has been recorded.

Investments

Investments include certificates of deposit, mutual funds, and common stock and are reported at their fair values as determined in an active market. Investment return is included in the statements of activities in investment income. Any investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met either by passage of time or by use in the reporting period in which the income and gains are recognized.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Property and Equipment

Property and equipment are capitalized at cost or, if donated, at fair value on the date of donation. Depreciation is provided for using the straight-line method over the estimated useful life of the asset. Leasehold improvements are recorded at cost and amortized using the straight-line method over the shorter of the useful life or the associated lease term. ACAP considers items with a cost greater than \$5,000 and a useful life greater than one year to be property and equipment.

Property and equipment purchased with grant funds are owned by ACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of grant property and equipment included on the statements of financial position is \$1,530,054 and \$1,146,368 at September 30, 2019 and 2018, respectively.

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

In-Kind Contributions

In-kind contributions for supplies and professional services are recorded in the statements of activities as revenue and expenses in the period they are received. During the years ended September 30, 2019 and 2018, ACAP received \$943,265 and \$1,097,203 respectively, of such contributions, primarily for its early care and education programs. In addition, ACAP received contributions of nonprofessional volunteer services during the years ended September 30, 2019 and 2018, of \$93,648 and \$73,016, respectively, primarily for its early care and education programs. The nonprofessional volunteer services are not reported in the statements of activities as they do not meet the criteria to be recorded under accounting principles generally accepted in the United States.

Income Taxes

ACAP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation within the meaning of Section 509(a)(1) of the code. In addition, contributions to ACAP qualify for the charitable contribution deduction under Section 170(b)(1)(A). ACAP is also exempt from State of Maine income taxes.

ACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. ACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Indirect Cost Rate

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those incurred for the common benefit of ACAP's programs that cannot be readily identified with a final cost objective. A fixed rate has been approved by the Department of Health and Human Services (DHHS). The fixed rate of 20.0% is based upon direct salaries and wages excluding all fringe benefits was approved and in effect from October 1, 2017 to September 30, 2018. Effective October 1, 2018, ACAP will be using a fixed rate of 14.2% on the basis of direct salaries and wages excluding all fringe benefits.

Functional Allocation of Costs

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Other operating costs are allocated based on utilization.

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Change in Accounting Policy

Not-for-Profit Entities

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958). This ASU provides certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, netting of investment expenses with return, among other changes. The guidance was adopted effective October 1, 2018.

In accordance with the ASU, the temporarily restricted net asset balance at September 30, 2018 of \$219,706 has been reported as net assets with donor restrictions of \$222,699 as of October 1, 2018 in the financial statements.

Recent Accounting Pronouncements

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standard (IFRS). The core principle of the guidance requires entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance is effective for the fiscal year ending September 30, 2020. ACAP is currently evaluating the impact of the provisions of ASC 606.

Contributions

In June 2018, the FASB issued ASU 2018-08, Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. This update is to provide guidance for not-for-profit entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or exchanges (reciprocal transactions) and determining whether a contribution is conditional. In general, the update is effective for the year ending September 30, 2020. Management is currently evaluating the impact of adoption on its financial statements.

Leasing

In February 2016, FASB issued ASU 2016-02, Leases. This new standard will provide users of the financial statements a more accurate picture of the assets and the long-term financial obligations of entities that lease. The proposal is for a dual-model approach; a lessee would account for most existing capital leases as Type A leases, and most existing operating leases as Type B leases. Both would be reported on the balance sheet of an entity for leases with a term exceeding 12 months. Lessors will see some changes too, largely made to align with the revised lease model. The guidance is effective for the year ending September 30, 2021. The standard requires retroactive

Aroostook County Action Program, Inc.

Notes to Financial Statements

application to previously issued financial statements. Management is currently evaluating the impact of adoption on its financial statements.

Note 2: Concentration of Risk

ACAP maintains cash balances, consisting of checking, savings accounts, money market accounts, and certificates of deposits at several financial institutions located in Aroostook County. ACAP's daily cash balances are swept into an overnight repurchase agreement. The repurchase agreement at September 30, 2019, consisted of a government security. All other accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year, balances in these accounts may exceed the insurance limits. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal.

Note 3: Investments

ACAP's investments at September 30, consist of the following:

	2019	2018
Certificates of deposit	\$ 335,031	\$ 329,275
Mutual funds	842,307	892,435
Common stocks	222,795	155,764
Totals	\$ 1,400,133	\$ 1,377,474

Investment income for ACAP on the above investments is summarized as follows:

	2019	2018
Realized and unrealized gain/(loss)	\$ (14,986)	\$ 3,821
Interest and dividend income	43,225	28,204
Totals	\$ 28,239	\$ 32,025

Note 4: Fair Value Measurements

The following is a description of the valuation methodologies used for assets measured at fair value.

Common stocks and mutual funds are valued at quoted market prices. Certificates of deposit are valued at quoted prices for similar assets in active markets.

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

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 4: Fair Value Measurements (Continued)

The following table presents the balances of assets measured at fair value on a recurring basis by level within the fair value hierarchy as of September 30, 2019:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	
Certificates of deposit	\$ -	\$ 335,031	\$ -	\$ 335,031
Mutual funds	842,307	-	-	842,307
Common stock	222,795	-	-	222,795
Totals	\$ 1,065,102	\$ 335,031	\$ -	\$ 1,400,133

The following table presents the balances of assets measured at fair value on a recurring basis by level within the fair value hierarchy as of September 30, 2018:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	
Certificates of deposit	\$ -	\$ 329,275	\$ -	\$ 329,275
Mutual funds	892,435	-	-	892,435
Common stock	155,764	-	-	155,764
Totals	\$1,048,199	\$ 329,275	\$ -	\$ 1,377,474

At September 30, 2019 and 2018, ACAP does not have any liabilities that are measured at fair value on a recurring, nor are there assets or liabilities measured on a nonrecurring basis.

Note 5: Grants and Accounts Receivable

The grants and accounts receivable balance at September 30 represent amounts due from the various funding sources and unrelated third parties as follows:

	2019	2018
Federal programs	\$ 880,978	\$ 626,629
State and other programs	464,110	175,786
Totals	\$ 1,345,088	\$ 802,415

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 6: Property and Equipment

ACAP's property and equipment as of September 30, are as follows:

	2019	2018
Land and building	\$ 4,110,984	\$ 3,766,771
Leasehold improvements	170,481	170,481
Vehicles	595,436	434,148
Equipment and fixtures	485,447	480,193
Sub-total property and equipment	5,362,348	4,851,593
Accumulated depreciation and amortization	(2,825,765)	(2,616,813)
Property and equipment, net	\$ 2,536,583	\$ 2,234,780

Note 7: Operating Leases

ACAP leases buildings under the terms of operating leases expiring in October 2019 and December 2031. ACAP is liable for the cost of utilities under the lease agreements. Rent expense paid under these operating leases totaled \$185,898 and \$177,217 for the years ended September 30, 2019 and 2018, respectively.

Future minimum payments under the leases are as follows:

2020	\$ 168,817
2021	168,817
2022	168,817
2023	168,817
2024	168,817
Thereafter	1,223,926
Total	\$ 2,068,011

Note 8: Line of Credit

ACAP has a line-of-credit agreement of \$500,000 with a local bank, which expires June 30, 2020, and is secured by all accounts, contract rights, unrestricted equipment, unrestricted furniture and fixtures, and bears interest at the *Wall Street Journal* Prime Rate (4.75% as of September 30, 2019). There were no outstanding balances at September 30, 2019 and 2018.

Note 9: Employee Benefits

ACAP has established a defined contribution plan for the benefit of its employees under Internal Revenue Code, Sections 403(b)(1) and 403(b)(7). The plan is contributory and covers all employees reaching certain age and length of service requirements. The employer contributions are at various rates depending on the number of years

Aroostook County Action Program, Inc.

Notes to Financial Statements

of employment. The employee may contribute any amount to the plan provided that the contribution does not exceed the maximum allowable under the Internal Revenue Code. For the years ended September 30, 2019 and 2018, the employer contributions to the plan amounted to \$149,383 and \$146,407 respectively.

Note 10: Net Assets with Donor Restrictions

Net assets with donor restrictions consist primarily of revolving loan funds available to loan out. The loan funds are restricted by various grantors for the intended purpose of the specific grant.

Note 11: Commitments and Contingencies

ACAP participates in various governmental grant programs, which may be subject to future program compliance audits by grantors or their representatives. Accordingly, ACAP's compliance with applicable program grant requirements may be established at some future date. The amount, if any, of liabilities arising from disallowance of expenditures or ineligibility of grant revenue cannot be determined at this time. At September 30, 2019 and 2018, there was no known unrecorded contingent liabilities relating to compliance with the rules and regulations governing the funds, that management is aware of.

Note 12: Related Parties

MoM CAP, LLC

ACAP is 50% owner in MoM CAP, LLC. The principal purpose of MoM CAP, LLC is to provide access to software support services and maintenance. ACAP has recorded this investment using the equity method. At September 30, 2019 and 2018, the investment in MoM CAP, LLC was \$118,128 and \$128,288, respectively, and is included in other long-term assets on the statements of financial position.

Note 13: Grant Awards

At September 30, 2019, ACAP had received future funding commitments under various grants of approximately \$6,730,000. Additionally, ACAP had commitments for funding under various grant awards to subrecipients at September 30, 2019 of approximately \$115,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

Note 14: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, are comprised of the following as of September 30, 2019:

Cash and cash equivalents	\$ 1,220,002
Investments	1,411,181
Accounts and grants receivable, to be collected in less than one year	1,345,088
Subtotal financial assets	3,976,271
Less: Grant funds received in advance, included in cash and cash equivalents	(930,865)
Less: Accounts payable and accrued expenses	(880,211)
Less: Net assets with donor restrictions included in cash or revolving loans receivable	(219,706)
<u>Total financial assets available</u>	<u>\$ 1,945,489</u>

Aroostook County Action Program, Inc.

Notes to Financial Statements

Note 14: Liquidity and Availability (Continued)

ACAP does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash and cash equivalents for approximately 1-2 months of operating expenses. ACAP can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. In addition, ACAP has grant award commitments at September 30, 2019 of \$6,730,000 (see Note 13).

Note 15: Subsequent Events

Subsequent events have been evaluated through May 28, 2020, which is the date the financial statements were available to be issued.

Business Conditions

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus as a “pandemic”. First identified in late 2019 and known now as COVID-19, the outbreak has impacted thousands of individuals worldwide. In response, many countries have implemented measures to combat the outbreak which have impacted global business operations. As of the date of issuance of the financial statements, ACAP’s operations have not been significantly impacted, however, ACAP continues to monitor the situation. While ACAP’s results of operations, cash flows and financial condition could be negatively impacted, the extent of the impact cannot be reasonably estimated at this time.

Aroostook County Action Program, Inc.

Schedule A-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE					
Passed-Through Maine Department of Health and Human Services					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	CD8-19-4651A	10/01/18-09/30/19	0	871,403
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	CD8-19-4651A	10/01/18-09/30/19	0	302,778
Breastfeeding Peer Counseling	10.557	CD8-19-4651A	10/01/18-09/30/19		12,260
Total Federal Expenditures CFDA #10.557				0	1,186,441
Passed-Through Maine Department of Education					
Child & Adult Care Food Program	10.558	FP-19-405	10/01/18-09/30/19	0	484,024
Total Federal Expenditures CFDA #10.558				0	484,024
Passed-Through Maine Department of Health and Human Services					
WIC - Farmer's Market Nutrition Program	10.572	CD8-19-4651A	10/01/18-09/30/19	0	2,000
Total Federal Expenditures CFDA #10.572				0	2,000
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS				0	1,672,465
CDBG - Entitlement Grants Cluster					
Passed-through Maine Department of Economic and Community Development and the City of Rockland					
Community Development Block Grant	14.218	None	04/01/18-06/01/19	0	58,251
Community Development Block Grant	14.218	None	04/01/19-06/30/20	0	104,435
Total Federal Expenditures CDBG Entitlement Grants Cluster CFDA #14.218				0	162,686
Housing Voucher Cluster					
Passed-Through Maine State Housing Authority					
Building Family Futures	14.871	None	04/16/18-04/15/20	0	26,087
Total Federal Expenditures Housing Voucher Cluster CFDA #14.871				0	26,087
Passed-Through Maine State Housing Authority					
Lead Hazard reduction demonstration grant	14.905	MELHD0298-16	03/13/17-10/16/19	0	35,889
Total Federal Expenditures CFDA #14.905				0	35,889
TOTAL DEPARTMENT OF HOUSING & URBAN DEVELOPMENT PROGRAMS				0	224,662

Aroostook County Action Program, Inc.

Schedule A-2

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF LABOR					
WIOA Cluster					
Passed-Through Northern Maine Development Commission					
Workforce Innovation and Opportunity Act - Adult	17.258	None	07/01/17-06/30/19	0	74,225
Workforce Innovation and Opportunity Act - Adult	17.258	None	07/01/18-06/30/20	0	34,115
Total Federal Expenditures CFDA #17.258				0	108,340
Workforce Innovation and Opportunity Act - Youth	17.259	None	07/01/17-06/30/19	0	86,010
Workforce Innovation and Opportunity Act - Youth	17.259	None	07/01/18-06/30/20	0	68,619
Total Federal Expenditures CFDA #17.259				0	154,629
Workforce Innovation and Opportunity Act - Dislocated Worker	17.278	None	07/01/17-06/30/19	0	57,891
Workforce Innovation and Opportunity Act - Dislocated Worker	17.278	None	07/01/18-06/30/20	0	24,367
Total Federal Expenditures CFDA #17.278				0	82,258
Total Federal Expenditures WIOA Cluster CFDA #17.258, #17.259, #17.278				0	345,227
Women in Apprenticeship Program	17.261	None	10/01/17-10/31/18	0	24,557
Women in Apprenticeship Program	17.261	None	10/01/18-03/31/20	0	263,236
Total Federal Expenditures CFDA #17.261				0	287,793
TOTAL DEPARTMENT OF LABOR PROGRAMS				0	633,020
DEPARTMENT OF ENERGY					
Passed-Through Maine State Housing Authority					
Weatherization Assistance for Low-Income	81.042	None	04/01/18-03/31/19	0	155,929
Weatherization Assistance for Low-Income	81.042	None	04/01/19-03/31/20	0	125,812
Total Federal Expenditures CFDA #81.042				0	281,741
TOTAL DEPARTMENT OF ENERGY PROGRAMS				0	281,741

Aroostook County Action Program, Inc.

Schedule A-3

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed-Through Maine Department of Health & Human Services and University of New England					
Substance Abuse and Mental Health Services	93.243	CDC-19-4425	11/01/17-09/30/19	0	13,475
Total Federal Expenditures CFDA #93.243				0	13,475
Direct Award					
Drug-Free Communities Support Program	93.276	5H79SP020986-04	09/30/18-09/29/19	0	110,747
Total Federal Expenditures CFDA #93.276				0	110,747
Passed-Through Western Maine Community Action					
Cooperative Agreement to Support Navigators in Exchanges	93.332	None	09/03/19-12/31/20	0	7,150
Total Federal Expenditures CFDA #93.332				0	7,150
TANF Cluster					
Passed-Through Maine Department of Health & Human Services					
Temporary Assistance to Needy Families	93.558	CFS-19-2106	07/01/18-06/30/20	0	97,432
Passed-Through Opportunity Alliance					
Temporary Assistance to Needy Families	93.558	CDC-17-4416	11/01/17-09/30/19	0	33,026
Total Federal Expenditures TANF Cluster CFDA #93.558				0	130,458
Passed-Through Maine State Housing Authority					
LIHEAP/Other Benefits & Administration	93.568	None	07/01/18-09/30/19	0	352,182
LIHEAP/Other Benefits & Administration	93.568	None	07/01/19-09/30/20	0	1,045
LIHEAP Weatherization Program	93.568	None	10/01/16-03/31/20	0	307,428
LIHEAP Weatherization Program	93.568	None	10/01/17-03/31/20	0	189
LIHEAP/CHIP	93.568	None	10/01/16-03/31/20	0	323,795
LIHEAP/CHIP	93.568	None	10/01/18-03/31/20	0	204,899
Assurance 16	93.568	None	10/01/17-03/31/19	0	114,146
Assurance 16	93.568	None	04/01/19-03/31/20	0	118,357
LIHEAP	93.568	None	11/01/17-04/30/19	0	3,607,434
Total Federal Expenditures CFDA #93.568				0	5,029,475
Passed-Through Maine Department of Health & Human Services					
Community Services Block Grant (CSBG)	93.569	CFS-19-7000	10/01/18-09/30/19	0	289,189
Total Federal Expenditures CFDA #93.569				0	289,189

Aroostook County Action Program, Inc.

Schedule A-4

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Direct Awards					
Head Start	93.600	01CH2409-05-01	06/01/18-05/31/19	0	2,931,480
Head Start	93.600	01CH01092401	06/01/19-05/31/20	0	998,614
Total Federal Expenditures CFDA #93.600				0	3,930,094
Passed-Through Maine Department of Health & Human Services and University of New England					
Opioid STR	93.788	CDC-19-4425	10/01/18-09/30/19	0	10,608
Total Federal Expenditures CFDA #93.788				0	10,608
Direct Award					
Rural Health Care Services Outreach	93.912	D04RH31769-01-01	05/01/18-04/30/19	13,460	120,700
Rural Health Care Services Outreach	93.912	D04RH31769-02-01	05/01/19-04/30/20	5,727	79,425
Total Federal Expenditures CFDA #93.912				19,187	200,125
Passed-Through Maine Department of Health & Human Services and University of New England					
Substance Abuse Prevention Services	93.959	CDC-19-4425	10/01/18-09/30/19	0	15,652
Total Federal Expenditures CFDA #93.959				0	15,652
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS				19,187	9,736,973
				TOTAL FEDERAL EXPENDITURES \$	\$ 19,187 \$ 12,548,861

Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Aroostook County Action Program, Inc. under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Aroostook County Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Aroostook County Action Program, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Program Operations

Included in CFDA #93.568 are client benefits paid by the State of Maine of \$3,607,434. This amount is not included in the statement of activities.

Note 4 - Indirect Cost Rate

Aroostook County Action Program, Inc. has elected not to use the 10% de minimis rate and has an agreed upon rate of 14.20% of direct salaries and wages excluding fringe benefits for the year ended September 30, 2019.

Supplementary Information



Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Aroostook County Action Program, Inc.
Presque Isle, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Aroostook County Action Program, Inc. which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 28, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

May 28, 2020
Augusta, Maine



Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

Board of Directors
Aroostook County Action Program, Inc.
Presque Isle, Maine

Report on Compliance for Each Major Federal Program

We have audited Aroostook County Action Program, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended September 30, 2019. Aroostook County Action Program, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Aroostook County Action Program, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Aroostook County Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on Aroostook County Action Program, Inc.'s compliance.

Opinion

In our opinion, Aroostook County Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of Aroostook County Action Program, Inc.'s is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Aroostook County Action Program, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Aroostook County Action Program, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

May 28, 2020
Augusta, Maine

Aroostook County Action Program, Inc.

Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor's report issued on compliance for the major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
Identification of major federal programs:	
<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Head Start	93.600
Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Finding

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None