

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 10/01/19, and ending 09/30/20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ 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)

771 MAIN STREET

Room/suite

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

D Employer identification number

01-0315849

E Telephone number

207-764-3721

G Gross receipts \$ **15,801,346**

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

J Website: ▶ **www.acap-me.org**

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

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

L Year of formation: **1971**

M State of legal domicile: **ME**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	21	
	4	21	
	5	237	
	6	550	
	7a	0	
Revenue	8	12,485,192	
	9	987,856	
	10	43,225	
	11	27,775	
	12	13,544,048	
Expenses	13	2,421,455	
	14	7,246,175	
	15	3,611,711	
	16a	0	
	17	3,296,023	
	18	12,963,653	
	19	580,395	
Net Assets or Fund Balances	20	6,693,212	
	21	1,811,076	
	22	4,882,136	
	23		103,661

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	Jason Parent		Executive Director	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	Timothy P Poitras		Timothy P Poitras	07/06/21
	Firm's name ▶ Chester M. Kearney, PA		Firm's EIN ▶ 01-0411241	
	Firm's address ▶ P.O. Box 1550 Presque Isle, ME 04769		Phone no. 207-764-3171	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2019)

Part III Statement of Program Service Accomplishments

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

☒**1** Briefly describe the organization's mission:**See Schedule O****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **6,787,029** including grants of \$ **523,675**) (Revenue \$ **652,709**)**See Schedule O****4b** (Code:) (Expenses \$ **4,056,232** including grants of \$ **2,054,359**) (Revenue \$ **519,649**)

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. ADDITIONALLY, PROGRAMS PROVIDED AGENCY CUSTOMERS WITH CENTRAL HEATING IMPROVEMENTS AND SYSTEM REPLACEMENTS, HOMEOWNERSHIP FORECLOSURE

4c (Code:) (Expenses \$ **1,881,244** including grants of \$ **778,300**) (Revenue \$ **46,324**)

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 INDIVIDUALS AND FAMILIES IN AROOSTOOK COUNTY. THE ORAL HEALTH TEAM PROVIDED SEALANTS, FLOURIDE VARNISHES, AND ORAL HEALTH SCREENINGS LAST YEAR. THE ANNUAL YOUTH PREVENTION DAY BRINGS TOGETHER MIDDLE SCHOOL STUDENTS FROM ACROSS OUR REGION TO LEARN ABOUT AND DISCUSS RISK REDUCTION AWARENESS.

4d Other program services (Describe on Schedule O.)(Expenses \$ **1,681,702** including grants of \$ **255,377**) (Revenue \$)**4e** Total program service expenses **14,406,207**

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> (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <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 donor-restricted endowments or in 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 (see instructions)</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)

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	107	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	237
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

	1a	21	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	21		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.			9	X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►

Aroostook County Action Program 771 Main Street**Presque Isle****ME 04769****207-764-3721**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jason Parent	40.00									
Executive Director	0.00			X				108,465	0	3,796
(2) Robyn Locke	40.00									
Finance Director/CFO	0.00			X				96,846	0	10,137
(3) Jamie Chandler	40.00									
Chief Operating Off.	0.00			X				60,131	0	27,218
(4) Jeff Ashby	1.00									
Director	0.00	X						0	0	0
(5) Deacon Al Burleigh	1.00									
Director	0.00	X						0	0	0
(6) William Egler	1.00									
Vice Chair	0.00	X		X				0	0	0
(7) Trudy Gorneault	1.00									
Director	0.00	X						0	0	0
(8) Andy Grass	1.00									
Director	0.00	X						0	0	0
(9) Billi Griffeth	1.00									
Director	0.00	X						0	0	0
(10) Senator Troy Jackson	1.00									
Director	0.00	X						0	0	0
(11) David Keaton	1.00									
Director	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(12) Carolyn Kimball	1.00									
Director	0.00	X						0	0	0
(13) Josselyn Langworthy	1.00									
Director	0.00	X						0	0	0
(14) Dan MacDonald	1.00									
Parlamentarian	0.00	X		X				0	0	0
(15) Ryan Pelletier	1.00									
Director	0.00	X						0	0	0
(16) Patty Perry	1.00									
Director	0.00	X						0	0	0
(17) Stephen Richard	1.00									
Chair	0.00	X		X				0	0	0
(18) Gary Sanfacon	1.00									
Member-at-large	0.00	X		X				0	0	0
(19) Suzanne Senechal-Jandreau	1.00									
Director	0.00	X						0	0	0
1b Subtotal								265,442		41,151
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								265,442		41,151

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Hogan Property Maintenance, LLC PO Box 14 New Limerick ME 04761	Weatherization	236,348
B R Home Improvements 866 Charette Hill Road Fort Kent ME 04743	Weatherization	183,269
Brenda Brown 93 Military Street Houlton ME 04730	Rent	168,817
Adams Heating 196 High Street Caribou ME 04736	Weatherization	163,084
Scott Michaud PO Box 161 Van Buren ME 04785	Weatherization	121,387

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	13,152,014				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,281,804				
	g Noncash contributions included in lines 1a-1f	1g	\$ 787,201				
	h Total. Add lines 1a-1f			14,433,818			
Program Service Revenue			Business Code				
	2a Family Services Revenue		624100	652,709	652,709		
	b Energy & Housing services		624200	519,649	519,649		
	c Community Health Revenue		624200	46,324	46,324		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,218,682			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			62,141			62,141
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales exps.						
	c Gain or (loss)						
	d Net gain or (loss)			32,279	32,279		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
	b Less: direct expenses						
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a Miscellaneous		900099	37,026			37,026
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			37,026				
12 Total revenue. See instructions			15,783,946	1,250,961	0	99,167	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,611,711	3,611,711		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,277,809	4,645,389	632,420	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	165,940	148,013	17,927	
9 Other employee benefits	1,237,270	1,237,270		
10 Payroll taxes	611,396	545,544	65,852	
11 Fees for services (nonemployees):				
a Management				
b Legal	13,574		13,574	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	949,854	811,115	138,739	
12 Advertising and promotion	19,435	11,339	8,096	
13 Office expenses	50,651	47,418	3,233	
14 Information technology				
15 Royalties				
16 Occupancy	582,154	545,097	37,057	
17 Travel	466,773	428,802	37,971	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,322	219	3,103	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	273,163	273,163		
23 Insurance	23,219	20,982	2,237	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a In-kind services	848,548	848,548		
b Fiscal service costs	811,781	772,463	39,318	
c Supplies & materials	456,805	359,468	97,337	
d direct benefits	119,815		119,815	
e All other expenses	157,065	99,666	57,399	
25 Total functional expenses. Add lines 1 through 24e	15,680,285	14,406,207	1,274,078	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,231,050	1	440,375
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,345,088	3	1,458,699
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	11,296	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	41,789	9	223,154
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,663,742		
	b Less: accumulated depreciation	10b 3,052,577	10c	2,611,165
	11 Investments—publicly traded securities	1,065,102	11	1,109,278
	12 Investments—other securities. See Part IV, line 11	453,159	12	465,959
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	9,145	15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,693,212	16	6,308,630	
Liabilities	17 Accounts payable and accrued expenses	880,211	17	1,046,797
	18 Grants payable		18	
	19 Deferred revenue	930,865	19	276,035
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,811,076	26	1,322,832
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		4,656,016	27	4,759,678
28 Net assets with donor restrictions		226,120	28	226,120
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		4,882,136	32	4,985,798
33 Total liabilities and net assets/fund balances		6,693,212	33	6,308,630

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,783,946
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,680,285
3	Revenue less expenses. Subtract line 2 from line 1	3	103,661
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,882,136
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,985,798

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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 on Schedule O and describe any steps taken to undergo such audits	X	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) Paula Sperrey	1.00									
Treasurer	0.00	X		X				0	0	0
(21) Representative Trey Stewart	1.00									
Director	0.00	X						0	0	0
(22) Patricia Sutherland	1.00									
Director	0.00	X						0	0	0
(23) Erik Vaughn	1.00									
Director	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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 ►

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

OMB No. 1545-0047

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

▶ **Attach to Form 990 or Form 990-EZ.****2019****Open to Public
Inspection**▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

Name of the organization

**AROOSTOOK COUNTY ACTION
PROGRAM, INC.**

Employer identification number

01-0315849**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2019

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,908,946	10,310,465	10,198,810	12,485,192	14,433,818	57,337,231
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	9,908,946	10,310,465	10,198,810	12,485,192	14,433,818	57,337,231
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						57,337,231

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	9,908,946	10,310,465	10,198,810	12,485,192	14,433,818	57,337,231
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	17,472	25,098	28,204	43,225	62,141	176,140
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.)					37,026	37,026
11 Total support. Add lines 7 through 10						57,550,397
12 Gross receipts from related activities, etc. (see instructions)					12	1,218,682

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 2019 (line 6, column (f) divided by line 11, column (f))	14	99.63 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.76 %
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <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?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See**

instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI

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

Schedule B**(Form 990, 990-EZ, or 990-PF)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2019▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

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

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

Special Rules

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- 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

Employer identification number

01-0315849**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	US Department of Agriculture 1400 Independence Ave, S.W. Washington DC 20250	\$ 1,494,125	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	US Department of Health and Human Services 200 Independence Ave, S.W. Washington DC 20201	\$ 7,253,904	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	US Department of Energy 1000 Independence Ave, S.W. Washington DC 20585	\$ 381,687	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	US Department of Labor 200 Constitution Ave, N.W. Washington DC 20210	\$ 596,883	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019**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.

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		247,655		247,655
b Buildings		3,891,262	2,026,872	1,864,390
c Leasehold improvements		170,481	170,481	
d Equipment		538,885	449,851	89,034
e Other		815,459	405,373	410,086
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,611,165

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	125,656	Market
(3) Other Certificates of deposit	340,303	Market
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	465,959	

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

Part 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	15,783,946
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	15,783,946
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	15,783,946

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	15,680,285
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	15,680,285
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	15,680,285

Part XIII Supplemental Information.

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

Part XIII Supplemental Information (continued)

Schedule D (Form 990) 2019

**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

2019**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
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.**Schedule I (Form 990) (2019)**

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Energy & Housing Services	6794	2,054,359			
2 Workforce Development	436	255,377			
3 Community Health	17471	778,300			
4 Early Care and Education	1228	523,675			
5					
6					
7					

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

See Schedule I Supplemental Information Worksheet

**SCHEDULE I
(Form 990)****Supplemental Information****2019**

For calendar year 2019, or tax year beginning

10/01/19

, and ending

09/30/20

Name of the organization

**AROOSTOOK COUNTY ACTION
PROGRAM, INC.**

Employer identification number

01-0315849**Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds**

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

Part IV - Additional Information

**ENERGY & 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 COUNSELING, FAMILY DEVELOPMENT ACCOUNTS, MICRO
BUSINESS LOANS, HEATING IMPROVEMENT.**

**WORKFORCE DEVELOPMENT - COUNSELING, FAMILY DEVELOPMENT ACCOUNTS, MICRO
BUSINESS LOANS, HEATING IMPROVEMENT.**

COMMUNITY HEALTH SERVICES - FOOD PROGRAMS AND HEALTH PROGRAMS.

FAMILY SERVICES - HEAD START CHILD CARE AND FOOD PROGRAMS.

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

Name of the organization

Noncash Contributions

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019**Open To Public
Inspection****AROOSTOOK COUNTY ACTION
PROGRAM, INC.**

Employer identification number

01-0315849**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()	X	1	787,201	
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2019

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

2019**Open to Public
Inspection**

Name of the organization

**AROOSTOOK COUNTY ACTION
PROGRAM, INC.**

Employer identification number

01-0315849**Form 990 - Organization's Mission**

Aroostook County Action Program, Inc. provides services and resources that help individuals and families achieve greater economic independence. As a leader, or in partnership with others, ACAP strengthens the community by responding to human needs.

Form 990, Part III, Line 4a - First Accomplishment

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.

Form 990, Part III, Line 4d - All Other Accomplishments

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

Name of the organization

Employer identification number

AROOSTOOK COUNTY ACTION

01-0315849

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 AROOSTOOK COUNTY RESIDENTS IN THE HEALTH INSURANCE MARKETPLACE.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
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, Line 12c - Enforcement of Conflicts Policy
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, Line 15a - Compensation Process for Top Official
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

Name of the organization

Employer identification number

AROOSTOOK COUNTY ACTION

01-0315849

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 2020.

Form 990, Part VI, Line 15b - Compensation Process for Officers

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 2020.

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

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.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Rounding \$ 1

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

Name of the organization

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

2019**Open to Public
Inspection****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
(1)					
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Dispro- portionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Mom CAP, LLC 771 Main Street Presque Isle ME 04769 26-4430349	Software	ME	N/A	Related				X	N/A		X	50.00
(2)												
(3)												
(4)												

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

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

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII

Supplemental Information.

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

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

OMB No. 1545-0172

2019Attachment
Sequence No. **179**

Name(s) shown on return

**AROOSTOOK COUNTY ACTION
PROGRAM, INC.**

Identifying number

01-0315849

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	273,163

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

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	273,163
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2019)

DAA

There are no amounts for Page 2

AROOSTOOK COUNTY ACTION PROGRAM, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

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Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Directors of
Aroostook County Action Program, Inc.

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Aroostook County Action Program, Inc. (a Maine nonprofit corporation), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Aroostook County Action Program, Inc. as of September 30, 2020 and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was 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 (CFR) 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. The 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 of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 9, 2021 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.

Chester M. Kearney

Presque Isle, Maine
June 9, 2021

AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2020

ASSETS

CURRENT ASSETS

Cash and equivalents	440,375
Accounts receivable, net	1,458,699
Investments	1,449,582
Weatherization work in process	60,204
Prepaid expenses	162,950
	<u>3,571,810</u>

FIXED ASSETS

Land, buildings and improvements	4,309,398
Vehicles and equipment	1,354,343
	<u>5,663,741</u>
Less: Accumulated depreciation	<u>(3,052,577)</u>
	<u>2,611,164</u>

OTHER ASSETS

Other long-term assets	<u>125,656</u>
	<u>125,656</u>

TOTAL ASSETS

6,308,630

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	222,121
Accrued expenses	824,676
Grant funds received in advance	276,035
	<u>1,322,832</u>

TOTAL CURRENT LIABILITIES

NET ASSETS

Without donor restrictions	4,759,678
With donor restrictions	<u>226,120</u>
	<u>4,985,798</u>

TOTAL NET ASSETS

TOTAL LIABILITIES AND NET ASSETS

6,308,630

See accompanying notes to financial statements

AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Government grants and contracts	12,804,484		12,804,484
Program fees	490,778		490,778
Contributions	494,603		494,603
Investment income	62,141		62,141
Other income	764,930		764,930
In-kind	787,201		787,201
	<u>15,404,137</u>	<u>-</u>	<u>15,404,137</u>
EXPENSES			
PROGRAM SERVICE EXPENSES			
Workforce development	1,681,702		1,681,702
Energy and housing services	4,056,232		4,056,232
Community health	1,881,244		1,881,244
Early care and education	6,725,681		6,725,681
TOTAL PROGRAM SERVICE EXPENSES	<u>14,344,859</u>		<u>14,344,859</u>
ADMINISTRATION AND GENERAL AND FUND RAISING	<u>1,137,200</u>		<u>1,137,200</u>
	<u>15,482,059</u>		<u>15,482,059</u>
INCOME FROM OPERATIONS	<u>(77,922)</u>	<u>-</u>	<u>(77,922)</u>
OTHER REVENUE (EXPENSE)			
Gain on the sale of assets	32,279		32,279
Grant funds for equipment/renovations purchased	347,530		347,530
Depreciation on assets purchased with grant funds	(198,225)		(198,225)
	<u>181,584</u>	<u>-</u>	<u>181,584</u>
CHANGE IN NET ASSETS	103,662	-	103,662
NET ASSETS AT BEGINNING OF YEAR	<u>4,656,016</u>	<u>226,120</u>	<u>4,882,136</u>
NET ASSETS AT END OF YEAR	<u>4,759,678</u>	<u>226,120</u>	<u>4,985,798</u>

See accompanying notes to financial statements

AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED SEPTEMBER 30, 2020

	PROGRAM SERVICES					SUPPORTING SERVICES	
	Workforce Development	Energy and Housing Services	Community Health	Early Care and Education	Total Program Services	Administration and General	Total
Personnel	939,039	1,162,190	708,342	4,390,305	7,199,876	875,712	8,075,588
Travel and vehicle operation	61,288	33,743	19,261	352,481	466,773	16,119	482,892
Occupancy costs	70,482	79,060	63,018	392,816	605,376	27,043	632,419
Consumable supplies	130,941	38,064	70,177	261,849	501,031	25,408	526,439
Minor equipment and renovations	3,437	16,468	4,657	-	24,562	-	24,562
Direct client benefits	255,377	2,054,359	778,300	523,675	3,611,711	14,173	3,625,884
Consultants and contractual services	152,543	643,505	149,741	17,639	963,428	122,718	1,086,146
Other	68,595	28,843	37,137	50,326	184,901	56,027	240,928
In-kind	-	-	50,611	736,590	787,201	-	787,201
Total expenses including grant funded equipment	1,681,702	4,056,232	1,881,244	6,725,681	14,344,859	1,137,200	15,482,059

See accompanying notes to financial statements

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from user fees	377,167
Cash received from grants and contracts	12,497,184
Cash received from donors	494,603
Cash received from other sources	764,930
Cash paid to suppliers and employees	(14,625,555)
Interest received	5,165
Net cash used in operating activities	<u>(486,506)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Repayment of revolving loans receivable	11,296
Proceeds from the sale of property and equipment	49,679
Purchase of property and equipment	<u>(365,144)</u>
Net cash used in investing activities	<u>(304,169)</u>
NET DECREASE IN CASH AND EQUIVALENTS	(790,675)
CASH, RESTRICTED CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>1,231,050</u>
CASH, RESTRICTED CASH AND EQUIVALENTS AT END OF YEAR	<u><u>440,375</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS	
TO NET CASH USED IN OPERATING ACTIVITIES	
Change in net assets	<u>103,662</u>
Adjustments to reconcile change in net assets	
to net cash used in operating activities	
Depreciation	273,162
Change in partnership equity interest	(7,527)
Unrealized gain on investments	(49,449)
Gain on the sale of assets	(32,279)
Changes in assets and liabilities	
Accounts receivable	(113,611)
Weatherization work in process	(51,059)
Prepaid expenses	(121,161)
Accounts payable and accrued expenses	(4,814)
Accrued compensation	171,400
Grant funds received in advance	<u>(654,830)</u>
	<u>(590,168)</u>
Net cash used in operating activities	<u><u>(486,506)</u></u>

See accompanying notes to financial statements

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS

(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 83% of ACAP's support for the year ended September 30, 2020 came from grants, contracts, and fees from the federal and state governments. Of those grants, 16% of direct federal funding was received from the U.S. Department of Health and Human Services for the Head Start program for the year ended September 30, 2020.

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 Accounting - The financial statements of Aroostook County Action Program, Inc. are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned and expenses are recognized when incurred.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Financial Statement Presentation - Aroostook County Action Program, Inc utilizes recommended accounting policies for Not-for-Profit Organizations. In August of 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* with the stated purpose of improving financial reporting by not-for-profit entities. This ASU reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, eliminates the requirement to prepare a reconciliation in the statement of cash flows when applying the direct method and requires disclosure of liquidity information within one year of financial position.

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.

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.

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.

Cash and Temporary Investments - 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.

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Fixed Assets – 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 statement of financial position is \$1,679,359 at September 30, 2020.

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.

In-Kind Contributions - In-kind contributions for supplies and professional services are recorded in the statement of activities as revenue and expenses in the period they are received. During the year ended September 30, 2020, ACAP received \$787,201 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, 2020, of \$61,347 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.

Functional Allocation of Expenses – The costs of program and supporting services activities have been summarized on a functional basis in the statement 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.

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 14.2% is based upon direct salaries and wages excluding all fringe benefits was approved and in effect from October 1, 2019 to September 30, 2020. Effective October 1, 2020, ACAP will be using a fixed rate of 18% on the basis of direct salaries and wages excluding all fringe benefits.

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

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, 2021. ACAP is currently evaluating the impact of the provisions of ASC 606.

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

(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, 2020, 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.

(3) INVESTMENTS

ACAP's investments as of September 30, 2020, consist of the following:

Certificates of deposit	\$ 340,303
Mutual funds	905,796
Common stocks	<u>203,483</u>
Total	<u>\$ 1,449,582</u>

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

Realized and unrealized gain	\$26,258
Interest and dividend income	<u>35,883</u>
Total	<u>\$ 62,141</u>

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(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.

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, 2020:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	
Certificates of deposit		\$ 340,303		\$ 340,303
Mutual funds	\$ 905,796			905,796
Common stocks	<u>203,483</u>			<u>203,483</u>
Total	<u>\$ 1,109,279</u>	<u>\$ 340,303</u>	<u>None</u>	<u>\$ 1,449,582</u>

At September 30, 2020, 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.

(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:

Federal programs	\$ 1,010,863
State and other programs	<u>447,836</u>
Sub-total	\$ 1,458,699
Less: Allowance for doubtful accounts	<u>\$ 0</u>
Total	<u>\$ 1,458,669</u>

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(6) FIXED ASSETS

The costs and related accumulated depreciation of fixed assets consists of the following:

	September 30, 2019	Additions	Retired	September 30, 2020
Land, buildings and improvements	\$ 4,281,465	\$ 45,333	\$ 17,400	\$ 4,309,398
Vehicles and equipment	<u>1,080,883</u>	<u>319,810</u>	<u>46,350</u>	<u>1,354,343</u>
	<u>5,362,348</u>	<u>365,143</u>	<u>63,750</u>	<u>5,663,741</u>
Less: Accumulated depreciation	<u>2,825,765</u>	<u>273,162</u>	<u>46,350</u>	<u>3,052,577</u>
Net property and equipment	<u>\$ 2,536,583</u>	<u>\$ 91,981</u>	<u>\$ 17,400</u>	<u>\$ 2,611,164</u>

(7) OPERATING LEASES

ACAP leases buildings under the terms of operating leases expiring in October 2021, March 2022 and December 2031. ACAP is liable for the cost of utilities under the lease agreements. Rent expense paid under these operating leases totaled \$169,481 for the year ended September 30, 2020.

Future minimum payments under the leases are as follows:

2021	\$ 169,482
2022	159,762
2023	152,742
2024	152,742
2025	152,742
Thereafter	<u>916,451</u>
Total	<u>\$ 1,703,921</u>

(8) LINE OF CREDIT

ACAP has a line-of-credit agreement of \$500,000 with a local bank, which expires June 30, 2021, and is secured by all accounts, contract rights, unrestricted equipment, unrestricted furniture and fixtures, and bears interest at the *Wall Street Journal* Prime Rate (3.25% as of September 30, 2020). There was no outstanding balance as of September 30, 2020.

(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 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 year ended September 30, 2020, the employer contributions to the plan amounted to \$166,015.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(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.

As of September 30, 2020 the revolving loan program under which the restrictions apply is no longer functional. Management is reviewing the terms of the program to determine if the net assets are available to be released from restriction upon the conclusion of the program.

(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, 2020, there was no known unrecorded contingent liabilities relating to compliance with the rules and regulations governing the funds, that management is aware of.

(12) RELATED PARTIES

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, 2020, the investment in MoM CAP, LLC was \$125,656 and is included in other long-term assets on the statement of financial position.

Under the terms of the LLC operating agreement either party can withdraw from the LLC provided that the parties gives notice within 90 days of MoM CAP's September year end. The agreement provides for the withdrawing party to be paid it's full equity interest upon withdrawal. As of June 9, 2020 ACAP has notified the LLC's member manager of its intent to withdraw effective September 30, 2021.

(13) GRANT AWARDS

At September 30, 2020, ACAP had received future funding commitments under various grants. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

(14) GRANT FUNDS RECEIVED IN ADVANCE

Occasionally, The Organization receives grant awards in advance of the funds being expended. When this is the case the recognition of revenue from the grants is deferred until it is expended toward its specified purpose. As of September 30, 2020 deferred grant revenues totaled \$276,035.

(15) 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, 2020:

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(15) LIQUIDITY AND AVAILABILITY (cont'd.)

Financial assets at year-end:

Cash and cash equivalents	\$ 440,375
Accounts and grants receivable, to be collected in less than one year	1,458,699
Investments	<u>1,449,582</u>
	<u>\$ 3,348,656</u>

Less amounts not available to be used within one year:

Grant funds received in advance, included in cash and cash equivalents	\$ 276,035
Accounts payable and accrued expenses	1,046,797
Net assets with donor restrictions included in cash and cash equivalents	<u>226,120</u>
	<u>\$ 1,548,952</u>

Financial assets available to meet general expenditures over the next twelve months

\$ 1,799,704

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.

(16) PAYROLL PROTECTION PROGRAM LOAN

On January 29, 2021 ACAP obtained a loan in the amount of \$1,546,929 from Katahdin Trust Company which was approved under the Small Business Administration's Payroll Protection Program. The loan was subject to the terms of the program as a first drawn loan and is expected to be fully forgiven upon application in 2021.

(17) SUBSEQUENT EVENTS

Management has considered subsequent events occurring through June 9, 2021, the date the financial statements were available to be issued, and determined that no additional adjustments or disclosures are required for the financial statements to be fairly stated.

(18) COVID-19

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of multiple businesses. To date management has noted no negative impact of the pandemic on operations, however, management continues to monitor the situation as restrictions begin to ease. The final related financial impact on ACAP's operations, both in the current period and long-term, cannot be reasonably estimated at this time.

SUPPLEMENTARY INFORMATION

AROOSTOOK COUNTY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	PROGRAM PERIOD	FEDERAL CFDA NUMBER	GRANTOR NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES RECOGNIZED
<i>U.S. Department of Agriculture</i>					
Pass through from Maine Department of Health and Human Services					
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10/01/19-09/30/20	10.557	CD8-20-4651	-	1,071,422
Breastfeeding Peer Counseling	10/01/19-09/30/20	10.557	CD8-20-4651	-	27,944
Total Federal Expenditures CFDA #10.557				-	1,099,366
Pass through from Maine Department of Health and Human Services					
WIC - Farmer's Market Nutrition Program	10/01/19-09/30/20	10.572	CD8-20-4651	-	3,851
Total Federal Expenditures CFDA #10.572				-	3,851
Pass through from Maine Department of Education					
Summer Food Service Program-National School Lunch Program	03/17/20-08/31/20	10.555	None	-	109,318
Total Federal Expenditures CFDA #10.555				-	109,318
Pass through from Maine Department of Education					
Child & Adult Care Food Program	10/01/19-09/30/20	10.558	FP-20-405	-	216,006
Total Federal Expenditures CFDA #10.558				-	216,006
Pass through from University of New England					
Supplemental Nutrition Assistance Program	10/01/19-09/30/20	10.561	OFI-20-351	-	65,584
Total Federal Expenditures CFDA #10.561				-	65,584
<i>Total U.S. Department of Agriculture</i>				-	1,494,125
<i>U.S. Department of Housing and Urban Development</i>					
CDBG - Entitlement Grants Cluster					
Pass through from Maine Department of Economic and Community Development and the City of Rockland, Maine					
Community Development Block Grant	04/01/18-06/01/19	14.218	None	-	3,583
Community Development Block Grant	04/01/19-06/30/20	14.218	None	-	99,427
Community Development Block Grant	07/01/20-06/30/21	14.218	None	-	55,892
Total Federal Expenditures CDBG Entitlement Grants Cluster CFDA #14.218				-	158,902
Housing Voucher Cluster					
Pass through from Maine State Housing Authority					
Building Family Futures	04/16/18-04/15/20	14.871	None	-	14,780
Total Federal Expenditures Housing Voucher Cluster CFDA #14.871				-	14,780
Pass through from Maine State Housing Authority					
Lead Hazard Reduction Demonstration Grant	03/13/17-10/16/19	14.905	MELHD0298-16	-	40
Lead Hazard Reduction Demonstration Grant	04/16/18-04/15/20	14.905	MELHD0298-18	-	38,591
Total Federal Expenditures CFDA #14.905				-	38,631
<i>Total U.S. Department of Housing and Urban Development</i>					212,313

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (cont'd.)

U.S. Department of Labor		YEAR ENDED SEPTEMBER 30, 2020			
WIOA Cluster					
Pass through from Northeastern Workforce Development Board					
Workforce Innovation & Opportunity Act - Adult	07/01/18-06/30/20	17.258	None	-	171,264
Workforce Innovation & Opportunity Act - Adult	07/01/19-06/30/20	17.258	None	-	54,957
Total Federal Expenditures CFDA #17.258				-	226,221
Pass through from Northeastern Workforce Development Board					
Workforce Innovation & Opportunity Act - Youth	07/01/18-06/30/20	17.259	None	-	119,933
Workforce Innovation & Opportunity Act - Youth	07/01/19-06/30/20	17.259	None	-	57,352
Total Federal Expenditures CFDA #17.259				-	177,285
Pass through from Northeastern Workforce Development Board					
Workforce Innovation & Opportunity Act - Dislocated Worker	07/01/18-06/30/20	17.278	None	-	63,027
Workforce Innovation & Opportunity Act - Dislocated Worker	07/01/19-06/30/20	17.278	None	-	17,403
Total Federal Expenditures CFDA #17.259				-	80,430
Total Federal Expenditures WIOA Cluster CFDA #17.258, #17.259, #17.278					483,936
Pass through from Northeastern Workforce Development Board					
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	03/01/20-12/31/21	17.277	12A 20200318-2546	-	45,054
Total Federal Expenditures CFDA #17.277				-	45,054
Pass through from Maine Department of Labor					
Women in Apprenticeship Program	10/01/19-03/31/20	17.261	WB-32580-18-60-A-23	-	67,893
Total Federal Expenditures CFDA #17.277				-	67,893
Total U.S. Department of Labor				-	596,883
U.S. Department of Energy					
Pass through from Maine State Housing Authority					
Weatherization Assistance for Low-income	04/01/19-03/31/20	81.042	None	-	232,842
Weatherization Assistance for Low-income	04/01/20-03/31/21	81.042	None	-	148,845
Total Federal Expenditures CFDA #81.042				-	381,687
Total U.S. Department of Energy				-	381,687
U.S. Department of the Treasury					
Pass through from Maine State Housing Authority and the City of Rockland, Maine					
COVID 19 Relief Fund - Rent Relief	08/01/20-03/31/22	21.019	None	-	284,540
Total Federal Expenditures CFDA #81.042				-	284,540
Total U.S. Department of the Treasury				-	284,540
U.S. Department of Health and Human Services					
Direct Award					
Drug-Free Communities Support Program	09/30/19-09/29/20	93.276	6H79SP020986-05M003	-	108,876
Total Federal Expenditures CFDA #93.276				-	108,876
Pass through from Western Maine Community Action					
Cooperative Agreement to Support Navigators in Exchanges	09/03/19-12/31/20	93.332	None	-	14,085
Total Federal Expenditures CFDA #93.332				-	14,085

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (cont'd.)

YEAR ENDED SEPTEMBER 30, 2020

U.S. Department of Health and Human Services (cont'd.)

Pass through from Maine Department of Health and Human Services

COVID-19 Social Supports

Total Federal Expenditures CFDA #93.332

06/01/20-11/30/20	93.323	10A 20200528*3537	-	556
			-	556

TANF Cluster

Pass through from Maine Department of Health and Human Services

Temporary Assistance to Needy Families

07/01/18-06/30/20	93.558	CFS-19-2106	-	78,135
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Pass through from Opportunity Alliance

Temporary Assistance to Needy Families

Total Federal Expenditures TANF Cluster CFDA #93.558

10/01/19-11/30/19	93.558	CDC-17-4416	-	6,476
			-	84,611

Pass through from Maine Department of Health and Human Services

Community Services Block Grant

CARES ACT - Community Services Block Grant

Total Federal Expenditures CFDA #93.569

10/01/19-09/30/20	93.569	CFS-20-7000A	-	377,507
01/20/20-09/30/22	93.569	CFS-20-7100	-	58,356
			-	435,863

Direct Award

Head Start

Head Start

Total Federal Expenditures CFDA #93.600

06/01/19-05/31/20	93.600	01CH010192401	-	2,942,145
06/01/20-05/31/21	93.600	01CH01092402	-	1,494,118
			-	4,436,263

Pass through from Maine State Housing Authority

LIHEAP/Other Benefits & Administration

LIHEAP/Other Benefits & Administration

LIHEAP Weatherization Program

LIHEAP Weatherization Program

LIHEAP Weatherization Program

LIHEAP/CHIP

LIHEAP/CHIP

LIHEAP/CHIP

Assurance 16

LIHEAP

Total Federal Expenditures CFDA #93.569

07/01/18-03/31/20	93.568	None	-	85,698
07/01/19-09/30/20	93.568	None	-	475,730
10/01/17-03/31/21	93.568	None	-	211,185
10/01/18-03/31/22	93.568	None	-	69,984
10/01/19-03/31/22	93.568	None	-	17,206
10/01/17-03/31/21	93.568	None	-	776,145
10/01/18-03/31/22	93.568	None	-	160,052
10/01/19-03/31/22	93.568	None	-	35,737
10/01/19-03/31/22	93.568	None	-	167,591
	93.568	None	-	3,372,947
			-	5,372,275

Direct Award

Rural Health Care Services Outreach

Rural Health Care Services Outreach

Total Federal Expenditures CFDA #93.912

05/01/19-04/30/20	93.912	D04RH31769-02-01	-	97,305
05/01/20-04/30/21	93.912	D04RH31769-03-02	-	77,017
			-	174,322

Total U.S. Department of Health and Human Services

TOTAL EXPENDITURES OF FEDERAL AWARDS

-	10,626,851
-	13,596,399

See Independent Auditor's Report

See notes to financial statements and schedule of expenditures of federal awards

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2020

(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, 2020. 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.

(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.

(3) INDIRECT COSTS

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, 2020.

(4) PROGRAM OPERATIONS

Included in CFDA #93.568 are client benefits paid by the State of Maine of \$3,372,947. This amount is not included in the statement of activities.

AROOSTOOK COUNTY ACTION PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

- | | | | | |
|--|-------|-----|---|----|
| • Material weakness(es) identified | _____ | Yes | X | No |
| • Significant deficiency(ies) identified | _____ | Yes | X | No |

Noncompliance material to financial statements noted? _____ X _____ No

Federal Awards

Internal control over major programs:

- | | | | | |
|--|-------|-----|---|----|
| • Material weakness(es) identified | _____ | Yes | X | No |
| • Significant deficiency(ies) identified | _____ | Yes | X | No |

Type of auditor's report issued on compliance for major programs: *Unmodified Opinion*

- | | | | | |
|--|-------|-----|---|----|
| • Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? | _____ | Yes | X | No |
|--|-------|-----|---|----|

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>	<u>Expenditures</u>
93.568	U.S. Department of Health & Human Services LIHEAP	\$5,372,275
10.557	U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	\$1,099,366

Dollar threshold to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

AROOSTOOK COUNTY ACTION PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no audit findings for the year ended September 30, 2020.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no audit findings or questioned costs for the year ended September 30, 2020.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

A D D I T I O N A L R E P O R T S



Chester M. Kearney

Certified Public Accountants

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Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Directors of
Aroostook County Action Program, Inc.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aroostook County Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 9, 2021.

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) as a basis for designing 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 of or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 over financial reporting 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Chester M. Kearney

Presque Isle, Maine
June 9, 2021



Chester M. Kearney

Certified Public Accountants

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Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Trustees of the
Aroostook County Action Program, Inc.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 *OMB Compliance Supplement* that could have a direct and material effect on each of Aroostook County Action Program, Inc.'s major federal programs for the year ended September 30, 2020. Aroostook County Action Program's major federal programs are 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 each of Aroostook County Action Program, Inc.'s major federal programs 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 of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) 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'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 each major federal program. However, our audit does not provide a legal determination of Aroostook County Action Program, Inc.'s compliance.

Opinion on Each Major Federal Program

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 each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of Aroostook County Action Program, Inc. 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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'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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
June 9, 2021