

AROOSTOOK COUNTY ACTION PROGRAM, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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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 statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

##### *Management's Responsibility for the Financial Statements*

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

##### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audits. 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 opinions.

### *Opinions*

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, 2021 and 2020 and the changes in net assets and its cash flows for the years 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 May 5, 2022 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  
May 5, 2022



AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and equivalents	3,767,571	440,375
Accounts receivable, net	1,626,003	1,458,699
Investments	1,393,559	1,449,582
Weatherization work in process	36,721	60,204
Prepaid expenses	178,705	162,950
	<u>7,002,559</u>	<u>3,571,810</u>
FIXED ASSETS		
Land, buildings and improvements	4,939,688	4,309,398
Vehicles and equipment	1,422,038	1,354,343
	<u>6,361,726</u>	<u>5,663,741</u>
Less: Accumulated depreciation	<u>(3,368,934)</u>	<u>(3,052,577)</u>
	<u>2,992,792</u>	<u>2,611,164</u>
OTHER ASSETS		
Other long-term assets	129,535	125,656
	<u>129,535</u>	<u>125,656</u>
TOTAL ASSETS	<u>10,124,886</u>	<u>6,308,630</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	949,977	222,121
Accrued expenses	649,010	824,676
Current portion of long-term debt	119,384	-
Grant funds received in advance	2,185,143	276,035
TOTAL CURRENT LIABILITIES	<u>3,903,514</u>	<u>1,322,832</u>
LONG-TERM LIABILITIES		
PPP Loan, net of current portion	1,427,544	
TOTAL LONG-TERM LIABILITIES	<u>1,427,544</u>	
TOTAL LIABILITIES	<u>5,331,058</u>	<u>1,322,832</u>
NET ASSETS		
Without donor restrictions	4,793,828	4,759,678
With donor restrictions	-	226,120
TOTAL NET ASSETS	<u>4,793,828</u>	<u>4,985,798</u>
TOTAL LIABILITIES AND NET ASSETS	<u>10,124,886</u>	<u>6,308,630</u>

See accompanying notes to financial statements

AROOSTOOK COUNTY ACTION PROGRAM, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Government grants and contracts	19,232,609		19,232,609
Program fees	625,727		625,727
Contributions	264,364		264,364
Investment income	228,523		228,523
Other income	333,133		333,133
In-kind	729,455		729,455
	<u>21,413,811</u>		<u>21,413,811</u>
EXPENSES			
PROGRAM SERVICE EXPENSES			
Workforce development	3,513,872		3,513,872
Energy and housing services	9,450,924		9,450,924
Community health	2,164,959		2,164,959
Early care and education	5,883,871		5,883,871
TOTAL PROGRAM SERVICE EXPENSES	<u>21,013,626</u>		<u>21,013,626</u>
ADMINISTRATION AND GENERAL AND FUND RAISING	839,580		839,580
	<u>21,853,206</u>		<u>21,853,206</u>
DECREASE IN NET ASSETS FROM OPERATIONS	<u>(439,395)</u>		<u>(439,395)</u>
OTHER REVENUE (EXPENSE)			
Grant funds for equipment/renovations purchased	461,509		461,509
Depreciation on assets purchased with grant funds	(214,084)		(214,084)
	<u>247,425</u>		<u>247,425</u>
NET ASSETS TRANSFERRED TO (FROM) UNRESTRICTED FUNDS	<u>226,120</u>	<u>(226,120)</u>	<u>-</u>
INCREASE / (DECREASE) IN NET ASSETS	34,150	(226,120)	(191,970)
NET ASSETS AT BEGINNING OF YEAR	<u>4,759,678</u>	<u>226,120</u>	<u>4,985,798</u>
NET ASSETS AT END OF YEAR	<u>4,793,828</u>	<u>-</u>	<u>4,793,828</u>

See 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>
DECREASE IN NET ASSETS 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>
INCREASE 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, 2021

	PROGRAM SERVICES					SUPPORTING SERVICES	
	Workforce Development	Energy and Housing Services	Community Health	Early Care and Education	Total Program Services	Administration and General	Total
Personnel	2,096,228	1,829,986	689,385	3,545,643	8,161,242	626,270	8,787,512
Travel and vehicle operation	25,227	29,829	8,595	59,170	122,821	(570)	122,251
Occupancy costs	95,647	94,227	49,055	558,378	797,307	24,756	822,063
Consumable supplies	90,091	80,806	65,651	247,096	483,644	23,820	507,464
Minor equipment and renovations	-	-	640	-	640	-	640
Direct client benefits	251,024	6,152,092	720,894	540,358	7,664,368	8,036	7,672,404
Consultants and contractual services	617,368	983,646	123,172	42,036	1,766,222	90,312	1,856,534
Other	338,287	280,338	176,222	493,080	1,287,927	49,199	1,337,126
In-kind	-	-	331,345	398,110	729,455	17,757	747,212
Total expenses including grant funded equipment	3,513,872	9,450,924	2,164,959	5,883,871	21,013,626	839,580	21,853,206

See accompanying notes to financial statements

Chester M. Kearney, Certified Public Accountants



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.

STATEMENTS OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user fees	458,423	377,167
Cash received from grants and contracts	21,603,226	12,497,184
Cash received from donors	264,364	494,603
Cash received from other sources	333,133	764,930
Cash paid to suppliers and employees	(20,461,560)	(14,625,555)
Interest & dividends received	10,667	5,165
Net cash provided by / (used in) operating activities	<u>2,208,253</u>	<u>(486,506)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash provided by sale of investments	270,000	-
Repayment of revolving loans receivable	-	11,296
Proceeds from the sale of property and equipment	-	49,679
Purchase of property and equipment	(697,985)	(365,144)
Net cash used in investing activities	<u>(427,985)</u>	<u>(304,169)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
PPP loan proceeds	1,546,928	
Net cash provided by financing activities	<u>1,546,928</u>	
NET INCREASE / (DECREASE) IN CASH AND EQUIVALENTS	3,327,196	(790,675)
CASH, RESTRICTED CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>440,375</u>	<u>1,231,050</u>
CASH, RESTRICTED CASH AND EQUIVALENTS AT END OF YEAR	<u><u>3,767,571</u></u>	<u><u>440,375</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS		
TO NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES		
Increase / (Decrease) in net assets	(191,970)	103,662
Adjustments to reconcile change in net assets		
to net cash provided by / (used in) operating activities		
Depreciation	316,357	273,162
Change in partnership equity interest	(3,879)	(7,527)
Unrealized gain on investments	(185,780)	(49,449)
Gain on the sale of assets	-	(32,279)
Investment earnings reinvested	(28,197)	-
Changes in assets and liabilities		
Accounts receivable	(167,304)	(113,611)
Weatherization work in process	23,483	(51,059)
Prepaid expenses	(15,755)	(121,161)
Accounts payable and accrued expenses	727,856	(4,814)
Accrued compensation	(175,666)	171,400
Grant funds received in advance	1,909,108	(654,830)
	<u>2,400,223</u>	<u>(590,168)</u>
Net cash provided by / (used in) operating activities	<u><u>2,208,253</u></u>	<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 90% and 83% of ACAP's support for the year ended September 30, 2021 and 2020, respectively, came from grants, contracts, and fees from the federal and state governments. Of those grants, 18% and 16% of direct federal funding was received from the U.S. Department of Health and Human Services for the Head Start program for the years ended September 30, 2021 and 2020 respectively.

A basic description of the programs is as follows:

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

Energy and Housing Services - Energy and Housing Services include energy assistance, such as Low-Income Home Energy Assistance (LIHEAP), Energy Crisis Intervention (ECIP), Low-Income Assistance (LIAP), Rental assistance, 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.



AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

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

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.

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 - In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* ("Topic 606"). The ASU and all subsequently issued clarifying ASU's replaced most existing revenue recognition guidance in accounting principles generally accepted in the United States of America. Topic 606 requires that the Organization identify the contract with a customer, identify separate performance obligations within the contract, determine the transaction price, allocate the transaction price to each performance obligation, and recognize revenue as the performance obligations are satisfied. Topic 606 also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective October 1, 2020, the first day of the Organization's fiscal year, using a modified retrospective transition approach.

The Organization employed the use of certain practical expedients in adopting ASC 606, as follows:

- For client services that are billed on a time-and-expense incurred or per unit basis and revenue is recognized over time, the Organization recognizes revenue at the amount to which it has the right to invoice for services performed.
- Incremental costs related to obtaining clients are expensed as incurred, as they would otherwise be amortized over less than one year.

The adoption of ASC 606 did not have a significant impact on the Organization's financial statements. The majority of the Organization's revenues are derived from government grants and contracts and donations which are non-exchange transactions. Revenues that do contain a performance obligation typically consist of a single performance obligation which is typically satisfied at the conclusion of the consumer encounter. Revenue is measured based on a consideration specified in a contract with a consumer, and excludes any amounts collected on behalf of third parties.

Based on the Organization's evaluation process and review of its contracts with consumers, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard. Accordingly, the adoption of Topic 606 did not result in any changes in the accompanying financial statement line items comprising the Statements of Activities and had no effect on beginning net assets as of the date of initial adoption, October 1, 2020.



AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

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

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 when invoices are sent 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.

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.

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

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

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 \$1,588,197 and \$1,679,359 at September 30, 2021 and 2020 respectively.

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 years ended September 30, 2021 and 2020, ACAP received \$729,455 and \$787,201 of such contributions, primarily for its community health and early care and education programs. In addition, ACAP received contributions of nonprofessional volunteer services during the years ended September 30, 2021 and 2020, of \$400,910 and \$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 18% is based upon direct salaries and wages excluding all fringe benefits was approved and in effect from October 1, 2020 to September 30, 2021. The fixed rate was 14.2% for the year ended September 30, 2020. Effective October 1, 2021, ACAP will be also using a fixed rate of 18% on the basis of direct salaries and wages excluding all fringe benefits.

Federal Income Tax - The Organization is classified as an exempt Organization for federal income taxes under Internal Revenue Code Section 501(c)(3).

The Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Management believes there were no activities subject to tax on unrelated business income.



AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

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

The Organization's tax returns are subject to review and examination by federal and state authorities. No examinations have been conducted by the Federal or State taxing authorities and no correspondence has been received from these authorities.

Recent Accounting Pronouncements – 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 years ending after December 15, 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. Cash balances at Katahdin Trust Company in excess of FDIC limits are collateralized by pledged securities. As of September 30, 2021 and 2020 the amount exceeding FDIC limits at Katahdin Trust Company was \$3,230,259 and \$0 respectively. 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, consist of the following:

	<u>2021</u>	<u>2020</u>
Certificates of deposit	\$ 343,989	\$ 340,303
Mutual funds	855,622	905,796
Common stocks	<u>193,948</u>	<u>203,483</u>
Total	<u>\$ 1,393,559</u>	<u>\$ 1,449,582</u>

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

	<u>2021</u>	<u>2020</u>
Realized and unrealized gain	\$ 189,659	\$ 26,258
Interest and dividend income	<u>38,864</u>	<u>35,883</u>
Total	<u>\$ 228,523</u>	<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 tables present the balances of assets measured at fair value on a recurring basis by level within the fair value hierarchy as of September 30, 2021 and 2020:

	Fair Value Measurements Using			Fair Value
	Level 1	Level 2	Level 3	
<b>2021</b>				
Certificates of deposit		\$ 343,989		\$ 343,989
Mutual funds	\$ 855,622			855,622
Common stocks	193,948			193,948
Total	<u>\$ 1,049,570</u>	<u>\$ 343,989</u>	<u>None</u>	<u>\$ 1,393,559</u>
<b>2020</b>				
Certificates of deposit		\$ 340,303		\$ 340,303
Mutual funds	\$ 905,796			905,796
Common stocks	203,483			203,483
Total	<u>\$ 1,109,279</u>	<u>\$ 340,303</u>	<u>None</u>	<u>\$ 1,449,582</u>

At September 30, 2021 or 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:

	<u>2021</u>	<u>2020</u>
Federal programs	\$ 1,328,660	\$ 1,010,863
State and other programs	<u>297,343</u>	<u>447,836</u>
Sub-total	\$ 1,626,003	\$ 1,458,699
Less: Allowance for doubtful accounts	\$ <u>0</u>	\$ <u>0</u>
Total	<u>\$ 1,626,003</u>	<u>\$ 1,458,699</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, 2020	Additions	Retired	September 30, 2021
Land, buildings and improvements	\$ 4,309,398	\$ 630,290		\$ 4,939,688
Vehicles and equipment	<u>1,354,343</u>	<u>67,695</u>		<u>1,422,038</u>
	<u>5,663,741</u>	<u>697,985</u>		<u>6,361,726</u>
Less: Accumulated depreciation	<u>3,052,577</u>	<u>316,357</u>		<u>3,368,934</u>
Net property and equipment	<u>\$ 2,611,164</u>	<u>\$ 381,628</u>		<u>\$ 2,992,792</u>

(7) LONG-TERM DEBT

Long-term debt consists of the following:

1.0% note payable to Katahdin Trust Company, guaranteed under the Paycheck Protection Program (PPP) by the U.S. Small Business Administration (SBA); payable in monthly installments of \$536,298 beginning June 2022. The note was fully forgiven under the PPP by the SBA in March of 2022. See Note #19.	<u>\$ 1,546,928</u>
Less current portion	<u>119,384</u>
	<u>\$ 1,427,544</u>

Long-term debt was scheduled to mature as follows prior to the loan being fully forgiven:

<u>Year ending September 30,</u>	<u>Amount</u>
2022	\$ 119,384
2023	423,231
2024	427,483
2025	431,778
2026	<u>145,052</u>
	<u>\$ 1,546,928</u>

(8) OPERATING LEASES

ACAP leases buildings and equipment under the terms of operating leases expiring at various times between April 2022 and August 2026. ACAP is liable for the cost of utilities under the lease agreements. Rent expense paid under these operating leases totaled \$243,196 for the year ended September 30, 2021.

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(8) OPERATING LEASES (cont'd.)

Future minimum payments under the leases are as follows:

2022	\$ 236,597
2023	176,017
2024	161,017
2025	156,705
2026	<u>64,679</u>
Total	<u>\$ 795,015</u>

(9) LINE OF CREDIT

ACAP has a line-of-credit agreement of \$500,000 with a local bank, which expires June 30, 2022, 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, 2021). There was no outstanding balance as of September 30, 2021 or 2020. It is expected that the line will be renewed upon expiration in June 2022.

(10) 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 years ended September 30, 2021 and 2020, the employer contributions to the plan amounted to \$176,665 and \$166,015 respectively.

(11) 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 applied was no longer functional. Having reviewed the terms of the program, management determined the net assets were available to be released from restrictions, and transferred the net asset balance to net assets without restrictions as of October 1, 2021.

(12) 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, 2021 and 2020, there was no known unrecorded contingent liabilities relating to compliance with the rules and regulations governing the funds, that management is aware of.

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(12) COMMITMENTS AND CONTINGENCIES (cont'd.)

On December 9, 2021, the Organization entered into a purchase and sale agreement with Facilities, Inc. to purchase real estate located at 1 Edgemont Drive in Presque Isle, Maine for \$700,000. The Organization anticipates utilizing local financial institutions to finance the purchase.

(13) 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, 2021 and 2020, the investment in MoM CAP, LLC was \$129,535 and \$125,656, respectively, 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. On March 7, 2022 Penquis CAP, the other 50% owner, gave notice of its intention to withdraw and dissolve the organization.

(14) GRANT AWARDS

At September 30, 2021, ACAP had received future funding commitments under various grants. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

(15) 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, 2021 and 2020 deferred grant revenues totaled \$2,185,143 and \$276,035 respectively.

(16) 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 3,767,571	\$ 440,375
Accounts and grants receivable, to be collected in less than one year	1,626,003	1,458,699
Investments	1,393,559	1,449,582
	<u>\$ 6,787,133</u>	<u>\$ 3,348,656</u>



AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

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

Less amounts not available to be used within one year:

Grant funds received in advance, included in cash and cash equivalents	\$ 2,185,143	\$ 276,035
Accounts payable and accrued expenses	1,598,987	1,046,797
Net assets with donor restrictions included in cash and cash equivalents	0	226,120
	<u>\$ 3,784,130</u>	<u>\$ 1,548,952</u>

Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,003,003</u>	<u>\$ 1,799,704</u>
---	---------------------	---------------------

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.

(17) SUBSEQUENT EVENTS

Management has considered subsequent events occurring through May 5, 2022, 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.

(19) PAYROLL PROTECTION LOAN

The Organization received a loan from Katahdin Trust Company totaling \$1,546,928 under the Payroll Protection Program established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan was subject to a note dated January 1, 2021. The Organization applied for, and was notified on March 24, 2022 that, \$1,546,928 in eligible expenditures for payroll expenses described in the CARES Act has been forgiven.



SUPPLEMENTARY INFORMATION

AROOSTOOK COUNTY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2021

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)	10/01/20-09/30/20	10.557	CD8-20-4651		25,835
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10/01/20-09/30/21	10.557	CD8-21-4651	-	277,106
Breastfeeding Peer Counseling	10/01/20-09/30/21	10.557	CD8-21-4651	-	12,788
Total Federal Expenditures CFDA #10.557				-	315,729
Pass through from Maine Department of Health and Human Services					
WIC - Farmer's Market Nutrition Program	10/01/20-09/30/21	10.572	CD8-21-4651	-	721
Total Federal Expenditures CFDA #10.572				-	721
<i>Child Nutrition Cluster</i>					
Pass through from Maine Department of Education					
Summer Food Service Program-National School Lunch Program	06/01/21-08/31/21	10.555	None	-	9,533
Total Federal Expenditures - Child Nutrition Cluster - CFDA #10.555				-	9,533
Pass through from Maine Department of Education					
Child & Adult Care Food Program	10/01/20-09/30/21	10.558	FP-20-405	-	414,450
Total Federal Expenditures - CFDA #10.558				-	414,450
<i>SNAP Cluster</i>					
Pass through from Maine Department of Health and Human Services					
Supplemental Nutrition Assistance Program	05/01/21-09/30/22	10.561	OFI-21-014A	-	1,249
Pass through from University of New England					
Supplemental Nutrition Assistance Program	10/01/20-09/30/21	10.561	OFI-22-351	-	73,022
Total Federal Expenditures - SNAP Cluster - CFDA #10.561				-	74,271
<i>Total U.S. Department of Agriculture</i>				-	814,704
<i>U.S. Department of Housing and Urban Development</i>					
<i>CDBG - Entitlement Grants Cluster</i>					
Pass through from Maine Department of Economic and Community Development and the City of Rockland, Maine					
Community Development Block Grant	04/01/20-03/31/22	14.218	None	-	314,887
Total Federal Expenditures CDBG Entitlement Grants Cluster CFDA #14.218				-	314,887
Pass through from Maine State Housing Authority					
Lead Hazard Reduction Demonstration Grant	02/03/20-08/03/23	14.905	None	-	1,706
Total Federal Expenditures CFDA #14.905				-	1,706
<i>Total U.S. Department of Housing and Urban Development</i>					316,593

See accompanying notes to financial statements

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.

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

YEAR ENDED SEPTEMBER 30, 2021

U.S. Department of Labor

WIOA Cluster

Pass through from Northeastern Workforce Development Board

Workforce Innovation & Opportunity Act - Adult	07/01/20-06/30/22	17.258	None	-	164,373
Workforce Innovation & Opportunity Act - Adult	07/01/19-06/30/20	17.258	None	-	99,563
Total Federal Expenditures CFDA #17.258				-	263,936

Pass through from Northeastern Workforce Development Board

Workforce Innovation & Opportunity Act - Youth	07/01/20-06/30/22	17.259	None	-	131,547
Workforce Innovation & Opportunity Act - Youth	07/01/19-06/30/20	17.259	None	-	107,321
Total Federal Expenditures CFDA #17.259				-	238,868

Pass through from Northeastern Workforce Development Board

Workforce Innovation & Opportunity Act - Dislocated Worker	07/01/20-06/30/22	17.278	None	-	35,203
Workforce Innovation & Opportunity Act - Dislocated Worker	07/01/19-06/30/20	17.278	None	-	67,270
Total Federal Expenditures CFDA #17.278				-	102,473

Total Federal Expenditures WIOA Cluster CFDA #17.258, #17.259, #17.278

605,277

Pass through from Northeastern Workforce Development Board

WIOA National Dislocated Worker Grants / WIA National Emergency Grants	03/01/20-12/31/22	17.277	12A 20200318-2546	-	150,341
Total Federal Expenditures CFDA #17.277				-	150,341

Total U.S. Department of Labor

755,618

U.S. Department of Energy

Pass through from Maine State Housing Authority

Weatherization Assistance for Low-income	04/01/21-03/31/22	81.042	None	-	237,418
Weatherization Assistance for Low-income	04/01/20-03/31/21	81.042	None	-	284,837
Total Federal Expenditures CFDA #81.042				-	522,255

Total U.S. Department of Energy

522,255

U.S. Department of the Treasury

Pass through from Maine State Housing Authority

COVID 19 Relief Fund - Rent Relief	08/01/20-03/31/22	21.019	None	-	1,090,857
Total Federal Expenditures CFDA #21.019				-	1,090,857

Pass through from Maine State Housing Authority

COVID - Emergency Rental Assistance Program	Major Program	01/01/21-12/31/21	21.023	None	3,433,900
COVID - Emergency Rental Assistance Program	Major Program	08/02/21-10/31/22	21.023	None	1,542,795
COVID - Housing Stability	Major Program	01/01/21-12/31/21	21.023	None	29,680
COVID - Housing Stability	Major Program	08/02/21-10/31/22	21.023	None	12,664
Total Federal Expenditures CFDA #21.023				-	5,019,039

Total U.S. Department of the Treasury

6,109,896

U.S. Department of Health and Human Services

Direct Award

Drug-Free Communities Support Program		10/01/19-12/30/20	93.276	5H79SP020986-05	23,794
Drug-Free Communities Support Program		12/31/20-09/30/21	93.276	1 NH28CE003050-01-00	119,854
Total Federal Expenditures CFDA #93.276				-	143,648

See accompanying notes to financial statements

Chester M. Kearney, Certified Public Accountants



AROOSTOOK COUNTY ACTION PROGRAM, INC.

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

YEAR ENDED SEPTEMBER 30, 2021

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

Pass through from Maine Department of Health and Human Services

COVID-19 Social Supports	06/01/20-01/31/21	93.323	COM-20-4000		3,261
COVID-19 Social Supports	02/01/21-12/31/21	93.323	COM-21-5008	-	16,432
Total Federal Expenditures CFDA #93.323				-	19,693

Pass through from Western Maine Community Action

Cooperative Agreement to Support Navigators in Exchanges	09/03/19-12/31/20	93.332	NAV 19-001-0632551	-	1,500
Cooperative Agreement to Support Navigators in Exchanges	11/01/20-10/31/21	93.332	COM-21-5500	-	7,148
Total Federal Expenditures CFDA #93.332				-	8,648

Pass through from Maine Department of Health and Human Services

Capacity Building Assistance to Strengthen Immunization Infrastructure	02/01/21-12/31/21	93.539	COM-21-5701A	-	43,284
Total Federal Expenditures CFDA #93.539					

TANF Cluster

Pass through from Maine Department of Health and Human Services

Temporary Assistance to Needy Families - Whole Family	07/01/21-06/30/23	93.558	OFI-22-400	-	15,627
Temporary Assistance to Needy Families - Improving Outcomes for Youth	07/01/21-09/30/22	93.558	CFS-22-2116	-	35,011
Total Federal Expenditures TANF Cluster CFDA #93.558				-	50,638

Pass through from Maine Department of Health and Human Services

Community Services Block Grant	10/01/20-09/30/21	93.569	CFS-20-7000A	-	376,536
CARES ACT - Community Services Block Grant	01/20/20-09/30/22	93.569	CFS-20-7100	-	175,903
Total Federal Expenditures CFDA #93.569				-	552,439

Direct Award

Head Start - ARPA/CRRSSA	04/01/21-03/31/23	93.600	01HE000840-01-01		161,759
Head Start	06/01/20-05/31/21	93.600	01CH010924-02	-	2,418,362
Covid - Head Start	06/01/20-05/31/21	93.600	01CH010924-02	-	100,330
Head Start	06/01/21-05/31/22	93.600	01CH010924-03	-	1,307,429
Total Federal Expenditures CFDA #93.600				-	3,987,880

Pass through from Maine State Housing Authority

LIHEAP/Other Benefits & Administration	07/01/20-09/30/21	93.568	None	-	626,526
LIHEAP Weatherization Program	10/01/19-03/31/22	93.568	None	-	98,740
LIHEAP Weatherization Program	10/01/20-09/30/23	93.568	None	-	60,528
LIHEAP/CHIP	10/01/18-03/31/22	93.568	None	-	537,421
LIHEAP/CHIP	10/01/19-03/31/22	93.568	None	-	300,981
LIHEAP/Heat pump program	07/01/21-03/31/24	93.568	None	-	349,406
Assurance 16	10/01/21-09/30/22	93.568	None	-	133,765
LIHEAP	10/1/20-09/30/21	93.568	None	-	6,090,799
Total Federal Expenditures CFDA #93.568				-	8,198,166

Direct Award

Rural Health Care Services Outreach	05/01/20-12/31/21	93.912	D04RH31769-03-02	-	155,593
Total Federal Expenditures CFDA #93.912				-	155,593

Total U.S. Department of Health and Human Services

TOTAL EXPENDITURES OF FEDERAL AWARDS

See accompanying notes to financial statements

Chester M. Kearney, Certified Public Accountants

AROOSTOOK COUNTY ACTION PROGRAM, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2021

(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, 2021. 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 18% of direct salaries and wages excluding fringe benefits for the year ended September 30, 2021.

(4) PROGRAM OPERATIONS

Included in CFDA #93.568 are client benefits paid by the State of Maine of \$6,090,799. 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, 2021

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>
21.019	U.S. Department of Treasury Coronavirus Relief Fund	\$1,090,857
21.023	Emergency Rental Assistance Program	\$5,019,039

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, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no audit findings for the year ended September 30, 2021.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no audit findings or questioned costs for the year ended September 30, 2021.

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, 2021, 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 May 5, 2022.

***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 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  
May 5, 2022



## 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 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, 2021. 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, 2021.

### ***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' 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  
May 5, 2022



Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2020, or fiscal year beginning 10/01, 2020, and ending 9/30, 20 21**Do not send to the IRS. Keep for your records.**  
**Go to www.irs.gov/Form8879EO for the latest information.****2020**Name of exempt organization or person subject to tax **AROOSTOOK COUNTY ACTION  
PROGRAM, INC.**Taxpayer identification number  
**01-0315849**Name and title of officer or person subject to tax **Jason Parent  
Executive Director****Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, or **7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, or **7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> <u>27,966,119</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> _____
<b>7a</b> Form 4720 check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above organization or ☐ I am a person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize Chester M. Kearney, PA to enter my PIN 01908 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax } Date } 05/17/22**Part III Certification and Authentication**

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

**01052500224**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature } Timothy P Poitras Date } 05/17/22**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2020)

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****Open to Public Inspection****A For the 2020 calendar year, or tax year beginning 10/01/20, and ending 09/30/21****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****D** Employer identification number**01-0315849****E** Telephone number**207-764-3721****G** Gross receipts \$ **27,966,119****F** Name and address of principal officer:**Jason Parent****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) **t** (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **u** **www.acap-me.org****H(c)** Group exemption number **u****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **u****L** Year of formation: **1971****M** State of legal domicile: **ME****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities:		
	<b>See Schedule O</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>21</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>21</b>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	<b>238</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>550</b>
<b>Revenue</b>	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>14,433,818</b>	<b>26,778,736</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,218,682</b>	<b>625,727</b>
<b>Expenses</b>	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>94,420</b>	<b>228,523</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>37,026</b>	<b>333,133</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>15,783,946</b>	<b>27,966,119</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>3,611,711</b>	<b>8,594,793</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>7,292,415</b>	<b>8,785,792</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>u</b>	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>4,776,159</b>	<b>10,777,504</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>15,680,285</b>	<b>28,158,089</b>
<b>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>103,661</b>	<b>-191,970</b>
	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>6,308,630</b>	<b>10,124,886</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>1,322,832</b>	<b>5,331,058</b>
		<b>4,985,798</b>	<b>4,793,828</b>

**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**

Type or print name and title

**Paid****Preparer Use Only**

Print/Type preparer's name

**Timothy P Poitras**

Preparer's signature

**Timothy P Poitras**

Date

**06/15/22**Check ☐ if PTINself-employed **P00542788**

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** (2020)

**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 \$ **5,853,871** including grants of \$ **540,358** ) (Revenue \$ **575,037** )**See Schedule O****4b** (Code: ) (Expenses \$ **15,571,723** including grants of \$ **6,152,092** ) (Revenue \$ )

**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 \$ **2,164,959** including grants of \$ **720,894** ) (Revenue \$ **50,190** )

**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 \$ **3,513,872** including grants of \$ **251,024** ) (Revenue \$ **500** )**4e** Total program service expenses **u 27,104,425**



**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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>	<b>X</b>	
<b>23</b> 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>	<b>X</b>	
<b>24a</b> 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>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		<b>X</b>
<b>b</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>		<b>X</b>
<b>26</b> 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>		<b>X</b>
<b>27</b> 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>		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> 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>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> 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>	<b>X</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>345</b>	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>0</b>	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<b>X</b>

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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>238</b>
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</b> If "Yes," enter the name of the foreign country <b>u</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> 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?	<b>6a</b>	<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> 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?	<b>7a</b>	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b> 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.	<b>15</b>	<b>X</b>
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>



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

**Section A. Governing Body and Management**

	1a	21	1b	21	Yes	No
<b>1a</b> 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.		21		21		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent						
<b>2</b> 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
<b>3</b> 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
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
<b>6</b> Did the organization have members or stockholders?					6	X
<b>7a</b> 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>b</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
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
<b>a</b> The governing body?					8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?					8b	X
<b>9</b> 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
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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	
<b>11a</b> 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>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> 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
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> 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>b</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 **u** **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 **u**

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jason Parent	40.00									
Executive Director	0.00			X				110,180	0	3,305
(2) Robyn Locke	40.00									
Finance Director/CFO	0.00					X		100,073	0	10,644
(3) Wanda Osgood	40.00									
Finance Director	0.00			X				64,811	0	13,507
(4) Jamie Chandler	40.00									
Chief Operating Off.	0.00			X				46,503	0	22,898
(5) Jeff Ashby	1.00									
Director	0.00	X						0	0	0
(6) Deacon Al Burleigh	1.00									
Director	0.00	X						0	0	0
(7) Shawn Gillen	1.00									
Director	0.00	X						0	0	0
(8) Trudy Gorneault	1.00									
Chair	0.00	X		X				0	0	0
(9) Andy Grass	1.00									
At Large Rep	0.00	X		X				0	0	0
(10) Billie Griffeth	1.00									
Director	0.00	X						0	0	0
(11) Senator Troy Jackson	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) Kaytlyn Jalbert	1.00									
Director	0.00	X						0	0	0
(13) Monica Jerkins	1.00									
Director	0.00	X						0	0	0
(14) David Keaton	1.00									
Secretary	0.00	X		X				0	0	0
(15) Carolyn Kimball	1.00									
Director	0.00	X						0	0	0
(16) Dan MacDonald	1.00									
Parlamentarian	0.00	X		X				0	0	0
(17) Ryan Pelletier	1.00									
Director	0.00	X						0	0	0
(18) Patty Perry	1.00									
Director	0.00	X						0	0	0
(19) Gary Sanfacon	1.00									
Vice Chair	0.00	X		X				0	0	0
<b>1b Subtotal</b>								<b>321,567</b>		<b>50,354</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>321,567</b>		<b>50,354</b>

**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 **u 2**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	<b>X</b>	
<b>4</b> 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		<b>X</b>
<b>5</b> 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		<b>X</b>

**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
<b>PNM Construction Inc</b> <b>Presque Isle ME 04769</b>	<b>104 Edgemont Drive</b> <b>Contractor</b>	<b>666,989</b>
<b>WLR Property Management</b> <b>Frederick MD 21703</b>	<b>1313 Orchard Way</b> <b>Rental</b>	<b>296,680</b>
<b>Adams Heating</b> <b>Caribou ME 04736</b>	<b>196 High Street</b> <b>Weatherization</b>	<b>266,163</b>
<b>Hogan Property Maintenance, LLC</b> <b>New Limerick ME 04761</b>	<b>PO Box 14</b> <b>Weatherization</b>	<b>261,374</b>
<b>Scott Michaud</b> <b>Van Buren ME 04785</b>	<b>PO Box 161</b> <b>Weatherization</b>	<b>237,304</b>

**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 **u**

**14**



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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	25,784,917				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	993,819				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 729,455				
	<b>h Total.</b> Add lines 1a-1f	<b>u</b>	26,778,736				
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> Program Fees		624100	625,727	625,727		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f	<b>u</b>	625,727				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)	<b>u</b>		228,523			228,523
	<b>4</b> Income from investment of tax-exempt bond proceeds	<b>u</b>					
	<b>5</b> Royalties	<b>u</b>					
	<b>6a</b> Gross rents	<b>6a</b>	(i) Real	(ii) Personal			
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)	<b>u</b>					
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other			
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
	<b>d</b> Net gain or (loss)	<b>u</b>					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>					
	<b>b</b> Less: direct expenses	<b>8b</b>					
	<b>c</b> Net income or (loss) from fundraising events	<b>u</b>					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>					
	<b>b</b> Less: direct expenses	<b>9b</b>					
	<b>c</b> Net income or (loss) from gaming activities	<b>u</b>					
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>					
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory	<b>u</b>						
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> Miscellaneous		900099	333,133			333,133
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d	<b>u</b>	333,133				
<b>12 Total revenue.</b> See instructions	<b>u</b>	27,966,119	625,727	0	561,656		

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	<b>8,594,793</b>	<b>8,594,793</b>		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>6,942,551</b>	<b>6,661,128</b>	<b>281,423</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>176,665</b>	<b>164,122</b>	<b>12,543</b>	
<b>9</b> Other employee benefits	<b>1,018,809</b>	<b>946,474</b>	<b>72,335</b>	
<b>10</b> Payroll taxes	<b>647,767</b>	<b>601,775</b>	<b>45,992</b>	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	<b>15,268</b>		<b>15,268</b>	
<b>c</b> Accounting	<b>31,855</b>		<b>31,855</b>	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	<b>1,725,509</b>	<b>1,682,320</b>	<b>43,189</b>	
<b>12</b> Advertising and promotion	<b>83,902</b>	<b>83,902</b>		
<b>13</b> Office expenses	<b>25,270</b>		<b>25,270</b>	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>822,063</b>	<b>797,307</b>	<b>24,756</b>	
<b>17</b> Travel	<b>122,251</b>	<b>122,821</b>	<b>-570</b>	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>316,357</b>	<b>102,273</b>	<b>214,084</b>	
<b>23</b> Insurance	<b>61,352</b>		<b>61,352</b>	
<b>24</b> 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.)				
<b>a direct benefits</b>	<b>5,168,410</b>	<b>5,160,374</b>	<b>8,036</b>	
<b>b Fiscal services</b>	<b>1,071,161</b>	<b>894,607</b>	<b>176,554</b>	
<b>c In-kind services</b>	<b>747,212</b>	<b>729,455</b>	<b>17,757</b>	
<b>d Supplies</b>	<b>507,464</b>	<b>483,644</b>	<b>23,820</b>	
<b>e All other expenses</b>	<b>79,430</b>	<b>79,430</b>		
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>28,158,089</b>	<b>27,104,425</b>	<b>1,053,664</b>	<b>0</b>
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing .....	<b>440,375</b>	<b>1</b>	<b>3,767,571</b>
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	<b>1,458,699</b>	<b>3</b>	<b>1,626,003</b>
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	<b>223,154</b>	<b>9</b>	<b>215,426</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a 6,361,726</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b 3,368,934</b>		
	<b>11</b> Investments—publicly traded securities .....	<b>2,611,165</b>	<b>10c</b>	<b>2,992,792</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 .....	<b>1,109,278</b>	<b>11</b>	<b>1,049,570</b>
	<b>13</b> Investments—program-related. See Part IV, line 11 .....	<b>465,959</b>	<b>12</b>	<b>473,524</b>
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	<b>6,308,630</b>	<b>15</b>	<b>10,124,886</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	<b>1,046,797</b>	<b>16</b>	<b>1,598,987</b>
	<b>18</b> Grants payable .....		<b>17</b>	
	<b>19</b> Deferred revenue .....		<b>18</b>	
	<b>20</b> Tax-exempt bond liabilities .....	<b>276,035</b>	<b>19</b>	<b>2,185,143</b>
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>	
	<b>22</b> 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 .....		<b>21</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>22</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>	<b>1,546,928</b>
	<b>25</b> 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 .....		<b>24</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	<b>1,322,832</b>	<b>25</b>	<b>5,331,058</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	<b>4,759,678</b>	<b>26</b>	<b>4,793,828</b>
	<b>28</b> Net assets with donor restrictions .....	<b>226,120</b>	<b>27</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>28</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>29</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>30</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	<b>4,985,798</b>	<b>31</b>	<b>4,793,828</b>
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	<b>6,308,630</b>	<b>32</b>	<b>10,124,886</b>	



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>27,966,119</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>28,158,089</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-191,970</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>4,985,798</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>4,793,828</b>

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> 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.	<b>X</b>	
<b>3a</b> 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?	<b>X</b>	
<b>b</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	<b>X</b>	

**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) <b>Suzanne Senechal-Jandreau</b> Director	1.00 0.00	X						0	0	0
(21) <b>Paula Sperrey</b> Treasurer	1.00 0.00	X		X				0	0	0
(22) <b>Representative Trey Stewart</b> Director	1.00 0.00	X						0	0	0
(23) <b>Paul Towle</b> Director	1.00 0.00	X						0	0	0
(24) <b>Erik Vaughn</b> Director	1.00 0.00	X						0	0	0
(25) <b>Dr. Tara Whiton</b> Director	1.00 0.00	X						0	0	0
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**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 **u**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		
<b>4</b> 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 .....		
<b>5</b> 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 .....		

**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 **u**

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

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

**u Attach to Form 990 or Form 990-EZ.****u Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

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)						
<b>Total</b>						

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

Schedule A (Form 990 or 990-EZ) 2020



**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) <b>u</b>	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10,310,465	10,198,810	12,485,192	14,433,818	26,778,736	74,207,021
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	10,310,465	10,198,810	12,485,192	14,433,818	26,778,736	74,207,021
<b>5</b> 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)						
<b>6</b> Public support. Subtract line 5 from line 4						74,207,021

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4	10,310,465	10,198,810	12,485,192	14,433,818	26,778,736	74,207,021
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	25,098	28,204	43,225	62,141	228,523	387,191
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				37,026	333,133	370,159
<b>11 Total support.</b> Add lines 7 through 10						74,964,371
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	1,844,409

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	98.99 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14	<b>15</b>	99.63 %
<b>16a 33 1/3% support test—2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2020.** 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—2019.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> 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.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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).		
<b>2</b>		
<b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> 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.		Yes	No
<b>2a</b>			
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.			
<b>3a</b>			
<b>b</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.			
<b>3b</b>			



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

  

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	<b>Total annual distributions.</b> 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 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015 .....			
b From 2016 .....			
c From 2017 .....			
d From 2018 .....			
e From 2019 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016 .....			
b Excess from 2017 .....			
c Excess from 2018 .....			
d Excess from 2019 .....			
e Excess from 2020 .....			

## Part VI

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

### Part II, Line 10 - Other Income Detail

Other income	\$	37,026
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**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2020**

**u** Attach to Form 990, Form 990-EZ, or Form 990-PF.  
**u** Go to [www.irs.gov/Form990](http://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 foundation

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

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

**General Rule**

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

**Special Rules**

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% 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	\$ 814,704	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US Department of Health and Human Services 200 Independence Ave, S.W. Washington DC 20201	\$ 13,138,135	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US Department of Labor 200 Constitution Ave, N.W. Washington DC 20210	\$ 755,618	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US Department of Treasury 1500 Pennsylvania Ave, N.W. Washington DC 20220	\$ 6,109,896	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements****u** 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.  
**u** Attach to Form 990.**u** Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

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

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

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

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

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

4 Number of states where property subject to conservation easement is located **u** .....

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

**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 **d** ☐ Loan or exchange program  
**b** ☐ Scholarly research **e** ☐ Other .....

**c** ☐ Preservation for future generations

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

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

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> 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 **u** ..... %  
**b** Permanent endowment **u** ..... %  
**c** Term endowment **u** ..... %

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
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**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
<b>1a</b> Land .....		<b>288,555</b>		<b>288,555</b>
<b>b</b> Buildings .....		<b>4,480,650</b>	<b>2,207,308</b>	<b>2,273,342</b>
<b>c</b> Leasehold improvements .....		<b>170,481</b>	<b>170,481</b>	
<b>d</b> Equipment .....		<b>606,581</b>	<b>477,976</b>	<b>128,605</b>
<b>e</b> Other .....		<b>815,459</b>	<b>513,169</b>	<b>302,290</b>
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) <b>u</b>				<b>2,992,792</b>

**Part VII Investments – Other Securities.**

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

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

**Part VIII Investments – Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	<b>27,966,119</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	<b>27,966,119</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	<b>27,966,119</b>

**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.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	<b>28,158,089</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	<b>28,158,089</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	<b>28,158,089</b>

**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) 2020

**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.  
**u Attach to Form 990.**  
**u Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2020****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 **u**
- 3** Enter total number of other organizations listed in the line 1 table **u**

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

Schedule I (Form 990) (2020)

**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
<b>1 Energy &amp; Housing Services</b>	<b>10000</b>	<b>7,104,827</b>			
<b>2 Workforce Development</b>	<b>500</b>	<b>228,714</b>			
<b>3 Community Health</b>	<b>18000</b>	<b>720,894</b>			
<b>4 Early Care and Education</b>	<b>1500</b>	<b>540,358</b>			
<b>5</b>					
<b>6</b>					
<b>7</b>					

**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



<b>SCHEDULE I</b> <b>(Form 990)</b>		<b>Supplemental Information</b>		<b>2020</b>
		For calendar year 2020, or tax year beginning	10/01/20 , and ending	09/30/21
Name of the organization <b>AROOSTOOK COUNTY ACTION PROGRAM, INC.</b>				Employer identification number <b>01-0315849</b>

**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 RENTAL ASSISTANCE LIHEAP, ECIP, LIAPPROGRAMS, 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 J**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employeesu Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
u Attach to Form 990.uGo to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection**AROOSTOOK COUNTY ACTION  
PROGRAM, INC.**Employer identification number  
**01-0315849****Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

**1b****2****4a****4b****4c****5a****5b****6a****6b****7****8****9**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Robyn Locke Finance Director/CFO	(i)	100,073	0	0	10,644	0	110,717	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

Noncash Contributions

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

OMB No. 1545-0047

2020

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 u( )	X	1	729,455	
26 Other u( )				
27 Other u( )				
28 Other u( )				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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.

Yes No

30a		X
31		X
32a		X



**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.

u Attach to Form 990 or 990-EZ.

u Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020****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
<b>AROOSTOOK COUNTY ACTION</b>	<b>01-0315849</b>

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.

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

Name of the organization

**Related Organizations and Unrelated Partnerships****u** Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**u** Attach to Form 990.**u** Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****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	
(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)**Yes****No****1a****X****1b****X****1c****X****1d****X****1e****X****1f****X****1g****X****1h****X****1i****X****1j****X****1k****X****1l****X****1m****X****1n****X****1o****X****1p****X****1q****X****1r****X****1s****X****2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

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

**Part 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) .....													

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)

u Attach to your tax return.

u Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2020**Attachment  
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	<b>1,040,000</b>
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	<b>2,590,000</b>
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 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 2021. 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	<b>305,817</b>

**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 2020	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

**Section B—Assets Placed in Service During 2020 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		<b>78,025</b>	<b>7.0</b>	<b>MQ</b>	<b>200DB</b>	<b>11,967</b>
d 10-year property						
e 15-year property		<b>78,471</b>	<b>15.0</b>	<b>MQ</b>	<b>150DB</b>	<b>981</b>
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	<b>05/17/21</b>	<b>163,600</b>	39 yrs.	MM	S/L	<b>1,573</b>
	<b>06/17/21</b>	<b>336,989</b>	<b>39.0</b>	MM	S/L	<b>2,520</b>

**Section C—Assets Placed in Service During 2020 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	<b>Total.</b> 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	<b>322,858</b>
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** (2020)

DAA

**There are no amounts for Page 2**



Year Ended: September 30, 2021

01-0315849

AROOSTOOK COUNTY ACTION  
PROGRAM, INC.  
771 MAIN STREET  
PRESQUE ISLE, ME 04769

**Electing out of Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

01-0315849

**Federal Asset Report**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b><u>7-year GDS Property:</u></b>									
102	LED Lights	7/01/21	10,330			10,330	7 MQ200DB	0	369
104	Cubicles 771 Main	3/10/21	60,827			60,827	7 MQ200DB	0	10,862
105	Smart Board 771 Main	6/15/21	6,868			6,868	7 MQ200DB	0	736
			<u>78,025</u>			<u>78,025</u>		<u>0</u>	<u>11,967</u>
<b><u>15-year GDS Property:</u></b>									
103	Park Street Parking Lot	8/01/21	78,471			78,471	15 MQ150DB	0	981
			<u>78,471</u>			<u>78,471</u>		<u>0</u>	<u>981</u>
<b><u>Non-Residential Real Property:</u></b>									
100	Park Street Powers Place	5/17/21	163,600			163,600	39 MMS/L	0	1,573
101	771 Building improvements	6/17/21	336,989			336,989	39 MMS/L	0	2,520
			<u>500,589</u>			<u>500,589</u>		<u>0</u>	<u>4,093</u>
<b><u>Other Depreciation:</u></b>									
1	771 Main Street	6/30/98	173,460			173,460	0 -- Land	0	0
3	Bowles Road	9/15/05	20,000			20,000	0 -- Land	0	0
4	Dyer Brook Map 8 Lot 6.2	3/20/86	6,500			6,500	0 -- Land	0	0
5	Fort Kent	12/08/08	27,695			27,695	0 -- Land	0	0
6	Park Street	7/15/10	20,000			20,000	0 -- Land	0	0
7	Main St. Buildings-Furnishings	6/30/98	938,299			938,299	27 MO S/L	745,073	34,751
8	Main St. Arch. Services for interior Alterati	7/03/02	2,049			2,049	5 MO S/L	2,049	0
9	Main St. Construcion interior alterations	9/10/02	26,853			26,853	5 MO S/L	26,853	0
10	Main St. #3424 Seacost Security	12/19/02	8,639			8,639	5 MO S/L	8,639	0
11	Main St. #339 AL Construction Security Al	12/05/02	2,658			2,658	5 MO S/L	2,658	0
12	Main St Roof	9/15/05	78,791			78,791	27 MO S/L	44,014	2,919
13	Main St.Roof Phase #2	11/02/05	68,430			68,430	27 MO S/L	37,803	2,534
14	Main St. New Facade, Lettering & Painting	11/25/13	14,900			14,900	27 MO S/L	3,864	552
15	Main St Rugs	10/22/14	61,223			61,223	10 MO S/L	36,735	6,122
16	Main St Paving	9/20/15	14,580			14,580	10 MO S/L	7,412	1,458
17	Bowles Road Building	9/15/05	310,000			310,000	27 MO S/L	173,177	11,481
18	Bowles Road Roof	12/01/08	11,153			11,153	27 MO S/L	4,543	413
19	Bowles Road Building Rennovaions	2/04/10	39,726			39,726	20 MO S/L	21,023	1,986
20	Bowles Road Playground Fence	5/26/10	3,926			3,926	10 MO S/L	3,926	0
21	Bowles Road Alarm System	1/14/16	3,328			3,328	5 MO S/L	3,328	0
22	Fort Kent Building	6/08/09	669,522			669,522	27 MO S/L	281,034	24,797
23	Park Street	7/15/10	146,026			146,026	27 MO S/L	54,984	5,408
24	Park Street Elevator	3/01/12	76,972			76,972	27 MO S/L	24,233	2,850
25	Park St Window Replacement	8/27/14	16,204			16,204	27 MO S/L	3,700	600
26	Caribou Bldg Improv BRSA	8/01/19	13,500			13,500	27 MO S/L	583	500
27	Caribou Bldg Improv PNM	8/01/19	199,500			199,500	27 MO S/L	8,620	7,389
28	Gouldville Bldg Sewer/Water	8/01/19	19,310			19,310	27 MO S/L	834	716
29	Gouldville Bldg Handrails/Doors	8/01/19	95,068			95,068	27 MO S/L	4,108	3,521
30	Gouldville Bldg Renov Design	8/01/19	16,835			16,835	27 MO S/L	727	624
31	Park St Improvements	9/01/00	223,567			223,567	15 MO S/L	149,092	14,904
32	Park St Playground Improvements	9/30/10	20,000			20,000	10 MO S/L	20,000	0
33	Park St Heating Improvements	9/30/11	148,964			148,964	15 MO S/L	89,379	9,931
34	Park St Improvements CDBG	3/01/12	350,000			350,000	15 MO S/L	190,555	23,333
35	Park St Lead Abatement	6/09/14	16,318			16,318	27 MO S/L	3,778	604
36	Park St Sprinkler System	8/01/14	23,990			23,990	27 MO S/L	5,479	889
37	Park St Window Replacement	8/27/14	84,013			84,013	27 MO S/L	19,188	3,112
38	Park St Paving	7/08/15	10,000			10,000	10 MO S/L	5,167	1,000
39	Bowles Rd Alarm System 1/2	1/14/16	3,328			3,328	5 MO S/L	3,328	0
40	Gouldville Building Insulation	8/01/17	6,325			6,325	27 MO S/L	742	234
41	Gouldville electrical panels	8/01/17	39,150			39,150	27 MO S/L	4,592	1,450
42	Gouldville Unit Ventilator/Thermostat upgr	8/01/17	16,020			16,020	27 MO S/L	1,879	593
43	Final On Unit Ventilator/Termostat Upgrad	9/06/17	37,380			37,380	27 MO S/L	4,153	1,384
44	Leasehold	8/26/03	11,670			11,670	15 MO S/L	11,670	0
45	Leasehold Improvements	10/29/02	9,461			9,461	15 MO S/L	9,461	0
46	North Street Playground Project	9/03/04	8,700			8,700	10 MO S/L	8,700	0
47	Playground Rubber	5/19/04	6,717			6,717	10 MO S/L	6,717	0
48	Infant Fun Center	5/28/04	1,787			1,787	3 MO S/L	1,787	0
49	Playground Rubber	5/19/04	53,798			53,798	10 MO S/L	53,798	0

01-0315849

**Federal Asset Report**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
50	Playground Fence	11/30/04	42,268			42,268	15 MO S/L	42,268	0
51	Playground & Improvement	6/01/06	20,946			20,946	15 MO S/L	20,014	932
52	Payground improvement	4/30/07	15,134			15,134	15 MO S/L	13,537	1,009
53	Restricted office equipment	10/01/89	146,856			146,856	5 MO S/L	146,856	0
54	AC Units	5/28/03	25,170			25,170	5 MO S/L	25,170	0
55	Gazebo & Playground Equipment	8/30/03	4,415			4,415	10 MO S/L	4,415	0
56	Swing & Playground Equipment	8/02/03	8,714			8,714	10 MO S/L	8,714	0
57	HP Laser Jet 9000 HNF Printer	2/19/04	6,999			6,999	3 MO S/L	6,999	0
58	Force @ Insulation Blower	12/04/08	6,600			6,600	5 MO S/L	6,600	0
59	HDX 7002XL Polycom	9/30/09	15,058			15,058	5 MO S/L	15,058	0
60	Infrared Camera	11/25/09	8,257			8,257	5 MO S/L	8,257	0
61	Sharepoint Software Intranet Project	9/30/10	70,700			70,700	3 MO S/L	70,700	0
62	HP Procurve Switch 96	6/30/11	5,995			5,995	5 MO S/L	5,995	0
63	Portable Dental Chair	4/19/16	5,232			5,232	5 MO S/L	4,709	523
64	Proseal	3/19/19	5,254			5,254	5 MO S/L	1,576	1,051
65	Dental Chair	6/23/13	7,038			7,038	5 MO S/L	7,038	0
66	Office Equipment	10/01/89	715			715	5 MO S/L	715	0
67	Exponents - Telephone System	3/20/03	21,475			21,475	5 MO S/L	21,475	0
68	Denfinity Prologix telephone system	3/02/04	27,436			27,436	5 MO S/L	27,436	0
69	Windows Server	5/12/06	12,212			12,212	3 MO S/L	12,212	0
70	Sage Fud Accounting System	4/18/12	46,891			46,891	5 MO S/L	46,891	0
71	Systems Engineering Server Backup	1/03/18	23,131			23,131	5 MO S/L	10,794	4,627
72	Systems Engi Core Computing	6/06/18	37,300			37,300	5 MO S/L	14,920	7,460
73	Vehicles Restricted	4/22/98	73,667			73,667	5 MO S/L	72,227	0
74	2004 International 3800 Bus	8/30/03	56,805			56,805	5 MO S/L	56,805	0
76	2010 Dodge Grand Caravan	4/21/10	21,962			21,962	5 MO S/L	21,962	0
77	2010 Dodge Grand Caravan	4/21/10	21,962			21,962	5 MO S/L	21,962	0
78	2010 Ford E350Microbus	6/22/10	41,537			41,537	5 MO S/L	41,537	0
79	2010 Ford E350 Microbus	6/20/10	41,537			41,537	5 MO S/L	41,537	0
81	2009 Freight Bus	12/01/14	19,000			19,000	5 MO S/L	19,000	0
82	2017 20 Passenger Bus	8/01/17	55,664			55,664	5 MO S/L	35,255	11,132
83	2019 Chrysler Touring Van	8/01/19	30,691			30,691	5 MO S/L	7,161	6,138
84	201 Ford E450 Box Truck	8/01/19	42,534			42,534	5 MO S/L	9,925	8,506
85	2020 HS School Bus	8/01/19	88,063			88,063	5 MO S/L	20,548	17,613
86	2017 20 Passenger Bus	8/01/17	55,664			55,664	5 MO S/L	35,255	11,132
87	Main St. Parking Lot repavement	9/14/10	29,292			29,292	10 MO S/L	29,292	0
88	Caribou Building Improv PNM	11/01/19	20,793			20,793	27 MO S/L	706	770
89	Indoor Surfacing	4/09/20	5,640			5,640	5 MO S/L	564	1,128
90	Rubber Mulch	5/01/20	18,900			18,900	5 MO S/L	1,575	3,780
91	Lead Paint Analyzer	7/08/20	16,460			16,460	5 MO S/L	823	3,292
92	Penta Stack Chairs	7/01/20	5,240			5,240	5 MO S/L	262	1,048
93	Grey Tables	8/01/20	5,700			5,700	5 MO S/L	190	1,140
94	Dental Chairs	12/30/19	7,438			7,438	5 MO S/L	1,116	1,487
95	IT Switches	7/14/20	18,600			18,600	5 MO S/L	930	3,720
96	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	7,399	17,758
97	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	7,399	17,758
98	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	7,399	17,758
99	Park Street Powers Place Land	5/17/21	40,900			40,900	0 -- Land	0	0
<b>Total Other Depreciation</b>			<u>5,704,553</u>			<u>5,704,553</u>		<u>3,052,563</u>	<u>305,817</u>
<b>Total ACRS and Other Depreciation</b>			<u>5,704,553</u>			<u>5,704,553</u>		<u>3,052,563</u>	<u>305,817</u>
<b>Grand Totals</b>			6,361,638			6,361,638		3,052,563	322,858
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			0			0		0	0
<b>Net Grand Totals</b>			<u>6,361,638</u>			<u>6,361,638</u>		<u>3,052,563</u>	<u>322,858</u>

01-0315849

**AMT Asset Report**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b><u>7-year GDS Property:</u></b>									
102	LED Lights	7/01/21	10,330			10,330	7 MQ200DB	0	369
104	Cubicles 771 Main	3/10/21	60,827			60,827	7 MQ200DB	0	10,862
105	Smart Board 771 Main	6/15/21	6,868			6,868	7 MQ200DB	0	736
			<u>78,025</u>			<u>78,025</u>		<u>0</u>	<u>11,967</u>
<b><u>15-year GDS Property:</u></b>									
103	Park Street Parking Lot	8/01/21	78,471			78,471	15 MQ150DB	0	981
			<u>78,471</u>			<u>78,471</u>		<u>0</u>	<u>981</u>
<b><u>Non-Residential Real Property:</u></b>									
100	Park Street Powers Place	5/17/21	163,600			163,600	39 MMS/L	0	1,573
101	771 Building improvements	6/17/21	336,989			336,989	39 MMS/L	0	2,520
			<u>500,589</u>			<u>500,589</u>		<u>0</u>	<u>4,093</u>
<b><u>Prior MACRS:</u></b>									
26	Caribou Bldg Improv BRSA	8/01/19	13,500			13,500	39 MMS/L	389	347
			<u>13,500</u>			<u>13,500</u>		<u>389</u>	<u>347</u>
<b><u>Other Depreciation:</u></b>									
1	771 Main Street	6/30/98	0			0	0 HY	0	0
3	Bowles Road	9/15/05	0			0	0 HY	0	0
4	Dyer Brook Map 8 Lot 6.2	3/20/86	0			0	0 HY	0	0
5	Fort Kent	12/08/08	0			0	0 HY	0	0
6	Park Street	7/15/10	0			0	0 HY	0	0
7	Main St. Buildings-Furnishings	6/30/98	0			0	0 HY	0	0
8	Main St. Arch. Services for interior Alterati	7/03/02	0			0	0 HY	0	0
9	Main St. Construcion interior alterations	9/10/02	0			0	0 HY	0	0
10	Main St. #3424 Seacost Security	12/19/02	0			0	0 HY	0	0
11	Main St. #339 AL Construction Security Al	12/05/02	0			0	0 HY	0	0
12	Main St Roof	9/15/05	0			0	0 HY	0	0
13	Main St.Roof Phase #2	11/02/05	0			0	0 HY	0	0
14	Main St. New Facade, Lettering & Painting	11/25/13	0			0	0 HY	0	0
15	Main St Rugs	10/22/14	0			0	0 HY	0	0
16	Main St Paving	9/20/15	0			0	0 HY	0	0
17	Bowles Road Building	9/15/05	0			0	0 HY	0	0
18	Bowles Road Roof	12/01/08	0			0	0 HY	0	0
19	Bowles Road Building Rennovaions	2/04/10	0			0	0 HY	0	0
20	Bowles Road Playground Fence	5/26/10	0			0	0 HY	0	0
21	Bowles Road Alarm System	1/14/16	0			0	0 HY	0	0
22	Fort Kent Building	6/08/09	0			0	0 HY	0	0
23	Park Street	7/15/10	0			0	0 HY	0	0
24	Park Street Elevator	3/01/12	0			0	0 HY	0	0
25	Park St Window Replacement	8/27/14	0			0	0 HY	0	0
27	Caribou Bldg Improv PNM	8/01/19	0			0	0 HY	0	0
28	Gouldville Bldg Sewer/Water	8/01/19	0			0	0 HY	0	0
29	Gouldville Bldg Handrails/Doors	8/01/19	0			0	0 HY	0	0
30	Gouldville Bldg Renov Design	8/01/19	0			0	0 HY	0	0
31	Park St Improvements	9/01/00	0			0	0 HY	0	0
32	Park St Playground Improvements	9/30/10	0			0	0 HY	0	0
33	Park St Heating Improvements	9/30/11	0			0	0 HY	0	0
34	Park St Improvements CDBG	3/01/12	0			0	0 HY	0	0
35	Park St Lead Abatement	6/09/14	0			0	0 HY	0	0
36	Park St Sprinkler System	8/01/14	0			0	0 HY	0	0
37	Park St Window Replacement	8/27/14	0			0	0 HY	0	0
38	Park St Paving	7/08/15	0			0	0 HY	0	0
39	Bowles Rd Alarm System 1/2	1/14/16	0			0	0 HY	0	0
40	Gouldville Building Insulation	8/01/17	0			0	0 HY	0	0
41	Gouldville electrical panels	8/01/17	0			0	0 HY	0	0
42	Gouldville Unit Ventilator/Thermostat upgr	8/01/17	0			0	0 HY	0	0
43	Final On Unit Ventilator/Termostat Upgrad	9/06/17	0			0	0 HY	0	0
44	Leasehold	8/26/03	0			0	0 HY	0	0

01-0315849

**AMT Asset Report**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv	Meth	Prior	Current
45	Leasehold Improvements	10/29/02	0			0	0	HY	0	0
46	North Street Playgroud Project	9/03/04	0			0	0	HY	0	0
47	Playground Rubber	5/19/04	0			0	0	HY	0	0
48	Infant Fun Center	5/28/04	0			0	0	HY	0	0
49	Playground Rubber	5/19/04	0			0	0	HY	0	0
50	Playground Fence	11/30/04	0			0	0	HY	0	0
51	Playground & Improvement	6/01/06	0			0	0	HY	0	0
52	Payground improvement	4/30/07	0			0	0	HY	0	0
53	Restricted office equipment	10/01/89	0			0	0	HY	0	0
54	AC Units	5/28/03	0			0	0	HY	0	0
55	Gazebo & Playground Equipment	8/30/03	0			0	0	HY	0	0
56	Swing & Playground Equipment	8/02/03	0			0	0	HY	0	0
57	HP Laser Jet 9000 HNF Printer	2/19/04	0			0	0	HY	0	0
58	Force @ Insulation Blower	12/04/08	0			0	0	HY	0	0
59	HDX 7002XL Polycom	9/30/09	0			0	0	HY	0	0
60	Infrared Camera	11/25/09	0			0	0	HY	0	0
61	Sharepoint Software Intranet Project	9/30/10	0			0	0	HY	0	0
62	HP Procurve Switch 96	6/30/11	0			0	0	HY	0	0
63	Portable Dental Chair	4/19/16	0			0	0	HY	0	0
64	Proseal	3/19/19	0			0	0	HY	0	0
65	Dental Chair	6/23/13	0			0	0	HY	0	0
66	Office Equipment	10/01/89	0			0	0	HY	0	0
67	Exponents - Telephone System	3/20/03	0			0	0	HY	0	0
68	Denfinity Prologix telephone system	3/02/04	0			0	0	HY	0	0
69	Windows Server	5/12/06	0			0	0	HY	0	0
70	Sage Fud Accounting System	4/18/12	0			0	0	HY	0	0
71	Systems Engineering Server Backup	1/03/18	0			0	0	HY	0	0
72	Systems Engi Core Computing	6/06/18	0			0	0	HY	0	0
73	Vehicles Restricted	4/22/98	0			0	0	HY	0	0
74	2004 International 3800 Bus	8/30/03	0			0	0	HY	0	0
76	2010 Dodge Grand Caravan	4/21/10	0			0	0	HY	0	0
77	2010 Dodge Grand Caravan	4/21/10	0			0	0	HY	0	0
78	2010 Ford E350Microbus	6/22/10	0			0	0	HY	0	0
79	2010 Ford E350 Microbus	6/20/10	0			0	0	HY	0	0
81	2009 Freight Bus	12/01/14	0			0	0	HY	0	0
82	2017 20 Passenger Bus	8/01/17	0			0	0	HY	0	0
83	2019 Chrysler Touring Van	8/01/19	0			0	0	HY	0	0
84	201 Ford E450 Box Truck	8/01/19	0			0	0	HY	0	0
85	2020 HS School Bus	8/01/19	0			0	0	HY	0	0
86	2017 20 Passenger Bus	8/01/17	0			0	0	HY	0	0
87	Main St. Parking Lot repavement	9/14/10	0			0	0	HY	0	0
88	Caribou Building Improv PNM	11/01/19	0			0	0	HY	0	0
89	Indoor Surfacing	4/09/20	0			0	0	HY	0	0
90	Rubber Mulch	5/01/20	0			0	0	HY	0	0
91	Lead Paint Analyzer	7/08/20	0			0	0	HY	0	0
92	Penta Stack Chairs	7/01/20	0			0	0	HY	0	0
93	Grey Tables	8/01/20	0			0	0	HY	0	0
94	Dental Chairs	12/30/19	0			0	0	HY	0	0
95	IT Switches	7/14/20	0			0	0	HY	0	0
96	2021 Freightliner School Bus	5/14/20	0			0	0	HY	0	0
97	2021 Freightliner School Bus	5/14/20	0			0	0	HY	0	0
98	2021 Freightliner School Bus	5/14/20	0			0	0	HY	0	0
99	Park Street Powers Place Land	5/17/21	0			0	0	HY	0	0
<b>Total Other Depreciation</b>			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
<b>Total ACRS and Other Depreciation</b>			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
<b>Grand Totals</b>			670,585			670,585			389	17,388
<b>Less: Dispositions and Transfers</b>			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>670,585</u>			<u>670,585</u>			<u>389</u>	<u>17,388</u>

**Depreciation Adjustment Report****All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	100	Park Street Powers Place	1,573	1,573	0
Page 1	1	101	771 Building improvements	2,520	2,520	0
Page 1	1	102	LED Lights	369	369	0
Page 1	1	103	Park Street Parking Lot	981	981	0
Page 1	1	104	Cubicles 771 Main	10,862	10,862	0
Page 1	1	105	Smart Board 771 Main	736	736	0
				<u>17,041</u>	<u>17,041</u>	<u>0</u>



01-0315849

**Future Depreciation Report****FYE: 9/30/22**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
100	Park Street Powers Place	5/17/21	163,600	4,195	4,195
101	771 Building improvements	6/17/21	336,989	8,641	8,641
102	LED Lights	7/01/21	10,330	2,846	2,846
103	Park Street Parking Lot	8/01/21	78,471	7,749	7,749
104	Cubicles 771 Main	3/10/21	60,827	14,276	14,276
105	Smart Board 771 Main	6/15/21	6,868	1,752	1,752
			<u>657,085</u>	<u>39,459</u>	<u>39,459</u>

**Other Depreciation:**

1	771 Main Street	6/30/98	173,460	0	0
3	Bowles Road	9/15/05	20,000	0	0
4	Dyer Brook Map 8 Lot 6.2	3/20/86	6,500	0	0
5	Fort Kent	12/08/08	27,695	0	0
6	Park Street	7/15/10	20,000	0	0
7	Main St. Buildings-Furnishings	6/30/98	938,299	34,752	0
8	Main St. Arch. Services for interior Alterati	7/03/02	2,049	0	0
9	Main St. Construcion interior alterations	9/10/02	26,853	0	0
10	Main St. #3424 Seacost Security	12/19/02	8,639	0	0
11	Main St. #339 AL Construction Security Altera	12/05/02	2,658	0	0
12	Main St Roof	9/15/05	78,791	2,918	0
13	Main St.Roof Phase #2	11/02/05	68,430	2,535	0
14	Main St. New Facade, Lettering & Painting	11/25/13	14,900	551	0
15	Main St Rugs	10/22/14	61,223	6,122	0
16	Main St Paving	9/20/15	14,580	1,458	0
17	Bowles Road Building	9/15/05	310,000	11,482	0
18	Bowles Road Roof	12/01/08	11,153	413	0
19	Bowles Road Building Rennovaions	2/04/10	39,726	1,986	0
20	Bowles Road Playground Fence	5/26/10	3,926	0	0
21	Bowles Road Alarm System	1/14/16	3,328	0	0
22	Fort Kent Building	6/08/09	669,522	24,797	0
23	Park Street	7/15/10	146,026	5,408	0
24	Park Street Elevator	3/01/12	76,972	2,851	0
25	Park St Window Replacement	8/27/14	16,204	601	0
26	Caribou Bldg Improv BRSA	8/01/19	13,500	500	346
27	Caribou Bldg Improv PNM	8/01/19	199,500	7,389	0
28	Gouldville Bldg Sewer/Water	8/01/19	19,310	715	0
29	Gouldville Bldg Handrails/Doors	8/01/19	95,068	3,521	0
30	Gouldville Bldg Renov Design	8/01/19	16,835	623	0
31	Park St Improvements	9/01/00	223,567	14,905	0
32	Park St Playground Improvements	9/30/10	20,000	0	0
33	Park St Heating Improvements	9/30/11	148,964	9,931	0
34	Park St Improvements CDBG	3/01/12	350,000	23,333	0
35	Park St Lead Abatement	6/09/14	16,318	604	0
36	Park St Sprinkler System	8/01/14	23,990	888	0
37	Park St Window Replacement	8/27/14	84,013	3,111	0
38	Park St Paving	7/08/15	10,000	1,000	0
39	Bowles Rd Alarm System 1/2	1/14/16	3,328	0	0
40	Gouldville Building Insulation	8/01/17	6,325	234	0
41	Gouldville electrical panels	8/01/17	39,150	1,450	0
42	Gouldville Unit Ventilator/Thermostat upgrade	8/01/17	16,020	593	0
43	Final On Unit Ventilator/Termostat Upgrades	9/06/17	37,380	1,385	0
44	Leasehold	8/26/03	11,670	0	0
45	Leasehold Improvements	10/29/02	9,461	0	0
46	North Street Playgroud Project	9/03/04	8,700	0	0
47	Playground Rubber	5/19/04	6,717	0	0
48	Infant Fun Center	5/28/04	1,787	0	0
49	Playground Rubber	5/19/04	53,798	0	0
50	Playground Fence	11/30/04	42,268	0	0
51	Playground & Improvement	6/01/06	20,946	0	0
52	Payground improvement	4/30/07	15,134	588	0
53	Restricted office equipment	10/01/89	146,856	0	0
54	AC Units	5/28/03	25,170	0	0
55	Gazebo & Playground Equipment	8/30/03	4,415	0	0
56	Swing & Playground Equipment	8/02/03	8,714	0	0

01-0315849

**Future Depreciation Report****FYE: 9/30/22**

FYE: 9/30/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
57	HP Laser Jet 9000 HNF Printer	2/19/04	6,999	0	0
58	Force @ Insulation Blower	12/04/08	6,600	0	0
59	HDX 7002XL Polycom	9/30/09	15,058	0	0
60	Infrared Camera	11/25/09	8,257	0	0
61	Sharepoint Software Intranet Project	9/30/10	70,700	0	0
62	HP Procurve Switch 96	6/30/11	5,995	0	0
63	Portable Dental Chair	4/19/16	5,232	0	0
64	Proseal	3/19/19	5,254	1,051	0
65	Dental Chair	6/23/13	7,038	0	0
66	Office Equipment	10/01/89	715	0	0
67	Exponents - Telephone System	3/20/03	21,475	0	0
68	Denfinity Prologix telephone system	3/02/04	27,436	0	0
69	Windows Server	5/12/06	12,212	0	0
70	Sage Fud Accounting System	4/18/12	46,891	0	0
71	Systems Engineering Server Backup	1/03/18	23,131	4,626	0
72	Systems Engi Core Computing	6/06/18	37,300	7,460	0
73	Vehicles Restricted	4/22/98	73,667	0	0
74	2004 International 3800 Bus	8/30/03	56,805	0	0
76	2010 Dodge Grand Caravan	4/21/10	21,962	0	0
77	2010 Dodge Grand Caravan	4/21/10	21,962	0	0
78	2010 Ford E350Microbus	6/22/10	41,537	0	0
79	2010 Ford E350 Microbus	6/20/10	41,537	0	0
81	2009 Freight Bus	12/01/14	19,000	0	0
82	2017 20 Passenger Bus	8/01/17	55,664	9,277	0
83	2019 Chrysler Touring Van	8/01/19	30,691	6,139	0
84	201 Ford E450 Box Truck	8/01/19	42,534	8,507	0
85	2020 HS School Bus	8/01/19	88,063	17,612	0
86	2017 20 Passenger Bus	8/01/17	55,664	9,277	0
87	Main St. Parking Lot repavement	9/14/10	29,292	0	0
88	Caribou Building Improv PNM	11/01/19	20,793	770	0
89	Indoor Surfacing	4/09/20	5,640	1,128	0
90	Rubber Mulch	5/01/20	18,900	3,780	0
91	Lead Paint Analyzer	7/08/20	16,460	3,292	0
92	Penta Stack Chairs	7/01/20	5,240	1,048	0
93	Grey Tables	8/01/20	5,700	1,140	0
94	Dental Chairs	12/30/19	7,438	1,488	0
95	IT Switches	7/14/20	18,600	3,720	0
96	2021 Freightliner School Bus	5/14/20	88,791	17,759	0
97	2021 Freightliner School Bus	5/14/20	88,791	17,759	0
98	2021 Freightliner School Bus	5/14/20	88,791	17,759	0
99	Park Street Powers Place Land	5/17/21	40,900	0	0
<b>Total Other Depreciation</b>			<u>5,704,553</u>	<u>300,236</u>	<u>346</u>
<b>Total ACRS and Other Depreciation</b>			<u>5,704,553</u>	<u>300,236</u>	<u>346</u>
<b>Grand Totals</b>			<u>6,361,638</u>	<u>339,695</u>	<u>39,805</u>

Form <b>990</b>		<b>Two Year Comparison Report</b>		<b>2019 &amp; 2020</b>	
Name		For calendar year 2020, or tax year beginning <b>10/01/20</b> , ending <b>09/30/21</b>		Taxpayer Identification Number	
<b>AROOSTOOK COUNTY ACTION PROGRAM, INC.</b>				<b>01-0315849</b>	
			<b>2019</b>	<b>2020</b>	<b>Differences</b>
<b>Revenue</b>	1. Contributions, gifts, grants .....	1.	1,281,804	993,819	-287,985
	2. Membership dues and assessments .....	2.			
	3. Government contributions and grants .....	3.	13,152,014	25,784,917	12,632,903
	4. Program service revenue .....	4.	1,218,682	625,727	-592,955
	5. Investment income .....	5.	62,141	228,523	166,382
	6. Proceeds from tax exempt bonds .....	6.			
	7. Net gain or (loss) from sale of assets other than inventory .....	7.	32,279		-32,279
	8. Net income or (loss) from fundraising events .....	8.			
	9. Net income or (loss) from gaming .....	9.			
	10. Net gain or (loss) on sales of inventory .....	10.			
	11. Other revenue .....	11.	37,026	333,133	296,107
	12. <b>Total revenue.</b> Add lines 1 through 11 .....	12.	15,783,946	27,966,119	12,182,173
<b>Expenses</b>	13. Grants and similar amounts paid .....	13.	3,611,711	8,594,793	4,983,082
	14. Benefits paid to or for members .....	14.			
	15. Compensation of officers, directors, trustees, etc. ....	15.			
	16. Salaries, other compensation, and employee benefits .....	16.	7,292,415	8,785,792	1,493,377
	17. Professional fundraising fees .....	17.			
	18. Other professional fees .....	18.	963,428	1,772,632	809,204
	19. Occupancy, rent, utilities, and maintenance .....	19.	582,154	822,063	239,909
	20. Depreciation and Depletion .....	20.	273,163	316,357	43,194
	21. Other expenses .....	21.	2,957,414	7,866,452	4,909,038
	22. <b>Total expenses.</b> Add lines 13 through 21 .....	22.	15,680,285	28,158,089	12,477,804
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12 .....	23.	103,661	-191,970	-295,631
<b>Other Information</b>	24. Total exempt revenue .....	24.	15,783,946	27,966,119	12,182,173
	25. Total unrelated revenue .....	25.			
	26. Total excludable revenue .....	26.	1,350,128	1,187,383	-162,745
	27. Total assets .....	27.	6,308,630	10,124,886	3,816,256
	28. Total liabilities .....	28.	1,322,832	5,331,058	4,008,226
	29. Retained earnings .....	29.	4,985,798	4,793,828	-191,970
	30. Number of voting members of governing body .....	30.	21	21	
	31. Number of independent voting members of governing body .....	31.	21	21	
	32. Number of employees .....	32.	237	238	
33. Number of volunteers .....	33.	550	550		

Form <b>990</b>	<b>Tax Return History</b>	<b>2020</b>
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Name <b>AROOSTOOK COUNTY ACTION PROGRAM, INC.</b>	Employer Identification Number <b>01-0315849</b>
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	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants .....				14,433,818	26,778,736	
Membership dues .....						
Program service revenue .....				1,218,682	625,727	
Capital gain or loss .....				32,279		
Investment income .....				62,141	228,523	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....				37,026	333,133	
<b>Total revenue</b> .....				15,783,946	27,966,119	
Grants and similar amounts paid .....				3,611,711	8,594,793	
Benefits paid to or for members .....						
Compensation of officers, etc. ....						
Other compensation .....				7,292,415	8,785,792	
Professional fees .....				963,428	1,772,632	
Occupancy costs .....				582,154	822,063	
Depreciation and depletion .....				273,163	316,357	
Other expenses .....				2,957,414	7,866,452	
<b>Total expenses</b> .....				15,680,285	28,158,089	
<b>Excess or (Deficit)</b> .....				103,661	-191,970	
Total exempt revenue .....				15,783,946	27,966,119	
Total unrelated revenue .....						
Total excludable revenue .....				1,350,128	1,187,383	
Total Assets .....				6,308,630	10,124,886	
Total Liabilities .....				1,322,832	5,331,058	
Net Fund Balances .....				4,985,798	4,793,828	

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
Investment income	\$ 228,523		14			
Total	\$ 228,523					

**Federal Statements****Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
Consultants & contractual ser	\$ 1,725,509	\$ 1,682,320	\$ 43,189	\$
Total	\$ 1,725,509	\$ 1,682,320	\$ 43,189	\$ 0

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
Other	\$ 78,790	\$ 78,790	\$	\$
Equipment	640	640		
Total	\$ 79,430	\$ 79,430	\$ 0	\$ 0

**Federal Statements****Schedule A, Part II, Line 1(e)**

Description	Amount
Various	\$ 4,127,716
Various	264,364
Various	729,455
US Department of Agriculture Cash Contribution	814,704
US Department of Health and Human Cash Contribution	13,138,135
US Department of Energy Cash Contribution	522,255
US Department of Labor Cash Contribution	755,618
US Department of Treasury Cash Contribution	6,109,896
US Department of Housing & Urban Cash Contribution	316,593
Total	\$ <u>26,778,736</u>

**Schedule A, Part II, Line 8(e)**

Description	Amount
Investment income	\$ 228,523
Total	\$ <u>228,523</u>

**Schedule A, Part II, Line 10(e)**

Description	Amount
Miscellaneous	\$ 333,133
Total	\$ <u>333,133</u>



**Federal Statements****Schedule A, Part II, Line 12 - Current year**

Description	Amount
Program Fees	\$ 625,727
Total	\$ 625,727