

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

AROOSTOOK COUNTY ACTION PROGRAM, INC.

EIN or SSN

01-0315849

Name and title of officer or person subject to tax **Jason Parent
Executive Director**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	22,356,636
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 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 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 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 06/11/24

Part III Certification and Authentication

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

01052500224

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 06/11/24

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2022

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

Open to Public Inspection

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

A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23

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) Room/suite: **771 MAIN STREET**

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\$: **22,356,636**

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) () (insert no.) 4947(a)(1) or 527

J Website: **www.acap-me.org**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1971**

M State of legal domicile: **ME**

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	292
	6 Total number of volunteers (estimate if necessary)	6	550
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	31,538,878	21,460,199
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	589,801	713,507
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	36,616	38,962
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,892,812	143,968
		35,058,107	22,356,636
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	17,495,459	6,057,037
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,324,914	10,042,080
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,289,758	4,210,822
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	32,110,131	20,309,939	
19 Revenue less expenses. Subtract line 18 from line 12	2,947,976	2,046,697	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	10,978,296	12,510,759
	22 Net assets or fund balances. Subtract line 21 from line 20	3,487,695	2,899,599
	7,490,601	9,611,160	

Part II Signature Block

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

Sign Here

Signature of officer: **Jason Parent** Date: _____

Type or print name and title: **Executive Director**

Paid Preparer Use Only

Print/Type preparer's name: **Timothy P Poitras** Preparer's signature: **Timothy P Poitras** Date: **06/26/24** Check if self-employed PTIN: **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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ **6,917,633** including grants of \$ **528,161**) (Revenue \$ **547,830**)

See schedule O

4b (Code:) (Expenses \$ **7,368,879** including grants of \$ **4,276,281**) (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 \$ **2,046,992** including grants of \$ **919,561**) (Revenue \$ **165,113**)

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 \$ **2,553,481** including grants of \$ **333,034**) (Revenue \$ **564**)

4e Total program service expenses **18,886,985**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	292		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records

**Aroostook County Action Program 771 Main Street
Presque Isle**

ME 04769

207-764-3721

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Sue Powers	40.00									
Highly compensated	0.00					X	117,875	0	11,070	
(2) Jason Parent	40.00									
Executive Director	0.00			X			121,776	0	4,296	
(3) Jamie Chandler	40.00									
Chief Operating Off.	0.00			X			81,475	0	21,447	
(4) Sheryl Locke	40.00									
Chief Admin Officer	0.00			X			89,125	0	0	
(5) Wanda Osgood	40.00									
Finance Director	0.00			X			75,740	0	5,821	
(6) Jeff Ashby	1.00									
Director	0.00	X					0	0	0	
(7) Nina Bradstreet	1.00									
Director	0.00	X					0	0	0	
(8) Deacon Al Burleigh	1.00									
Director	0.00	X					0	0	0	
(9) Trudy Gorneault	1.00									
Chair	0.00	X		X			0	0	0	
(10) Andy Grass	1.00									
At Large Rep	0.00	X		X			0	0	0	
(11) Billie Griffeth	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 per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Senator Troy Jackson	1.00									
Director	0.00	X					0	0	0	
(13) Monica Jenkins	1.00									
Director (res. 2/23)	0.00	X					0	0	0	
(14) Carolyn Kimball	1.00									
Director	0.00	X					0	0	0	
(15) Ammie London	1.00									
Director	0.00	X					0	0	0	
(16) Dan MacDonald	1.00									
Parlamentarian	0.00	X		X			0	0	0	
(17) Tracie Papsadora	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	
1b Subtotal							485,991		42,634	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							485,991		42,634	

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 **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Devoe Construction, Inc Eagle Lake ME 04739	PO Box 190 Contractor	778,119
Hogan Property Maintenance New Limerick ME 04761	PO Box 14 Weatherization	364,495
Presque Isle Inn Presque Isle ME 04769	South Main St Rent	333,080
Adams Heating Caribou ME 04736	High Street	272,284
Falcoln Transport Presque Isle ME 04769	Parsons St Transport	237,332

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 **9**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	18,250,360				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,209,839				
	g Noncash contributions included in lines 1a-1f	1g	\$ 126,757				
	h Total. Add lines 1a-1f		21,460,199				
	Program Service Revenue	2a Program Fees	Business Code 624100	713,507	713,507		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			713,507				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		38,962			38,962	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
		6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
	b Less: direct expenses	8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a Grant funded equipment purcha	Business Code 900099	145,408	145,408			
	b Loss on asset disposal	900099	-1,440	-1,440			
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		143,968				
12 Total revenue. See instructions		22,356,636	857,475	0	38,962		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	6,057,037	6,057,037		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,271,792	6,650,500	621,292	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	204,981	187,558	17,423	
9 Other employee benefits	1,817,806	1,753,094	64,712	
10 Payroll taxes	747,501	683,963	63,538	
11 Fees for services (nonemployees):				
a Management				
b Legal	5,249	3,075	2,174	
c Accounting	47,370		47,370	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,372,799	1,121,616	251,183	
12 Advertising and promotion	33,287	33,279	8	
13 Office expenses	37,415	36,017	1,398	
14 Information technology				
15 Royalties				
16 Occupancy	880,979	815,561	65,418	
17 Travel	282,288	265,618	16,670	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	401,816	332,110	69,706	
23 Insurance	122,695	67,975	54,720	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Supplies	422,020	347,422	74,598	
b Other	307,915	235,241	72,674	
c Equipment	170,232	170,162	70	
d In-kind services	126,757	126,757		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	20,309,939	18,886,985	1,422,954	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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	
Assets	1	Cash—non-interest-bearing	3,364,562	1	4,264,511
	2	Savings and temporary cash investments		2	49,153
	3	Pledges and grants receivable, net	2,130,483	3	1,509,881
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	199,730	9	263,028
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,733,744		
	b	Less: accumulated depreciation	10b 4,011,066	10c	3,722,678
	11	Investments—publicly traded securities	887,992	11	883,560
	12	Investments—other securities. See Part IV, line 11	466,039	12	354,314
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	1,463,634
16	Total assets. Add lines 1 through 15 (must equal line 33)	10,978,296	16	12,510,759	
Liabilities	17	Accounts payable and accrued expenses	1,335,315	17	1,414,123
	18	Grants payable		18	
	19	Deferred revenue	1,452,380	19	1,122,958
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	700,000	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	362,518
	26	Total liabilities. Add lines 17 through 25	3,487,695	26	2,899,599
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	7,034,992	27	8,656,975
	28	Net assets with donor restrictions	455,609	28	954,185
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,490,601	32	9,611,160
33	Total liabilities and net assets/fund balances	10,978,296	33	12,510,759	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	22,356,636
2	Total expenses (must equal Part IX, column (A), line 25)	2	20,309,939
3	Revenue less expenses. Subtract line 2 from line 1	3	2,046,697
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,490,601
5	Net unrealized gains (losses) on investments	5	73,862
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,611,160

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

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

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

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

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

Section B. Independent Contractors

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

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

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

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

AROOSTOOK COUNTY ACTION PROGRAM, INC.

Employer identification number

01-0315849

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12,485,192	14,433,818	26,778,736	31,538,878	21,460,199	106,696,823
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	12,485,192	14,433,818	26,778,736	31,538,878	21,460,199	106,696,823
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						106,696,823

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	12,485,192	14,433,818	26,778,736	31,538,878	21,460,199	106,696,823
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	43,225	62,141	228,523	36,616	38,962	409,467
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		37,026	333,133	795,355	1,232,766	2,398,280
11 Total support. Add lines 7 through 10						109,504,570

12 Gross receipts from related activities, etc. (see instructions) 12 5,389,142

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	97.44 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.39 %

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

- 19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, 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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

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

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

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

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

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

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

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 \$ 2,398,280

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2022

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 [X] 501(c)(3) (enter number) organization [] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [] 527 political organization Form 990-PF [] 501(c)(3) exempt private foundation [] 4947(a)(1) nonexempt charitable trust treated as a private foundation [] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- [X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

Name of organization

AROOSTOOK COUNTY ACTION

Employer identification number

01-0315849

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US Department of Agriculture 1400 Independence Ave, S.W. Washington DC 20250	\$ 1,839,409	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	\$ 9,341,134	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	\$ 482,398	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	\$ 2,196,353	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Rodney & Mary Barton Smith Family Foundation 155 Los Trancos Road Portola Valley CA 94028	\$ 900,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Maine State Housing Authority 26 Edison Drive Augusta ME 04330	\$ 700,000	Person <input checked="" 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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

AROOSTOOK COUNTY ACTION PROGRAM, INC.

Employer identification number

01-0315849

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report..., 1b If the organization elected, as permitted under FASB ASC 958, to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		288,555		288,555
b Buildings		5,722,956	2,677,309	3,045,647
c Leasehold improvements		195,021	187,344	7,677
d Equipment		606,581	535,266	71,315
e Other		920,631	611,147	309,484
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,722,678

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Construction in progress	1,101,116
(2) Right of use asset	362,518
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,463,634

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) Lease liabilities	362,518
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	362,518

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

Part XIII Supplemental Information *(continued)*

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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

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 noncash 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) (2022)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Energy & Housing Services	10000	4,276,281			
2 Workforce Development	500	333,034			
3 Community Health	18000	919,561			
4 Early Care and Education	400	528,161			
5					
6					
7					

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

See Schedule I Supplemental Information Worksheet

Supplemental Information

SCHEDULE I
(Form 990)

For calendar year 2022, or tax year beginning 10/01/22, and ending 09/30/23

2022

Name of the organization AROOSTOOK COUNTY ACTION PROGRAM, INC.

Employer identification number

01-0315849

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

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

Part IV - Additional Information

ENERGY & HOUSING SERVICES - ENERGY ASSISTANCE INCLUDING 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 M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2022

Open To Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization

PROGRAM, INC.

Employer identification number

01-0315849

Part I Types of Property

Table with 4 columns: (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. Row 25 shows 'Other' with 1 contribution and 126,757 amount.

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?
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.

Summary table with columns Yes and No. Row 30a: No (X). Row 31: No (X). Row 32a: No (X).

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization	AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer identification number 01-0315849
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Form 990 - Organization's Mission

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

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

EARLY CARE AND EDUCATION -EARLY CARE AND EDUCATION PROVIDES HEAD START, CHILD CARE, EARLY INTERVENTION, & CHILD CARE FOOD PROGRAMS.

ACCOMPLISHMENTS: THROUGH AN AGREEMENT WITH MAINE DEPARTMENT OF EDUCATION, SAD#1 AND ACAP CONTINUED PARTNERSHIP TO EXPAND THE ENROLLMENT OF THE SAD#1 PRESCHOOL PROGRAM BY CLASSROOMS OPERATED BY ACAP AND SERVING DISTRICT STUDENTS. TWO OF THESE SAD#1 CLASSROOMS OPERATE 6 HOURS A DAY/5 DAYS A WEEK ON THE SCHOOL SCHEDULE. IN ADDITION TO THIS PARTNERSHIP, ACAP HAS BEEN IN CONVERSATION WITH OTHER SCHOOL DISTRICTS TO DISCUSS FUTURE PARTNERSHIP AND COLLABORATIONS. THE CARIBOU EARLY CARE FACILITY UNDERWENT A RENOVATION THIS YEAR, RESULTING IN ADDITIONAL CLASSROOM SPACE, EQUIPMENT, AND A MORE MODERN LEARNING ENVIRONMENT FOR THE CHILDREN ENROLLED AT THAT CENTER.

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

WORKFORCE DEVELOPMENT - WORKFORCE DEVELOPMENT OFFERS SERVICES TO ASSIST PEOPLE WHO ARE SEEKING EMPLOYMENT AS WELL AS BUSINESSES SEEKING EMPLOYEES. SERVICES OFFERED INCLUDE WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) SERVICES AS WELL AS OTHER JOB TRAINING

Name of the organization

Employer identification number

AROOSTOOK COUNTY ACTION

01-0315849

OPPORTUNITIES AND PROGRAMS. ACCOMPLISHMENTS: THROUGH A WOMEN IN APPRENTICESHIP AND NON-TRADITIONAL OCCUPATIONS (WANTO) GRANT FROM THE US DEPARTMENT OF LABOR, ACAP SUPPORTED COHORTS IN FOUR COMMUNITIES IN NORTHERN AND EASTERN MAINE. PARTICIPATING WOMEN WERE PLACED WITH SEVERAL LOCAL EMPLOYERS. WE SERVED 177 INDIVIDUALS THROUGH WORKFORCE PROGRAMS.

THROUGH OUR STATEWIDE PARTNERSHIP IN THE AFFORDABLE CARE ACT NAVIGATOR GRANT, WE WERE ABLE TO ENROLL AROOSTOOK COUNTY RESIDENTS IN THE HEALTH INSURANCE MARKETPLACE.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
 THE BOARD OF DIRECTORS IS PROVIDED WITH A COPY OF THE FORM 990 FOR THEIR REVIEW AND APPROVAL BEFORE BEING FILED WITH THE INTERNAL REVENUE SERVICE.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
 ANNUALLY ALL BOARD MEMBERS AND EMPLOYEES REVIEW, DISCLOSE AND SIGN A CONFLICT OF INTEREST POLICY. IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE AND NATURE OF THEIR INTEREST, AND MUST DISCLOSE ALL MATERIAL FACTS TO THE BOARD OF DIRECTORS AT THE NEXT SCHEDULED BOARD MEETING. AT THE MEETING, AFTER DISCLOSING ALL MATERIAL FACTS, THE INTERESTED PERSON SHALL LEAVE THE BOARD MEETING WHILE THE DETERMINATION OF A CONFLICT IS DECIDED UPON.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
 AROOSTOOK COUNTY ACTION PROGRAM, INC. USES A VARIETY OF PROCESSES IN ORDER TO DETERMINE COMPENSATION. THE ORGANIZATION USES AN EXTERNAL SALARY SURVEY, ESTABLISHES LABOR MARKET SALARY RANGES, CONDUCTS PERFORMANCE

Name of the organization

Employer identification number

AROOSTOOK COUNTY ACTION

01-0315849

REVIEWS ESTABLISHING GOALS AND OBJECTIVES, MEASURES ACHIEVEMENT ON GOALS AND OBJECTIVES, AND CONSIDERS AGENCY FINANCIAL ABILITY TO ESTABLISH FAIR COMPENSATION. THE ORGANIZATION LAST CONDUCTED A WAGE STUDY IN 2020.

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

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

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2022

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	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	279,555

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	33,291
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 type="checkbox"/>		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	312,846
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.

01-0315849

Federal Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
100	Park Street Powers Place	5/17/21	163,600			163,600	39 MMS/L	5,768	4,195
101	771 Building improvements	6/17/21	336,989			336,989	39 MMS/L	11,161	8,641
102	LED Lights	7/01/21	10,330			10,330	7 MQ200DB	3,215	2,033
103	Park Street Parking Lot	8/01/21	78,471			78,471	15 MQ150DB	8,730	6,974
104	Cubicles 771 Main	3/10/21	60,827			60,827	7 MQ200DB	25,138	10,197
105	Smart Board 771 Main	6/15/21	6,868			6,868	7 MQ200DB	2,488	1,251
			<u>657,085</u>			<u>657,085</u>		<u>56,500</u>	<u>33,291</u>
Other Depreciation:									
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	814,576	34,752
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	49,851	2,918
13	Main St.Roof Phase #2	11/02/05	68,430			68,430	27 MO S/L	42,872	2,534
14	Main St. New Facade, Lettering & Painting	11/25/13	14,900			14,900	27 MO S/L	4,967	552
15	Main St Rugs	10/22/14	61,223			61,223	10 MO S/L	48,979	6,123
16	Main St Paving	9/20/15	14,580			14,580	10 MO S/L	10,328	1,458
17	Bowles Road Building	9/15/05	310,000			310,000	27 MO S/L	196,140	11,481
18	Bowles Road Roof	12/01/08	11,153			11,153	27 MO S/L	5,369	413
19	Bowles Road Building Rennovaions	2/04/10	39,726			39,726	20 MO S/L	24,995	1,987
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	330,628	24,798
23	Park Street	7/15/10	146,026			146,026	27 MO S/L	65,800	5,409
24	Park Street Elevator	3/01/12	76,972			76,972	27 MO S/L	29,934	2,851
25	Park St Window Replacement	8/27/14	16,204			16,204	27 MO S/L	4,901	600
26	Caribou Bldg Improv BRSA	8/01/19	13,500			13,500	27 MO S/L	1,583	500
27	Caribou Bldg Improv PNM	8/01/19	199,500			199,500	27 MO S/L	23,398	7,389
28	Gouldville Bldg Sewer/Water	8/01/19	19,310			19,310	27 MO S/L	2,265	715
29	Gouldville Bldg Handrails/Doors	8/01/19	95,068			95,068	27 MO S/L	11,150	3,521
30	Gouldville Bldg Renov Design	8/01/19	16,835			16,835	27 MO S/L	1,974	624
31	Park St Improvements	9/01/00	223,567			223,567	15 MO S/L	178,901	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	109,241	9,931
34	Park St Improvements CDBG	3/01/12	350,000			350,000	15 MO S/L	237,221	23,334
35	Park St Lead Abatement	6/09/14	16,318			16,318	27 MO S/L	4,986	605
36	Park St Sprinkler System	8/01/14	23,990			23,990	27 MO S/L	7,256	889
37	Park St Window Replacement	8/27/14	84,013			84,013	27 MO S/L	25,411	3,112
38	Park St Paving	7/08/15	10,000			10,000	10 MO S/L	7,167	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	1,210	234
41	Gouldville electrical panels	8/01/17	39,150			39,150	27 MO S/L	7,492	1,450
42	Gouldville Unit Ventilator/Thermostat upgr.	8/01/17	16,020			16,020	27 MO S/L	3,065	594
43	Final On Unit Ventilator/Thermostat Upgrade	9/06/17	37,380			37,380	27 MO S/L	6,922	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
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	20,946	0
52	Payground improvement	4/30/07	15,134			15,134	15 MO S/L	15,134	0
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

01-0315849

Federal Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
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	5,232	0
64	Proseal	3/19/19	5,254			5,254	5 MO S/L	3,678	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	20,047	3,084
72	Systems Engi Core Computing	6/06/18	37,300			37,300	5 MO S/L	29,840	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	55,664	0
83	2019 Chrysler Touring Van	8/01/19	30,691			30,691	5 MO S/L	19,438	6,138
84	201 Ford E450 Box Truck	8/01/19	42,534			42,534	5 MO S/L	26,938	8,507
85	2020 HS School Bus	8/01/19	88,063			88,063	5 MO S/L	55,773	17,613
86	2017 20 Passenger Bus	8/01/17	55,664			55,664	5 MO S/L	55,664	0
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	2,246	770
89	Indoor Surfacing	4/09/20	5,640			5,640	5 MO S/L	2,820	1,128
90	Rubber Mulch	5/01/20	18,900			18,900	5 MO S/L	9,135	3,780
91	Lead Paint Analyzer	7/08/20	16,460			16,460	5 MO S/L	7,407	3,292
92	Penta Stack Chairs	7/01/20	5,240			5,240	5 MO S/L	2,358	1,048
93	Grey Tables	8/01/20	5,700			5,700	5 MO S/L	2,470	1,140
94	Dental Chairs	12/30/19	7,438			7,438	5 MO S/L	4,091	1,488
95	IT Switches	7/14/20	18,600			18,600	5 MO S/L	8,370	3,720
96	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	42,916	17,758
97	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	42,916	17,758
98	2021 Freightliner School Bus	5/14/20	88,791			88,791	5 MO S/L	42,916	17,758
99	Park Street Powers Place Land	5/17/21	40,900			40,900	0 -- Land	0	0
Total Other Depreciation			<u>5,704,553</u>			<u>5,704,553</u>		<u>3,658,616</u>	<u>279,555</u>
Total ACRS and Other Depreciation			<u>5,704,553</u>			<u>5,704,553</u>		<u>3,658,616</u>	<u>279,555</u>
Grand Totals			6,361,638			6,361,638		3,715,116	312,846
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>6,361,638</u>			<u>6,361,638</u>		<u>3,715,116</u>	<u>312,846</u>

01-0315849

AMT Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
26	Caribou Bldg Improv BRSA	8/01/19	13,500			13,500	39 MMS/L	1,082	346
100	Park Street Powers Place	5/17/21	163,600			163,600	39 MMS/L	5,768	4,195
101	771 Building improvements	6/17/21	336,989			336,989	39 MMS/L	11,161	8,641
102	LED Lights	7/01/21	10,330			10,330	7 MQ200DB	3,215	2,033
103	Park Street Parking Lot	8/01/21	78,471			78,471	15 MQ150DB	8,730	6,974
104	Cubicles 771 Main	3/10/21	60,827			60,827	7 MQ200DB	25,138	10,197
105	Smart Board 771 Main	6/15/21	6,868			6,868	7 MQ200DB	2,488	1,251
			<u>670,585</u>			<u>670,585</u>		<u>57,582</u>	<u>33,637</u>
Other Depreciation:									
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
45	Leasehold Improvements	10/29/02	0			0	0 HY	0	0
46	North Street Playground 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

01-0315849

AMT Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
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 E350 Microbus	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
Total Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Grand Totals			670,585			670,585		57,582	33,637
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>670,585</u>			<u>670,585</u>		<u>57,582</u>	<u>33,637</u>

01-0315849

Depreciation Adjustment Report

FYE: 9/30/2023

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>
<u>MACRS Adjustments:</u>						
Page 1	1	100	Park Street Powers Place	4,195	4,195	0
Page 1	1	101	771 Building improvements	8,641	8,641	0
Page 1	1	102	LED Lights	2,033	2,033	0
Page 1	1	103	Park Street Parking Lot	6,974	6,974	0
Page 1	1	104	Cubicles 771 Main	10,197	10,197	0
Page 1	1	105	Smart Board 771 Main	1,251	1,251	0
				<u>33,291</u>	<u>33,291</u>	<u>0</u>

01-0315849

Future Depreciation Report**FYE: 9/30/24**

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
100	Park Street Powers Place	5/17/21	163,600	4,195	4,195
101	771 Building improvements	6/17/21	336,989	8,640	8,640
102	LED Lights	7/01/21	10,330	1,452	1,452
103	Park Street Parking Lot	8/01/21	78,471	6,277	6,277
104	Cubicles 771 Main	3/10/21	60,827	7,283	7,283
105	Smart Board 771 Main	6/15/21	6,868	894	894
			<u>657,085</u>	<u>28,741</u>	<u>28,741</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	552	0
15	Main St Rugs	10/22/14	61,223	6,121	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	600	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	624	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	3,112	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	235	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	0	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: 9/30/24**

FYE: 9/30/2023

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	525	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	0	0
72	Systems Engi Core Computing	6/06/18	37,300	0	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	0	0
83	2019 Chrysler Touring Van	8/01/19	30,691	5,115	0
84	201 Ford E450 Box Truck	8/01/19	42,534	7,089	0
85	2020 HS School Bus	8/01/19	88,063	14,677	0
86	2017 20 Passenger Bus	8/01/17	55,664	0	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	1,487	0
95	IT Switches	7/14/20	18,600	3,720	0
96	2021 Freightliner School Bus	5/14/20	88,791	17,758	0
97	2021 Freightliner School Bus	5/14/20	88,791	17,758	0
98	2021 Freightliner School Bus	5/14/20	88,791	17,758	0
99	Park Street Powers Place Land	5/17/21	40,900	0	0
	Total Other Depreciation		<u>5,704,553</u>	<u>263,103</u>	<u>346</u>
	Total ACRS and Other Depreciation		<u>5,704,553</u>	<u>263,103</u>	<u>346</u>
	Grand Totals		<u>6,361,638</u>	<u>291,844</u>	<u>29,087</u>

Form 990	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23		

Name **AROOSTOOK COUNTY ACTION PROGRAM, INC.** Taxpayer Identification Number **01-0315849**

		2021	2022	Differences
R e v e n u e	1. Contributions, gifts, grants	1,075,351	3,209,839	2,134,488
	2. Membership dues and assessments			
	3. Government contributions and grants	30,463,527	18,250,360	-12,213,167
	4. Program service revenue	589,801	713,507	123,706
	5. Investment income	36,616	38,962	2,346
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	2,892,812	143,968	-2,748,844
	12. Total revenue. Add lines 1 through 11	35,058,107	22,356,636	-12,701,471
E x p e n s e s	13. Grants and similar amounts paid	17,495,459	6,057,037	-11,438,422
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	8,324,914	10,042,080	1,717,166
	17. Professional fundraising fees			
	18. Other professional fees	1,006,482	1,425,418	418,936
	19. Occupancy, rent, utilities, and maintenance	904,912	880,979	-23,933
	20. Depreciation and Depletion	370,148	401,816	31,668
	21. Other expenses	4,008,216	1,502,609	-2,505,607
	22. Total expenses. Add lines 13 through 21	32,110,131	20,309,939	-11,800,192
	23. Excess or (Deficit). Subtract line 22 from line 12	2,947,976	2,046,697	-901,279
O t h e r I n f o r m a t i o n	24. Total exempt revenue	35,058,107	22,356,636	-12,701,471
	25. Total unrelated revenue			
	26. Total excludable revenue	3,519,229	896,437	-2,622,792
	27. Total assets	10,978,296	12,510,759	1,532,463
	28. Total liabilities	3,487,695	2,899,599	-588,096
	29. Retained earnings	7,490,601	9,611,160	2,120,559
	30. Number of voting members of governing body	21	21	
	31. Number of independent voting members of governing body	21	21	
	32. Number of employees	315	292	
	33. Number of volunteers	550	550	

Form 990	Tax Return History	2022
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Name AROOSTOOK COUNTY ACTION PROGRAM, INC.	Employer Identification Number 01-0315849
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	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants		14,433,818	26,778,736	31,538,878	21,460,199	
Membership dues						
Program service revenue		1,218,682	625,727	589,801	713,507	
Capital gain or loss		32,279				
Investment income		62,141	228,523	36,616	38,962	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue		37,026	333,133	2,892,812	143,968	
Total revenue		15,783,946	27,966,119	35,058,107	22,356,636	
Grants and similar amounts paid		3,611,711	8,594,793	17,495,459	6,057,037	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation		7,292,415	8,785,792	8,324,914	10,042,080	
Professional fees		963,428	1,772,632	1,006,482	1,425,418	
Occupancy costs		582,154	822,063	904,912	880,979	
Depreciation and depletion		273,163	316,357	370,148	401,816	
Other expenses		2,957,414	7,866,452	4,008,216	1,502,609	
Total expenses		15,680,285	28,158,089	32,110,131	20,309,939	
Excess or (Deficit)		103,661	-191,970	2,947,976	2,046,697	
Total exempt revenue		15,783,946	27,966,119	35,058,107	22,356,636	
Total unrelated revenue						
Total excludable revenue		1,350,128	1,187,383	3,519,229	896,437	
Total Assets		6,308,630	10,124,886	10,978,296	12,510,759	
Total Liabilities		1,322,832	5,331,058	3,487,695	2,899,599	
Net Fund Balances		4,985,798	4,793,828	7,490,601	9,611,160	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Investment income	\$ 38,962			14		
Total	<u>\$ 38,962</u>					

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

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
Consultants & contractual ser	\$ 1,372,799	\$ 1,121,616	\$ 251,183	\$
Total	\$ 1,372,799	\$ 1,121,616	\$ 251,183	\$ 0

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Federal Statements

FYE: 9/30/2023

Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
Program funds	\$ 18,250,360
In kind	126,757
MSHA loan forgiveness	700,000
Other program income	1,232,766
Smith Foundation	900,000
Other individual contributions	250,316
Total	<u>\$ 21,460,199</u>

Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
Investment income	\$ 38,962
Total	<u>\$ 38,962</u>

Schedule A, Part II, Line 12 - Current year

<u>Description</u>	<u>Amount</u>
Program Fees	\$ 713,507
Grant funded equipment purcha	145,408
Loss on asset disposal	-1,440
Total	<u>\$ 857,475</u>