City of Portland
CDBG Allocation Committee

Thursday, February 6, 2025 at 8:00 AM Via Zoom

REMOTE ACCESS INFORMATION:

CDBG Annual Allocation Committee will conduct this meeting by remote methods/technology at the Zoom link provided below, in accordance with the requirements of 1 M.R.S. section 403-B and the City Council's Remote Participation Policy Public Remote Access Information:

*The CDBG Allocation Committee will conduct this meeting remotely via Zoom pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live either in person or via Zoom, a recording will be available in the Agenda Center following the meeting. For public comment via Zoom, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment. This particular meeting will not take public comment. Contact cdbg@portlandmaine.gov for all application files.*

Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/88585053688

1. Open Meeting and Roll Call
2. Vote on minutes from 1/30
    a. 1/30 Minutes
3. Follow Up from Previous Meeting
4. Review Social Service Applications
    a. Maine Health (*Contact staff for complete application)*
    b. Maine Academy of Modern Music *(Contact staff for complete application)*
    c. Wayside Food Program
    d. Preble Street Emergency Food Program
    e. Boys and Girls Club of Southern Maine
5. Discuss Development Scores
6. Next Meeting: 2/13
7. Adjournment

CDBG Allocation Committee
January 30, 2025
8:00am-9:30am
Remote Meeting via Zoom

In Attendance:
Todd Morse, Vice Chair, Wendy Harmon, Teale Kenneth Smith, Kim Vandermeulen, Lawson Condrey, Natalie King
Absent: Robby Perkins-High, Chair
Staff: Rowen McAllister

Meeting Minutes

Roll Call

Vote to Approve 1/23. Motion to approve by Kim. Teale seconded. Unanimous approval.

Follow up from Previous Meeting Staff introduced a new non-voting member, clarified the impact of the federal funding freeze on CDBG, and discussed the timeline for Development scores.

Review and Discuss Development Activities

1. JKTC: Staff clarified the eligibility requirements for the program. Members agreed how strong these social service applications are. Members questioned how impactful a net loss is in the submitted budget, other members said that should be reflected in the scoring. Members discussed how good all of these applications are and how to measure across many excellent proposals. Members replied that looking at how many people and to what degree people are assisted is helpful when the merit of all the applications are so strong.

2. Milestone Recovery: Staff identified an error in the budget which will result in a point deduction. Members are familiar and supportive of the program, but members identified that some applications will need to be cut considering how the total funding requests is more than three times the available amount.

3. Maine Needs: Staff clarified that this applicant would qualify for the new applicant set aside if they score above 75 points. Staff also clarified an eligibility issue that was resolved and highlighted that the letters of support submitted were testimonials rather than traditional letters. Some members agreed that traditional letters of support would have been better and less generic, other members did not feel as concerned. Members identified that the leveraged funds were compelling because they were mostly small donations. Members felt this organization was different than many of the others.

4. Hope Acts: Staff identified that internal financial controls will need to be met even when one person is listed for all the organizational role, such as is the case with this application. Staff has no reason for concern but wanted to highlight this for the applicant.

Members were generally supportive of this application and the timeliness of the effort in light of current events. Members briefly compared this applicant to Greater Portland Family Promise. Members felt the application was worthy of funding and were supportive.

5. Greater Portland Family Promise: Staff clarified that any future applications need to identify support provided under the LMC rather than LMA criteria. Members asked if this applicant was expanding to the Gorham location and whether county funds would be better suited for that expansion. Staff responded that the organization does receive other CDBG funds but will provide additional details and follow up for this matter. Members identified that this was more of a navigator service rather than a direct connection, and struggled with how this compares to an application providing more immediate assistance.

   Members talked about whether they could score many projects the same across the board or whether it was their job to differentiate minute differences through the scoring process. Members responded that the averaging of scores helps arrive at a group consensus. Other members say they will grade on a curve using a baseline evaluation of all applications and try to maximize the spacing between applications. Either way, all agree with the general quality of social service applications.

Meeting Adjourned.

Next meeting
Thursday, February 6, 2025
Time: 8:00-9:00am
Location: via Zoom

Overview

Completed by mary.tee@mainehealth.org on 11/5/2024 12:46 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

Overview

Please provide the following information.

City of Portland
CDBG Social Services
Program

Housing & Economic Development Department
HCD Program Manager
389 Congress St
Portland, ME 04101
207-874-8731
cdbg@portlandmaine.gov

INTRODUCTION

The City of Portland CDBG program seeks to foster innovative and creative programs that address the critical issues facing the City of Portland. The CDBG funds should be seen as seed money for starting or expanding programs. The purpose of our funding is to help get a program off the ground or successfully expand, all while prioritizing impact to low and moderate income residents of Portland. We strongly encourage new programs to apply for CDBG funding.

Before completing this application for funding, all applicants must read the Community Development Block Grant Policies, which can be found at our website. The policies contain eligibility for funding, allowable expenses, scoring and selection process procedure, etc. Points may be deducted if your application does not adhere to the Policies.

☑ **I acknowledge that I have read and understood the Community Development Block Grant (CDBG) Policies. I agree to adhere to all the terms, conditions, and requirements outlined in these Policies. If awarded CDBG funding, I commit to following these guidelines throughout the implementation of the funded project.**

☑ **I understand that non-compliance with the CDBG Policies may result in the withdrawal of funding, the requirement to return disbursed funds, or other penalties as outlined by the program.**

A. Agency Information

Completed by mary.tee@mainehealth.org on 11/18/2024 3:13 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

A. Agency Information

Please provide the following information.

AGENCY INFORMATION
A.1. Agency Name
MaineHealth

A.2. Mailing Address
110 Free Street Portland, ME 04101

A.3. Federal ID Number
010238552

A.4. Unique Entity Identifier- SAM.GOV
MAYKB1LWD5U9

APPLICATION POINT OF CONTACT
A.5. Name
Mary Catherine Tee

A.6. Phone
(207) 423-6609

A.7. Email
mary.tee@mainehealth.org

EXECUTIVE DIRECTOR
A.8. Name
Naomi Anderson Schucker

A.9. Phone
(207) 661-7554

A.10. Email
naomi.schucker@mainehealth.org

PROJECT DIRECTOR
A.11. Name
Rachel Freedman

A.12. Phone
(207) 662-8817

A.13. Email
rachel.freedman@mainehealth.org

FINANCIAL DIRECTOR
A.14. Name
Albert Swallow

A.15. Phone
(207) 662-2654

A.16. Email
albert.swallow2@mainehealth.org

B. Project Information

Completed by mary.tee@mainehealth.org on 11/18/2024 3:12 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

B. Project Information

Please provide the following information.

B.1. Program Name (Note: If you are applying for funding for multiple programs, please submit an application for each distinct program)
MaineHealth Food Pantry - Reducing Food Insecurity in Portland

B.2. Primary Address Services Are Delivered
950 Congress Street Portland, ME 04101

B.3. Are there additional service address?
No

B.4. HUD National Objective
There are two approaches for meeting the Low to Moderate Income qualifications. Please select the applicable National Objective:

- **Low to Moderate Income Limited Clientele (LMC): Limited Clientele activities benefit a specific targeted group of persons of which at least 51% must be LMI based on HUD's annual limits. In order to meet the LMI Limited Clientele criteria, the activity must either collect income documentation/screening for each client or serve a population presumed by HUD to be LMI (including abused children, elderly persons, battered spouses, homeless persons, severely disabled adults, illiterate adults, persons living with AIDS, and migrant farm workers.)**
- **Low to Moderate Income Area Benefit (LMA): Area Benefit activities must be available to all residents of an area where at least 51% of the residents are LMI based on HUD's data of eligible areas over 51%. The area must be clearly delineated by the grantee and must be primarily residential.**

Select which National Objective this program activity will address:
Low and Moderate Income Clientele (LMC)

Does this activity primarily benefit a population that HUD presumes to be low to moderate income, including abused children, elderly persons, battered spouses, homeless persons, illiterate adults, severely disabled adults, persons living with AIDS, and migrant farm workers?
Yes

Please check the appropriate populations

- [ ] **Abused Children**
- [x] **Elderly Persons**
- [ ] **Battered Spouses**

- [x] **Homeless Persons**
- [x] **Illiterate Adults**
- [x] **Severely Disabled Adults**
- [ ] **Persons Living with AIDS**
- [ ] **Migrant Farm Workers**

B.5. HUD Program Objectives
Indicate which HUD program objective this program will address:
Creating a Suitable Living Environment

B.6. Priority Impact Level
The City of Portland CDBG Goals and Priorities:

- **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods- Invest in infrastructure to improve neighborhood assets and build strong, safe, accessible and vibrant neighborhoods. Improve accessibility through ADA compliance. Build sidewalks and trails to improve connectivity, increase the use of bicycles as a mode of transportation, and redevelop streetscapes to create shared streets for cars, bikes, and pedestrians that integrate with the fabric of the neighborhood. Support programs that increase safety in neighborhoods for residents and visitors. Invest in programs and services that address the specific needs of members of the community. Encourage programs that build a sense of inclusiveness, safety, and security within individual neighborhoods.**
- **Housing Availability-Increase housing availability and affordability- Increase housing availability and affordability to all Portland residents regardless of income, race, ethnicity, and family size. Encourage housing development by removing barriers to traditional urban housing types while ensuring the inclusion of workforce housing in significant development projects.**
- **Economic Opportunity- Create economic opportunities to transition people out of poverty- Invest in Portland businesses to enable them to expand to create jobs. Invest in persons wanting to create microenterprises. Engage job seekers in a continuum of services to increase their professional capacity, financial stability, and ability to maintain employment. Focus on difficult to employ populations including homeless, new Americans and single parent head of households. Combine resources and build partnerships between public and private entities to provide opportunities to transition Portland residents out of poverty to sustainable employment and financial stability.**
- **Address the Needs of the Growing Homeless Population- Prevent and reduce homelessness - Prevent individuals and families from becoming homeless and entering into the shelter system. Rapidly rehouse those who enter the shelter system. Provide necessary resources to assist vulnerable population's transition out of homelessness, including housing opportunities for chronically homeless or long-term stayers at homeless shelters.**
- **For more detailed information, please review the Needs-Goals-Priorities Table**

Select the primary goal your program or project addresses:
Address the Needs of the Growing Homeless Population: Prevent and reduce homelessness

Beneficiaries

B.7. Describe the beneficiaries or clients served by the program.
The MaineHealth Food Pantry Portland's (MHFPP) beneficiaries include the traditionally unhoused, immigrants (asylum seekers who are homeless or housing insecure, refugees, undocumented, and long-term community members), older adults, disabled adults and other low-income individuals and families.

B.8. How many will be served by the proposed program? (unduplicated -per year)
4,500

B.9. How many are low to moderate income residents of Portland?
3,250

B.10. What percentage of total clients are low to moderate income residents of Portland?
72.40%

Units of Service - The CDBG program provides quarterly reimbursements for your expenditures as long as your units of service reported are proportional to your expenditures. Therefore, your units of service should be a measure which is proportionate across the grant term and proportionate to your expenditures. For example, an hour of staff time or bed nights in a shelter are common units of service.

B.11. Describe the type of unit of service provided by the program.
The unit of service provided by the MHFP will be unduplicated visits to the pantry. Each visit represents an individual or household shopping during one of the open pantry days.

B.12. How many units of service will be provided by the program?
20,000

Budget and Organizational Questions

B.13. What percentage of the total budget is CDBG?
11.00%

B.14. What is the amount of other federal funds you have estimated and committed to this program budget?
$0.00

B.15. What is the amount of state/local funds you have estimated and committed to this program budget?
$0.00

B.16. What is the amount of private funds you have estimated and committed to this program budget?
$524,092.00

B.17. In your organization's preceding completed fiscal year, did it receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

B.18. Does the public have access to information about the compensation of the executives of your organizations through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Program Objectives and Outcomes

B.19. Program Objectives
By April 30, 2026, the MHFP will share culturally relevant, nutritious food with 4400 patrons who between them, will

visit the pantry 20,000 times during the grant year. By April 30, 2026, the MHFP will connect a minimum of 200 patrons with resources and support to address their social drivers of health. These services will include providing workforce development support for volunteers as well as resource connections with entitlement/health coverage applications (like SNAP and MaineCare), housing referrals, transportation vouchers, free diapers, etc..

B.20. Program Outcomes

The outcomes associated with this proposal aim to improve physical and economic well-being of the individuals and families (both patrons and volunteers) served by the MH Food Pantry including: - Number of patrons served by the food pantry - Number of visits to the food pantry - Pounds of healthy food shared with patrons - Number of visits with embedded Access to Care outreach case manager to support social drivers of health access (WIC, diapers, MaineCare) - Number of patrons who engage/enroll with workforce development activities - Number of patrons who transition from WFD volunteer to MH employee

B.21. Employees

Program specific, not for the entire organization.

	Totals
How many employees are currently employed in this program?	2.65
How many employees will be employed in this program if it receives CDBG funding?	3.4
How many employees will be employed in this program if it does not receive CDBG funding?	2.65

Documentation

B.22. How will the beneficiaries' information be collected and documented?

As a Good Shepherd Food Bank (GSFB) pantry, MHFPP utilizes the Feeding America patron platform, Service Insights on MealConnect (SIMC), a web-based software designed for food pantries. Through SIMC, all patrons are asked to provide basic demographics, contact information, family size, SNAP status, preferred language and income eligibility for The Emergency Food Assistance Program (TEFAP/USDA). This information is collected once at intake and then updated as required by USDA.

B.23. How will the units of service be tracked and documented?

Results will be monitored using SIMC, which captures the number of individuals and households (patrons) served by the MHFPP, the number of visits to the pantry as well as demographic information. A separate data report (already in use) enumerates the number of pounds of distributed food (both purchased through GSFB and leveraged from Wayside, USDA and food drives). In addition, SDOH related visits are measured by patrons served and referrals made through an existing report used by the MH Access to Care New Americans programs. The only new data collection tool that will be necessary to adapt will be the volunteer tracking tool that MH currently uses to solely collect hours of service. This tool will need to be updated to include the workforce development support encounters and employment status.

B.24. How will the outcomes be measured, collected, and documented?

As discussed above, outcomes will be measured using established data collection tools that inform monthly and quarterly reporting/dashboards that are used by the MHFPP team for funding, operational and evaluation purposes. All of the documentation of outcomes is done digitally (i.e. web-based tools). The outcome measurements are defined under "program outcomes" and were selected because they are well-defined for measuring the MHFPP's ability to address food insecurity within Portland through its food assistance program and more upstream on SDOH connections and employment readiness. Every encounter with a patron or workforce readiness volunteer will be a data point collected. Food metric data is collected from invoices received and then moved to the data report (pounds and source of food) mentioned above. MHFPP has the capacity and tools necessary to capture the completion of the outcomes which will contribute to overall program impact and success.

C. Narrative

Please provide the following information.

C.1. Program Description

Describe the Program being proposed.

Under this proposal, MaineHealth will lead a comprehensive food insecurity effort, operating its no-barrier pantry (open to all community members) in the St. John Valley Neighborhood. The pantry offers a weekly public shopping day along with the provision of wraparound services. The pantry is located at the intersection of Congress and St John streets and is centrally located to individuals who are unhoused or housing insecure. It is close to the Portland Expo (which has twice served as a shelter for asylum seekers), adjacent to the Recuperative Care program and a few blocks from Florence House and Logan Place. The client-centered MHFPP model uses a trauma-informed approach that aims to ensure a welcoming, dignified, stigma-free patron experience (e.g., the pantry is set up like a grocery store and patrons select their preferred items for their entire household). It is also structured to ensure culturally appropriate food & dietary accommodations are available. To operationalize this approach, the pantry employs multilingual cultural brokers/community health workers (.75 FTE) as well as volunteers from central Africa who welcome clients, provide information about the various food offerings, and encourage patrons to access additional resources as needed. The pantry is not simply about food access. It is a place where our neighbors can connect with community and resources. To be responsive to the community, the additional support available at the MHFPP include assistance with Mainecare, SNAP and WIC applications, referrals to other social drivers of health (SDOH) resources such as transportation, housing, and medication assistance, as well as career advancement support for workforce development volunteers (individuals who need community service hours for government benefits and/or to support readiness to enter the workforce). During summer of 2023, the MHFPP volunteer program pivoted to prioritize volunteers with lived experience to include newly arrived asylum seekers from the Democratic Republic of Congo and Angola. Although there are many participation barriers to overcome including language, transportation, childcare, etc., providing space for participation supports these asylum seekers entry into the US workforce. These workforce development volunteers receive many benefits from working at the pantry like fulfilling entitlement community service hours, having access to advanced shopping, practicing English, creating social bonding experiences with community, and fulfilling workforce development requirements. Since launching the workforce readiness volunteer program in June 2024, the MHFPP operational staff (1.9 FTE) has supported 28 volunteers with job-seeking support, including creating resumes, helping with applications and interviews, and onboarding support. During this same time period, the staff has seen 14,700 visits to the pantry and distributed 421,700 pounds of food. Unfortunately, there is not capacity within the MHFPP to adequately support the SDOH related programming, nor is there an internal MH entity that has the capacity to provide this type of wraparound support. Externally, local community resources where volunteers are referred are beyond capacity themselves. This leads volunteers to repeatedly ask the MHFPP team for workforce readiness services and connections to other SDOH related resources. The intent of this application is not to duplicate the services provided elsewhere in the community, but to embed this solely for MHFPP volunteers that are engaging with the pantry either directly or through the partnership with FedCap (see MOU). These volunteers do so much for the community and the MHFP, all while navigating relocation and complicated red tape processes. Although volunteers seek a number of SDOH related resources, the primary objective for them, and for us, upon receiving their work permit is to support them with securing employment. In addition to housing, it is their top priority. The programming included under this proposal represents a direct investment in a solution that addresses and reduces the inequities that the State's Roadmap to End Hunger by 2030 highlights, and helps create the "collectively supported, user-centered, accessible, and equitable… food assistance program" they believe will "contribute to pathways to economic and food security for all Mainers." By going beyond food distribution to include wraparound services and support that address those SDOH that impact our patrons and workforce development volunteers, MH hopes to not only provide food assistance but help patrons move to greater economic security. This intent will be operationalized by the addition of a .60 program management specialist and .15 FTE community health worker who will contribute to the daily operations of the food pantry, supporting the workforce volunteers and providing navigation of other resources connected to the SDOH and readiness to enter the local workforce.

C.2. Community Need Description

Describe the scope of the community problem or need the program addresses. Reference plans, reports, data, or past experience as applicable.

Many neighbors within our community are in crisis. According to the 2024 Cumberland County CHNA report, poverty rates in Portland (12.7%) exceed those of the county (7%) and the state (11.8%). A point-in-time survey completed in January 2020 identified 1,297 people as homeless across Maine. In 2023, that number grew over three-fold to an astounding 4,258. In Portland, Danielle West declared that providing housing for unhoused people and asylum seekers was Portland's single biggest challenge (Boston Globe, 2023). Just as we have seen the increase in housing insecurity rise, we have also seen a drastic increase in food insecurity, as the drivers of both go hand-in-hand. As poverty rates have increased, so have the number of food-insecure neighbors. In the past year, the cost of food has risen drastically. Locally, here in Southern Maine, a recent study estimated monthly food costs for a family of four totals $1,452 (United Way of Southern Maine, 2024). Food insecurity is an urgent issue in Portland, affecting those most vulnerable, including children, seniors, and low-income households. This situation exacerbates the risk of chronic health conditions, educational disparities, and economic instability, creating a vicious cycle that is difficult to break. The need for sustainable, accessible, and equitable solutions to address food insecurity in Portland has never been more urgent. Innovative community-driven solutions, like that of the MaineHealth Food Pantry, is one approach to addressing the issue. During 2023, in its inaugural year, the MHFPP shared 688,000 pounds of food with 4,370 different households/families, representing 15,016 total individuals. Based on the amount of food shared, the MHFPP has quickly become the 10th largest pantry partner in Maine, out of the 660 pantries affiliated with GSFB. These numbers will only continue to rise. During the first quarter of 2024, the MHFPP distributed 204,549 pounds of food. This represents 31% of our 2023 annual total. Thus, MH forecasts that it will exceed last year's distribution by at least 270,000 pounds. Of the patrons who utilized the pantry in 2023, over 85% of the clients were non-English speakers and over 89% identified as BIPOC. These patrons are often housing and food insecure because of restrictions on work authorizations, low wages, differences in language and culture, and unfamiliarity with US systems. Addressing food insecurity in Portland is not just about alleviating hunger; it is about fostering a healthier, more resilient community where all individuals can thrive. To ensure that every Portland resident has reliable access to nutritious, culturally-appropriate food, it's necessary to invest in the MHFPP and its comprehensive and responsive model of food assistance.

C.3. Measurable Community Impact

Describe program outcomes and the impact it will have on the community. Include how progress will be evaluated in reaching these goals

First and foremost, the MHFP will increase access to healthy foods for the Portland community. Left unaddressed, hunger has significant negative consequences. Adults and children with food insecurity experience higher rates of mental health issues and are at elevated risk for chronic diseases, which amongst adults leads to higher healthcare costs and loss of productivity. Hungry children are sick more often and can suffer from physical, developmental, and cognitive impairments (Child Food Insecurity: The Economic Impact on our Nation, 2009). Housing, food and employment insecurity are often intrinsically linked. With that in mind, the MHFP's commitment to addressing social drivers of health is a secondary, but equally important, measure. Providing a pathway for entering the US workforce is a key driver of economic security, but it also translates to strengthening local businesses and contributions to the tax base. In addition, for immigrant workers, meaningful employment that matches education and experience can result in lower poverty and uninsured rates, better mental health, and greater job satisfaction (Kaiser Family Foundation, Employment Among Immigrants and Implications for Health and Health Care, Drishti Pillai and Samantha Artiga, June 12, 2023). As stated in the proposed program objectives, the outcomes associated with this proposal aim to improve physical and economic well-being of the individuals and families served by the MHFP. Impact associated with the operation of the food pantry is updated weekly in SIMC and monthly in a food access dashboard that MH maintains for its three hospital-based pantries. Both of these tools allow the MHFP to evaluate its progress, determine if there are any emerging trends, and identify both challenges and successes in its aim to increase access to healthy foods. Similarly, the SDOH referral data (excluding the workforce readiness activities) is reviewed monthly by the MH New Mainers Outreach team. The utilization reports inform the programming that is offered at the food pantry. As discussed under Section B, the tracking tools for the workforce readiness support activities that are being proposed will need to be further developed to track impact. The MHFP team has time dedicated each week for program refinements and relies equally on the reporting systems/tools and the experience and expertise of the cultural brokers and volunteers to help with program improvement. We believe the combination of the two will best serve the community and help inform program improvements to serve as many patrons as possible.

C.4. Goal

Choose and describe how this program meets one of the goals of the CDBG program:(See table here).

1. **Neighborhood Investment and Infrastructure - Create strong, safe, accessible and vibrant neighborhoods**
2. **Housing Availability –Increase Housing availability and affordability**
3. **Economic Opportunity – Create economic opportunity to transition people out of poverty**
4. **Address the needs of the growing homeless population- prevent and reduce homelessness**

Under this proposal MH will provide "food assistance," a high priority activity under the CDBG goal of "Address the needs of the growing homeless population- prevent and reduce homelessness" through the food pantry that MH operates at 950 Congress Street. As a healthcare organization, MH recognizes that social drivers of health (SDOH) significantly impact the health of its communities and has committed to providing food assistance through its Portland pantry. As is stated in the goal section of the CDBG plan- the intent is to "prevent individuals and families- from becoming homeless and entering into the shelter system." From a preventive perspective, food assistance protects individuals or families that are housing insecure from losing housing should they experience an unexpected expense (i.e. a car repair) or a reduction or loss of wages. As is referenced under "Community Need" using the United Way – Asset Limited Income Constrained Employed Analysis, there is growing recognition of how financially vulnerable individuals and families are locally and statewide because of the inflated cost of living and the lack of adequate supports. MH's comprehensive food assistance program is a key component of the safety net for low-income individuals and families in Portland, positively impacting their health and housing security. Secondarily, the wrap around services and the job readiness program implemented at the MHFPP addresses the Economic Opportunity goal. And yet, because the primary purpose and reach of the MHFPP is to distribute healthy foods and serve as a food assistance program, the application's objectives, outcomes, and measures have prioritized the homeless response goal as the primary focus.

C.5. Priority Impact Level

Choose and describe how this program best addresses one of the priority impacts level activities from the selected goal in the question above: :

1. **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods. Eligible programs and activities include but are not limited to: Community policing, public infrastructure in target neighborhoods. Accessibility/ADA compliance, alternative modes of transportation; PRIORITY: Park and recreation facilities, historic preservation, tree planting, and non-profit rehab, inclusive and diverse community centers and engagement programs, senior services, disability services, public infrastructure outside of the targeted neighborhood.**
2. **Housing Availability- Increase housing availability and affordability. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Housing rehabilitation, adaptive reuse of housing, housing retention; PRIORITY: Rental assistance programs, environmental testing and remediation, energy efficiency/weatherization, fair housing activities, heating and fuel assistance, tenant landlord counseling services, and legal services.**
3. **Economic Opportunity- Create economic opportunity to transition out of poverty. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Job creation, microenterprise assistance, career advancement services (education, job training, GED attainment, ESL, etc.), Job retention support services (childcare vouchers, housing counseling, transportation assistance, etc.) PRIORITY: Façade improvements, and financial stability services (budgeting, financial planning, tax preparation, etc.).**
4. **Address the Need of the Growing Homeless Population- Prevent and reduce homelessness. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Food assistance, shelter services, mental health service, substance use disorder services, housing and housing services for long-term shelter consumers, emergency services to prevent homelessness; PRIORITY: Rental assistance, and at risk youth services.**

This proposal best addresses the goal of "Address the Need of the Growing Homeless Population" and is centered on the high priority activity of “food assistance” via the operation of a barrier-free food pantry that creates access to healthy food. Food assistance meets an immediate basic need of our community’s unhoused populations. The MHFPP model not only includes culturally familiar and nutritious foods but also offerings that are easily opened (flip top cans) and shelf stable, including vegetables, fruits, grains, and proteins to accommodate patrons who may not have access to a refrigerator or kitchen. As is discussed above, the MHFPP is also addressing Economic Opportunity as a secondary goal and the high priority activity of “career advancement services” through the operation of the MHFPP workforce readiness programming that supports volunteers as they become eligible for work authorizations. Under this programming, MHFPP offers job training, using English in the workplace, and assistance with job applications, resumes, scheduling interviews, etc. Again, the “career advancement services” components of this proposal address the duality of meeting the basic need of employment and helping to keep housing insecure individuals have more options for stable, safe and long-term housing.

C.6. Guiding Principles

Describe how the program meets each of the following Guiding Principles: Priority to Lower Incomes, Diversity and Inclusiveness, Consistent with City Goals and Initiatives:

1. **Consistent. All projects and programs will be reviewed with respect to the Consolidated Plan and other HUD requirements; City goals, priority impact levels, and other CDBG or HOME investments. Proposals should be coordinated with relevant City Departments where appropriate and align with City initiatives. City plans can be found online at Portland's Housing Community Development Website**
   Measurable Community Impact. Programs and projects will be evaluated based on how well they create a significant and measurable community impact.
2. **Diversity and Inclusiveness. Programs and projects shall address diversity and be inclusive in order to engage differences and create a culture of belonging.**
3. **Priority to Lower Incomes. Priority will be given to projects and programs that serve the lowest income persons.**

4. **Leveraged Funding. CDBG should not be the only source of funding for a program or project; leveraging other funds is essential.**

   Consistency: The MHFPP proposal aligns with the Consolidated Plan and the high priority activity of “food assistance” under the "Addressing the Needs of the Homeless" goal by operating one of the state’s busiest food pantries. In addition, although the wrap around services are secondary to the food assistance, the workforce development support that will be provided under this proposal aligns with the “Economic Opportunity” goal and will be inclusive of the high priority activities of “job training and career advancement services.” Measurable Community Impact: The MHFPP is well-poised to make a significant and measurable impact. As mentioned about, MH has the data collection tools, processes, expertise, and support to evaluate the impact of the program. These tools are already in use and have helped track the exponential growth and impact of the pantry. MH forecasts that it will exceed last year’s distribution by at least 270,000 pounds of food and will exceed the number of visits by an additional 6000. These metrics are a testament to the measurable impact and potential of the MHFPP. Diversity and Inclusiveness. As described in Section C1, MHFPP model was designed to be inclusive and culturally responsive to the diverse populations of Portland. The team of volunteers, cultural brokers/CHWs and the MHFP Community Advisors have provided critical input and contributions to the pantry. The Community Advisors are individuals whose lived experience was key to the co-design of the pantry’s model and continue to provide external direction. On a quarterly basis, the advisors inform key decisions about operations and share community feedback. The Advisors receive a stipend for their expertise as MH acknowledges that uncompensated requests for advice from BIPOC communities has been a long-standing form of racial inequity. Priority to Lower Incomes: The MHFPP patron population is predominantly low to no income as evidenced in the demographic details available in the MH patron database which has documented that 85% of patrons are non-English speakers (with the vast majority being newly arrived asylum seekers) who are living in shelters, churches and/or newly settled awaiting authorization to seek employment to earn income. As stated elsewhere in this application, the increasing food insecurity rates in our community and across the country (Feeding America’s 2023 Mind the Meal Gap Study found a 25% increase in food insecurity in Maine between 2021 and 2022) have been compounded by the loss of pandemic-era SNAP benefits and the rising costs associated with housing and food. Leveraging Funding: If awarded, the CDBG funds would represent 11% of the MHFPP overall budget. The program team has been committed to growing organizational and community support of the program and the critical role it plays in Portland. This is evident in the amount of funds leveraged from MH and the amount of food leveraged from Wayside and USDA/TEFAP.

C.7. Partnerships, Collaboration, and Outreach

If applying as a partnership, please describe the nature of the partnership, who is involved, and what agreement there is among partners. Partnerships are two or more organizations or businesses who will share valuable resources, work together toward a common goal, and increase efficiency in providing services.

If applying as a single entity please describe collaboration between service providers; coordination of services; or outreach to the community.

Include any additional collaboration, coordination or outreach as relevant to ensure there is no duplication of services.

Given the rapid growth of the MHFPP, the project’s key partners are others in the food assistance space. These include Wayside Food, the USDA Emergency Food Program, Good Shepherd Food Bank and the growers and distributors who fish or grow food for the food pantry. The MHFPP has conscientiously built relationships with these partners to provide healthy and locally grown or sourced foods, while supporting immigrant led farms including New Roots Cooperative Farm, Liberation Farm, Daybreak Growers Alliance, OK Community Farm and Fresh Start Farms, all participants in the Mainers Feeding Mainers program. The pantry team works with these farms to plan crops, assuring availability of healthy and culturally familiar produce (i.e. amaranth and African eggplant). In addition, the MHFPP partners with Fisherman Feeding Mainers to provide access to locally caught fish. On the distribution side, the pantry strives to create access to food beyond open pantry hours. This includes sharing excess produce with local pantries, proxy shopping for patients of MECDC's TB program, ME Immigrant Access Network and the Cystic Fibrosis Clinic. The MHFP also works with the Preble Street Food Hub to accommodate individuals who have an acute need for delivery of a food box delivery. In May, the MHFPP formalized an MOU with FedCap, an agency which administers the community service program for individuals receiving TANF benefits from Maine DHHS. This partnership is critically important to the pantry volunteers for certification of their community service hours in support of their path to employment and to aid recruitment of future MHFPP volunteers. In addition, the MHFP connects to Portland's public health and social service network as a program of MH's Community Health Department. This includes representation on the steering committee for the City's Health Equity Alignment Initiative, the Cumberland Public Health District Executive Committee, the City's weekly housing huddle and as a participant in MIRC's asylum seekers work group. In all spaces, challenges associated with homelessness and the shortage of affordable housing is a primary concern. These relationships are key to situational awareness, sharing of information and making connections to resources. Lastly, the cultural advisors often represent both their community as well as community organizations that are partners of the pantry. Currently the advisor committee has representation from Presente, Food For All Services and Market, Congolese Community Association of Maine, United Asian Communities and the Maine Association of New Americans. Besides FedCap, the MHFPP has agreements with GSFB as a registered pantry and vendor, The Emergency Food Assistance Program and the cultural advisors, all have been included as attachments to this application. Although not a party to the agreement, MHFPP is named as recipient for the Mainers Feeding Mainers and the Fishermen Feeding Mainers programs.

C.8. Readiness to Proceed

Describe the program's timeline with specific dates and times, including start dates, end dates and milestones as applicable.

As stated elsewhere, the MHFPP has been operating since January of 2023. The timeline for this proposal will begin once official notification of the grant award is received. For purposes of the timeline this has been estimated at May 1, 2025. If notification fluctuates, the timeline will be adjusted accordingly. Here are dates and milestones associated with MaineHealth Food Pantry- Reducing Food Insecurity in Portland proposal: 05/01/25: Begin recruitment of program management specialist and Community Health Worker(s) 06/01/25: Development or revision of existing workflows, data collection tools, staffing model (roles and responsibilities) to support program activities under project 06/10/25: Hiring, Onboarding and Training of new hires completed 6/10/25- 04/30/26: CDBG programming fully operational 6/10/25- 04/30/26: Regular monitoring of activities including community responsiveness and productivity assessments through weekly huddles and planning sessions as well as quarterly meetings with community advisors

C.9. Experience Providing Service

Describe your organization's experience in delivering and managing this or similar programs.

Please summarize current licensing and accreditations obtained.

MaineHealth (MH) was formed in 1997 with the vision of "Working together so our communities are the healthiest in America." The MaineHealth service area is home to three-fourths of the state's population of 1.3 million people. A not-for-profit regional health system, MaineHealth combines and coordinates clinical, educational, and administrative resources to improve population health, quality, and access for a diverse cross-section of Maine's communities. MaineHealth's mission, "Working together, so our communities are the healthiest in America" figured prominently in the establishment of the Portland-based Food Pantry, which opened January 24, 2023. MaineHealth's hospital-based food pantries (located in Portland, Norway and Farmington) share a goal of addressing the nutritional needs of our patients and community members (all are welcome to visit). Although food pantries in ME are not required to be licensed, MaineHealth is committed to best practices around community responsiveness as well as safety and health outcomes. It is a partner in GSFB's Community Health and Hunger Partners Program and has been recognized at the gold-level by GSFB's Nutrition Pantry Recognition Program. As shared elsewhere in the application, the MHFPP shared 688,000 pounds of food in 2023. During its inaugural year, the pantry was visited 24,041 times in 74 total days open, meaning the 2023 average number of visits/open day was 325. Two years later, it is currently averaging 650 visits per open day. Since January of this year, 760,000 lbs. of food have been shared with the community, indicative again of the increase in food insecurity within our community, but also the ability of the MHFPP to adapt and provide this critically important program. Beyond the organization's experience with food pantries, MaineHealth Center for Health Improvement (MH-CHI) is the "population health arm" of the system, with programs aiming to make communities healthier through best practice interventions, partnership engagement and support to the healthcare delivery across the MH system. MH programming aims to meet community-level needs including, but not limited to: - Healthy Eating, Active Living (policy, systems, and environmental changes in healthy eating and active living, three hospital-based food pantries; two Food Is Medicine pilots; obesity prevention and care); - Comprehensive Addiction Medicine- a low-barrier (no appointment needed) clinic providing medication assisted treatment and acute/primary care; - Access to Care (new Mainers outreach, insurance/public benefits enrollment assistance, prescription assistance, case management); - Center for Trauma, Resilience, and Innovation (evidence-based practice development and training).

C.10. Financial Need

Describe why CDBG funds are necessary to this program.

How will this program continue if CDBG funding is not awarded?

In the absence of the CDBG funds, the MHFPP will continue to look at other public and philanthropic grants that will increase the capacity of the program to assure that it has the funding needed to add personnel to its team to provide adequate support to the operation of this growing food assistance program and the embedded SDOH and workforce development support services.

C.11. Leveraged Funding Narrative

Describe all other sources of funding for this program or project. Identify which sources are secured and which are projected. Include in-kind donations that may be used to supplement expenses where applicable.

MaineHealth is funding the MMC Food Pantry at $ 524,092/year, reflection of the organization's commitment to prioritizing food insecurity as a key social determinant of health and fulfilling our value of Community. This budget includes personnel of 3 per diem (.75 FTE) Community Health Workers and 1.9 FTE operational staff- program manager and program coordinator. In addition, the MH operational dollars cover food, supplies, facilities costs, and general operating expenses. The in-kind donations leveraged from MH include- .12 FTE of medical outreach case manager time from Access to Care program (available during all open pantry days) as well as oversight and leadership from the Community Health team, finance, human resources, fleet services, etc. Although MH budget commits 33% of its overall budget to purchase food, there is a significant amount of donated food received from Wayside Food Programs as well as food acquired through participation in The Emergency Food Assistance Program (i.e. commodity food) that is leveraged to assist MHFPP meet the rising food insecurity needs within the Portland community. In 2023, the pantry received 136,321 pounds of donated food from Wayside which was valued at $244,015/year. In 2023 the

MHFPPP also received 7 months of commodity food as a participant in USDA's The Emergency Food Assistance Program which was valued at approximately $61,025/year.

C.12. Budget Narrative

Provide a narrative explaining the budget and expenses for the program. Describe exactly what and who CDBG will pay for in this program.

If this program was funded by CDBG in the previous year, you must explain why the increase is necessary and what expansion of service is being provided.

Please ensure that budget amounts listed in the narrative match the Program Budget Detail.

Over 80% of the funds requested under this proposal, $55,633, will support personnel costs and the addition of a .60 program management specialist and .15 FTE (per diem) Community Health Worker. The remainder of the funds will be used to support those operational expenses that are key to supporting the operation of the food pantry and the wrap-around services (SDOH and Workforce Development) including bus passes for volunteers ($1040), mileage for trips to Wayside and/or connections with other community partners ($348), translation of pantry materials ($700), and development of messaging and paid social media posts for program updates ($1000), including communications and print materials ($500) about schedules, community food resources and mobile grocery/food distribution.

D. Program Budget Detail

Completed by mary.tee@mainehealth.org on 11/18/2024 3:36 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

D. Program Budget Detail

Please provide the following information.

D.1. Grant Amount Requested - for social service programs the minimum amount requested is $10,000 and Maximum is $150,000.
$68,105.00

D.2. Total Program Budget
$592,196.00

D.3. Please complete the table below.

Budget Category	Budget Amount	CDBG Request	Other Funding Source	Other Funding Source Name	Funding Status
Salaries/Wages	$213,750.00	$42,582.00	$171,168.10	MaineHealth Operational Budget	Committed
Fringe	$65,514.00	$13,051.38	$52,463.02	MaineHealth Operational Budget	Committed
Food Purchases	$172,737.00	$0.00	$172,737.00	MaineHealth Operational Budget	Committed
Supplies-Misc	$22,338.00	$0.00	$22,338.00	MaineHealth Operational Budget	Committed
Advertising	$3,000.00	$1,000.00	$2,000.00	MaineHealth Operational Budget	Committed
Cleaning	$18,540.00	$0.00	$18,540.00	MaineHealth Operational Budget	Committed
Interpreter/translation Services	$12,400.00	$700.00	$11,700.00	MaineHealth Operational Budget	Committed
Other Outside Services	$2,995.00	$0.00	$2,995.00	MaineHealth Operational Budget	Committed
Print-In House	$1,250.00	$500.00	$750.00	MaineHealth Operational Budget	Committed
Print- Outside	$250.00	$0.00	$250.00	MaineHealth Operational Budget	Committed
Waste Removal-Agricylce	$2,060.00	$0.00	$2,060.00	MaineHealth Operational Budget	Committed
Rent/ Facilities	$47,949.00	$0.00	$47,949.00	MaineHealth Operational Budget	Committed
Phone	$742.00	$0.00	$742.00	MaineHealth Operational Budget	Committed
Mileage	$598.00	$348.00	$250.00	MaineHealth	Committed

				Operational Budget	
Misc (including bus tickets)	$19,190.00	$1,040.00	$18,150.00	MaineHealth Operational Budget	Committed
Indirect on CDBG portion	$8,883.00	$8,883.21	$0.00	MaineHealth Operational Budget	Committed
	$592,196.00	$68,104.59	$524,092.12		

E. Required Documents

Completed by mary.tee@mainehealth.org on 11/18/2024 3:12 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

E. Required Documents

Please provide the following information.

Documentation

☐ **Agency Organizational Chart**

An organizational chart must be provided that describes the agency's administrative framework and staff positions, indicates where the proposed project will fit into the organizational structure, and identifies any staff positions of shared responsibility ***Required**

***No files uploaded*

☐ **Articles of Incorporation/Bylaws**

Articles of incorporation are the documents recognized by the State as formally establishing a private corporation, business or agency.

***No files uploaded*

☐ **Authorization to Request Funds and/or Designation of Authorized Official**

Documentation must be submitted of the governing body's authorization to submit the funding request and/or Documentation must be submitted of the governing body's action authorizing the representative of the agency to submit the funding request, negotiate for, and contractually bind the agency.

***No files uploaded*

☐ **Complete List of Board Members**

A list of the current board of directors or other governing body of the agency must be submitted. ***Required**

***No files uploaded*

☐ **Conflict of Interest Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Letters of Support/ MOUs**

Demonstrated outreach in the form of Letters of Support and/or Memorandums of Agreement is required. Applicants can submit as many items as desired, but are encouraged to prioritize quality over quantity. ***Required**

***No files uploaded*

☐ **Most Recent Agency Operating Budget** ***Required**

***No files uploaded*

☐ **Most Recent Audit OR 990 as appropriate** ***Required**

***No files uploaded*

☐ **Non-Discrimination Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Project Timeline** ***Required**

***No files uploaded*

☐ **Verification of 501(c)3 status**

Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service and the State. ***Required**

***No files uploaded*

☐ **Whistleblower Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Other Document Type**

***No files uploaded*

Submit

Completed by mary.tee@mainehealth.org on 11/18/2024 3:37 PM

Case Id: 30558
Name: MaineHealth - 2025
Address: *No Address Assigned

Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

☑ **I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.**

Signature
Naomi Anderson Schucker
Electronically signed by mary.tee@mainehealth.org on 11/18/2024 3:37 PM

Title
AVP

Overview

Completed by grantwriter@mamm.rocks on 11/7/2024 6:37 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

Overview

Please provide the following information.

City of Portland
CDBG Social Services
Program

Housing & Economic Development Department
HCD Program Manager
389 Congress St
Portland, ME 04101
207-874-8731
cdbg@portlandmaine.gov

INTRODUCTION

The City of Portland CDBG program seeks to foster innovative and creative programs that address the critical issues facing the City of Portland. The CDBG funds should be seen as seed money for starting or expanding programs. The purpose of our funding is to help get a program off the ground or successfully expand, all while prioritizing impact to low and moderate income residents of Portland. We strongly encourage new programs to apply for CDBG funding.

Before completing this application for funding, all applicants must read the Community Development Block Grant Policies, which can be found at our website. The policies contain eligibility for funding, allowable expenses, scoring and selection process procedure, etc. Points may be deducted if your application does not adhere to the Policies.

☑ **I acknowledge that I have read and understood the Community Development Block Grant (CDBG) Policies. I agree to adhere to all the terms, conditions, and requirements outlined in these Policies. If awarded CDBG funding, I commit to following these guidelines throughout the implementation of the funded project.**

☑ **I understand that non-compliance with the CDBG Policies may result in the withdrawal of funding, the requirement to return disbursed funds, or other penalties as outlined by the program.**

A. Agency Information

Completed by grantwriter@mamm.rocks on 11/7/2024 6:40 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

A. Agency Information

Please provide the following information.

AGENCY INFORMATION
A.1. Agency Name
Maine Academy of Modern Music

A.2. Mailing Address
125 Presumpscot Street #14 Portland , ME 04103

A.3. Federal ID Number
260835852

A.4. Unique Entity Identifier- SAM.GOV
REBZNMRJUEJ3

APPLICATION POINT OF CONTACT
A.5. Name
Kerstin Gilg

A.6. Phone
(207) 332-4775

A.7. Email
kgilg@mammusic.org

EXECUTIVE DIRECTOR
A.8. Name
Jeff Shaw

A.9. Phone
(207) 831-0990

A.10. Email
jshaw@mammusic.org

PROJECT DIRECTOR
A.11. Name
Jeff Shaw

A.12. Phone
(207) 831-0990

A.13. Email
jshaw@mammusic.org

FINANCIAL DIRECTOR
A.14. Name
Aviva Shaw

A.15. Phone
(207) 899-3433

A.16. Email
Ashaw@mammusic.org

B. Project Information

Completed by grantwriter@mamm.rocks on 11/14/2024 6:47 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

B. Project Information

Please provide the following information.

B.1. Program Name (Note: If you are applying for funding for multiple programs, please submit an application for each distinct program)
Extracurricular Youth Development through Music

B.2. Primary Address Services Are Delivered
125 Presumpscot Street #14 Portland, ME 04103

B.3. Are there additional service address?
Yes

Enter additional service addresses:

Street Address	City	State	Zip Code
144 Fore Street	Portland	Maine	04101
70 Forest Avenue	Portland	Maine	04101
277 Cumberland Avenue	Portland	Maine	04101

B.4. HUD National Objective
There are two approaches for meeting the Low to Moderate Income qualifications. Please select the applicable National Objective:

- **Low to Moderate Income Limited Clientele (LMC): Limited Clientele activities benefit a specific targeted group of persons of which at least 51% must be LMI based on HUD's annual limits. In order to meet the LMI Limited Clientele criteria, the activity must either collect income documentation/screening for each client or serve a population presumed by HUD to be LMI (including abused children, elderly persons, battered spouses, homeless persons, severely disabled adults, illiterate adults, persons living with AIDS, and migrant farm workers.)**
- **Low to Moderate Income Area Benefit (LMA): Area Benefit activities must be available to all residents of an area where at least 51% of the residents are LMI based on HUD's data of eligible areas over 51%. The area must be clearly delineated by the grantee and must be primarily residential.**

Select which National Objective this program activity will address:
Low and Moderate Income Area Benefit (LMA)

Please provide a map and outline on the map the area that your program serves.

☐ **LMA Map and Outline of Service Area** ***Required**

***No files uploaded*

B.5. HUD Program Objectives

Indicate which HUD program objective this program will address:
Creating a Suitable Living Environment

B.6. Priority Impact Level
The City of Portland CDBG Goals and Priorities:

- **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods- Invest in infrastructure to improve neighborhood assets and build strong, safe, accessible and vibrant neighborhoods. Improve accessibility through ADA compliance. Build sidewalks and trails to improve connectivity, increase the use of bicycles as a mode of transportation, and redevelop streetscapes to create shared streets for cars, bikes, and pedestrians that integrate with the fabric of the neighborhood. Support programs that increase safety in neighborhoods for residents and visitors. Invest in programs and services that address the specific needs of members of the community. Encourage programs that build a sense of inclusiveness, safety, and security within individual neighborhoods.**
- **Housing Availability-Increase housing availability and affordability- Increase housing availability and affordability to all Portland residents regardless of income, race, ethnicity, and family size. Encourage housing development by removing barriers to traditional urban housing types while ensuring the inclusion of workforce housing in significant development projects.**
- **Economic Opportunity- Create economic opportunities to transition people out of poverty- Invest in Portland businesses to enable them to expand to create jobs. Invest in persons wanting to create microenterprises. Engage job seekers in a continuum of services to increase their professional capacity, financial stability, and ability to maintain employment. Focus on difficult to employ populations including homeless, new Americans and single parent head of households. Combine resources and build partnerships between public and private entities to provide opportunities to transition Portland residents out of poverty to sustainable employment and financial stability.**
- **Address the Needs of the Growing Homeless Population- Prevent and reduce homelessness - Prevent individuals and families from becoming homeless and entering into the shelter system. Rapidly rehouse those who enter the shelter system. Provide necessary resources to assist vulnerable population's transition out of homelessness, including housing opportunities for chronically homeless or long-term stayers at homeless shelters.**
- **For more detailed information, please review the Needs-Goals-Priorities Table**

Select the primary goal your program or project addresses:
Neighborhood Investment and Infrastructure: Create strong, safe accessible and vibrant neighborhoods

Beneficiaries

B.7. Describe the beneficiaries or clients served by the program.
MAMM's primary population is youth ages 8 to 18, including those at-risk socially and academically, isolated geographically, disadvantaged economically or from a disability, and underserved by a lack of music education in schools and communities. Our programs operate from two primary locations in Portland: our full-service music education center at 125 Presumpscot Street and our downtown instruction space at 144 Fore Street. Recognizing that transportation and accessibility can be significant barriers for many families, we extend our reach through strategic partnerships with community organizations like the Boys and Girls Club and YMCA. By bringing our programs directly to where young people already gather, we create comfortable, familiar learning environments that eliminate transportation challenges and enhance program accessibility. We are particularly focused on reaching children from economically disadvantaged households who lack access to arts enrichment opportunities. We create inclusive spaces for students from all backgrounds, including immigrant and refugee populations, who are seeking opportunities for creative expression and community connection. Our programs provide a welcoming environment for young people navigating the intersection of their cultural heritage and American experiences. Our programs also engage students

who thrive in alternative learning environments, including those with ADHD, learning differences, or other special education needs.

B.8. How many will be served by the proposed program? (unduplicated -per year)
2,000

B.9. How many are low to moderate income residents of Portland?
1,600

B.10. What percentage of total clients are low to moderate income residents of Portland?
80.00%

Units of Service - The CDBG program provides quarterly reimbursements for your expenditures as long as your units of service reported are proportional to your expenditures. Therefore, your units of service should be a measure which is proportionate across the grant term and proportionate to your expenditures. For example, an hour of staff time or bed nights in a shelter are common units of service.

B.11. Describe the type of unit of service provided by the program.
One student having access to music education programming within the year.

B.12. How many units of service will be provided by the program?
2,000

Budget and Organizational Questions

B.13. What percentage of the total budget is CDBG?
22.50%

B.14. What is the amount of other federal funds you have estimated and committed to this program budget?
$20,000.00

B.15. What is the amount of state/local funds you have estimated and committed to this program budget?
$20,000.00

B.16. What is the amount of private funds you have estimated and committed to this program budget?
$115,000.00

B.17. In your organization's preceding completed fiscal year, did it receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
Yes

B.18. Does the public have access to information about the compensation of the executives of your organizations through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?
Yes

Program Objectives and Outcomes

B.19. Program Objectives

The overarching objective is to improve communities by providing children ages 8-18 with enriching youth development opportunities that instill musicianship, creativity, well-being, and social engagement and to offer performances that feature these young residents to enhance civic vibrancy and neighborhood stewardship. MAMM's top objectives include: 1- Ensure Equitable Access to Music Education for Youth Development: Addressing financial barriers through subsidized or free instruction and instrument access, while locating programs in areas easily reached by participants, or by bringing programs to students. Creating a genuinely inclusive safe environment where youth from all backgrounds feel welcomed and valued. 2- Promote Wellness: Programs are designed to cultivate musical abilities as well as social-emotional growth. As students master their instruments and perform together, they build self-confidence and learn vital collaboration/ communication skills. Mentorship relationships with instructors provide crucial support and guidance during formative years. 3- Contribute to Academic and Personal Achievement: The interdisciplinary nature of music education complements other subjects, while the structured after-school activities help develop time management and goal-setting abilities. These safe spaces allow youth to develop transferable skills and take pride in their accomplishments. 4- Strengthen Community Connections: Strategic partnerships with local schools, venues, and organizations create meaningful opportunities for youth to build their resilience networks. Students from diverse backgrounds share ideas and support one another. These relationships create connections through the community and beyond. 5- Enrich Civic Vibrancy: MAMM's programs celebrate Portland's rich heritage by encouraging student expression at public performances. These programs activate public spaces, build civic awareness in students, and forge connections throughout the local community.

B.20. Program Outcomes

1600 underserved children between the ages of 8 and 18 will have access to extracurricular music education programming. Outcomes for Equitable Access: Increase participation from underserved communities by 10% through subsidized instruction and instrument access. Expanded program reach into new locations and through mobile programming. Greater diversity in student population across cultural, economic, and social backgrounds. Reduced barriers to participation through accommodating programming options. Outcomes for Musical Skill and Wellness: Enhanced musical proficiency demonstrated through performance assessments. Improved self-confidence and emotional regulation as reported by students and families. Strengthened collaboration skills observed in ensemble settings. Develop positive relationships with instructors and peers and maintain a >90% satisfaction score from participants. Measurable Outcomes for Academic and Personal Success: Improved time management and goal-setting abilities. Development of creative problem-solving skills. Enhanced communication skills and social confidence. Development of healthy coping mechanisms through musical expression as reported in feedback surveys. Strengthening Connections Measurable Outcomes: Formation of lasting peer relationships, Increased family engagement in students' musical development, Increased engagement and fortitude, and greater participation in other enrichment activities as reported in feedback surveys. Enriching Community Vibrancy Measurable Outcomes: Present public performances. Increase community attendance at student showcases by 10%. Increased partnerships with local schools and community organizations. Positive community feedback and support for youth musicians.

B.21. Employees

Program specific, not for the entire organization.

	Totals
How many employees are currently employed in this program?	30
How many employees will be employed in this program if it receives CDBG funding?	30
How many employees will be employed in this program if it does not receive CDBG funding?	30

Documentation

B.22. How will the beneficiaries' information be collected and documented?

Families of beneficiaries, MAMM instructors, and organizational partners will share information with MAMM through our database. A survey that includes beneficiary information will be collected at the end of programming. This information will be part of MAMM records and used for reporting on project details. Information will be included in our annual report.

B.23. How will the units of service be tracked and documented?
Units of service will be through enrollment documentation at MAMM and at partner organizations and the MAMM database. Tracking will also consist of Excel spreadsheets, individual program attendance records, and QuickBooks.

B.24. How will the outcomes be measured, collected, and documented?
The progress of this program will be measured through participant, partner, and community feedback. In addition to quarterly reports. The program coordinator will also submit a narrative end-of-the-year report.

C. Narrative

Completed by grantwriter@mamm.rocks on 11/14/2024 6:21 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

C. Narrative

Please provide the following information.

C.1. Program Description

Describe the Program being proposed.

CDBG support will be used in our Amplify Initiative Program. The Maine Academy of Modern Music (MAMM) has been serving Portland since 2007. Our programming consists of after-school music instruction during the school year and music summer camps when school is out. MAMM programming also includes public concerts, free music festivals, and community outreach services. We have always offered inclusion initiatives to young people facing barriers to music education, and in 2023 we formalized our service programming under the title The Amplify Initiative. Young people who are served by the Amplify Initiative receive programming through after-school offerings at partnering organizations as well as programs and camps at the Maine Academy of Modern Music facilities. The Amplify Initiative offers music education at reduced or no cost to participants in a way that augments access to MAMM programming and amplifies the programs of other community organizations. It is tailored to reach under-resourced populations and those facing barriers. The Amplify Initiative serves the critical need to make high-quality music education accessible to youth. At the core of the Amplify Initiative are three key elements: Development and Execution of Collaborative Programs: Amplify works in close collaboration with schools and community organizations to integrate music education into their existing services. This approach broadens their relevance and impact while ensuring music education reaches youth who may not otherwise have access to these opportunities. By introducing music programming into partner organizations, Amplify also creates valuable opportunities for knowledge exchange and mutual support between organizations. The collaborative model is particularly effective in serving low and middle-income populations, as it builds upon existing relationships and trust within the community. These partnerships create strong networks between service providers, reinforcing the social infrastructure that contributes to thriving communities. Partnerships also help more young people become familiar with MAMM's programs and how to access these opportunities (financial aid is available for this). Management of Community Performances: Through Amplify, MAMM creates meaningful performance opportunities that allow musicians of all abilities to showcase their talents at community events and gatherings. These experiences empower students, building confidence and self-esteem while providing a sense of accomplishment. When young artists perform publicly, they become more engaged in community and develop stronger connections to their neighborhoods. Performances serve as vibrant community celebrations that bring people together across social boundaries. These shared cultural experiences strengthen neighborhood bonds, promote youth appreciation, and cultivate a deeper sense of civic identity and stewardship. By creating opportunities for connection through music, Amplify builds connections that support creative placemaking, community pride, and social investment. Financial Assistance: Amplify provides scholarships and financial aid to ensure that economic barriers don't prevent passionate students from accessing music education opportunities. Accessibility brings together youth from diverse backgrounds, creating an enriched learning environment that benefits all participants. By removing financial obstacles, Amplify builds a more equitable community where young people can pursue their interests and make connections regardless of economic circumstances. Through this commitment to financial access, Amplify addresses systemic inequalities and ensures that the transformative power of music education reaches across socioeconomic boundaries and creates inclusive spaces where all community members can participate, connect, and thrive.

C.2. Community Need Description

Describe the scope of the community problem or need the program addresses. Reference plans, reports, data, or past experience as applicable.

The Amplify Initiative seeks to address issues that relate to youth engagement and community stewardship that are identified in the Portland 2030 report, the 2023 Maine KIDS COUNT Data Book from Maine Children's Alliance and similar publications that have aligned findings.
https://www.maine.gov/dacf/municipalplanning/comp_plans/Portland_2017.pdf
https://www.mainechildrensalliance.org/site/assets/files/2031/2023_kidscount_databook_interactive.pdf In Maine's Portland communities, access to high-quality arts education remains limited by economic and social barriers. Young people face obstacles to accessing the benefits of arts participation which correlates with improved academic performance, increased civic engagement, and stronger social-emotional development. In addition to limited access to constructive after-school arts activities and a need for more mentorship opportunities, many children in the Portland community face civic fragmentation from a lack of shared experiences and public spaces that promote cross-cultural inclusion. Mental health challenges are on the rise with rates of youth depression, anxiety, and stress coupled with a shortage of affordable, appealing options that promote healthy coping mechanisms, like the arts. Through our partnerships with local schools and community organizations, we've identified several key barriers that the MAMM Amplify Initiative addresses: Financial constraints that prevent families from affording music instruction Lack of music education opportunities in underserved communities Limited public performance opportunities for developing creatives Need for structured, positive after-school activities in neighborhoods By working through trusted partner organizations and providing financial assistance, we create accessible entry points for participation in music education. When these barriers are removed, young people eagerly engage with development opportunities, leading to positive outcomes that extend far beyond musicianship. Programming particularly addresses the need for more accessible after-school engagement in creative fields, youth activities in the summer months, and creating performance opportunities that activate public spaces in the community.

C.3. Measurable Community Impact

Describe program outcomes and the impact it will have on the community. Include how progress will be evaluated in reaching these goals

The primary impact of Amplify Initiative development programs is benefiting the 8 to 18-year-old participants. Programs foster improvements in personal musicianship as well as skills related to communication, expression, self-care, civic involvement, and social awareness. MAMM empowers students to drive their own development. By working closely with instructors, students identify personal goals and then acquire the necessary skills, tools, and support to achieve their desired outcomes. This individual achievement then ripples out to benefit the broader community. The empowered youth contribute to their local communities through MAMM performances, creative projects, and other engagements, activating public spaces and adding vibrancy to neighborhoods. Monitoring participation levels offers insight into program reach, but the most effective tool MAMM uses to assess impact is the post-program survey, where students reflect on their experience, evaluate how well they've met their goals, and determine their next steps. Similar satisfaction surveys are collected from program instructors and organization partners. Quantitative Metrics Tracking the number of participants served, with targets for increasing engagement by 10% year-over-year Monitoring diversity metrics, aiming for a 10% increase in student diversity Measuring the number of community partnerships Evaluating the number of performance opportunities and audience members reached Qualitative Feedback Collecting satisfaction surveys from students, caregivers, and community partners Conducting regular check-ins with participants to gauge their engagement and satisfaction Gathering feedback and insights from MAMM staff to identify challenges, successes, and areas for improvement Goals: 90% of participants will build their music skills and successfully apply them in group settings At least 75% of participants will perform in a community setting 75% of participants will be retained in arts programs At least 80% of participants will report increased confidence, improved teamwork skills, and/or reduced social isolation

C.4. Goal

Choose and describe how this program meets one of the goals of the CDBG program:[(See table here).](#)

1. **Neighborhood Investment and Infrastructure - Create strong, safe, accessible and vibrant neighborhoods**
2. **Housing Availability –Increase Housing availability and affordability**
3. **Economic Opportunity – Create economic opportunity to transition people out of poverty**
4. **Address the needs of the growing homeless population- prevent and reduce homelessness**

The MAMM Amplify Program actively contributes to the goals of the CDBG Neighborhood Investment and Infrastructure program. Through its emphasis on community engagement, accessibility, safe spaces for youth, public space utilization, economic impact, collaboration, and building a cohesive community, the Amplify Program plays a vital role in creating strong, safe, accessible, and vibrant neighborhoods in Portland, Maine. The Amplify Program focuses on inclusive and diverse community centers and networked engagement programs that bring residents together, creating a sense of community and contributing to the cultural vibrancy of the area. Working with inclusive and diverse community organizations ensures accessibility to music education for individuals from various backgrounds and economic circumstances. This inclusivity promotes a community-centered environment within our service area. The program provides a safe and constructive environment for youth to experience music education. By offering after-school programs Amplify addresses the need for positive extracurricular options, contributing to the safety and well-being of young individuals in the community. Amplify Program concerts take place in public facilities, contributing to the effective use of civic spaces. The 2023 Resurgam Festival, for example, drew 7500 attendees to Ocean Gateway Park, showcasing how music events can transform public parks into vibrant cultural hubs. Concerts like the Resurgam not only enhance the cultural infrastructure but can also attract visitors, contributing to the economic vitality of the neighborhood. Beyond music education, the Amplify Program recognizes the importance of families supporting each other within the community. At the most practical level, they share the logistics of getting children to and from lessons and performances - coordinating carpools, exchanging schedule information, and helping each other manage transportation challenges. These initial connections often grow into deeper relationships as families spend time together during lessons, rehearsals, and performances. The shared experience of supporting young musicians creates natural bonds within communities. Performances become community celebrations where families gather to support all the young participants. As families get to know each other, they share resources, information, and assistance in other areas of life. Families develop lasting friendships that enrich their social networks and sense of community belonging. This creates a supportive ecosystem where families look out for each other's children and contribute to their collective success. These strengthened family networks contribute to community resilience.

C.5. Priority Impact Level

Choose and describe how this program best addresses one of the priority impacts level activities from the selected goal in the question above: :

1. **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods. Eligible programs and activities include but are not limited to: Community policing, public infrastructure in target neighborhoods. Accessibility/ADA compliance, alternative modes of transportation; PRIORITY: Park and recreation facilities, historic preservation, tree planting, and non-profit rehab, inclusive and diverse community centers and engagement programs, senior services, disability services, public infrastructure outside of the targeted neighborhood.**
2. **Housing Availability- Increase housing availability and affordability. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Housing rehabilitation, adaptive reuse of housing, housing retention; PRIORITY: Rental assistance programs, environmental testing and remediation, energy efficiency/weatherization, fair housing activities, heating and fuel assistance, tenant landlord counseling**

services, and legal services.

3. **Economic Opportunity- Create economic opportunity to transition out of poverty. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Job creation, microenterprise assistance, career advancement services (education, job training, GED attainment, ESL, etc.), Job retention support services (childcare vouchers, housing counseling, transportation assistance, etc.) PRIORITY: Façade improvements, and financial stability services (budgeting, financial planning, tax preparation, etc.).**
4. **Address the Need of the Growing Homeless Population- Prevent and reduce homelessness. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Food assistance, shelter services, mental health service, substance use disorder services, housing and housing services for long-term shelter consumers, emergency services to prevent homelessness; PRIORITY: Rental assistance, and at risk youth services.**

The MAMM Amplify Program is specifically designed to address the CDBG program's priority of Neighborhood Investment and Infrastructure, with a primary focus on creating strong, safe, accessible, and vibrant neighborhoods. The program's core offerings center around managing inclusive and diverse community centers and engagement programs, with a secondary emphasis on enhancing parks and public spaces. The Amplify Initiative offers a myriad of personal benefits to young people through music education. In addition to this, the programming occurs during high-risk hours and provides engaging activities in a safe and welcoming environment. MAMM facilities are accessible lesson and practice spaces that offer access to instruments and music technology. Program partner locations are also welcoming community spaces. At the heart of the Amplify Program is the vibrant and diverse community that MAMM cultivates. Families from varied backgrounds are united through their children's shared passion for music-making. This sense of common purpose brings energy and cohesion to the neighborhoods in which the programs operate. Beyond music education, the program emphasizes the importance of students showcasing their talents for personal accomplishment as well as for the enrichment and engagement of neighborhoods. MAMM program participants perform in concerts such as Girls Rock, Chords for Kids, and The Resurgam Festival. Additionally, they engage in events organized by other community partners, including First Friday Artwalks, Porchfest, and Carnival ME. During the summer months, MAMM events take place in local park facilities and local venues. High community participation in these events demonstrates the demand and value of cultural activities. By focusing on youth development, inclusive programs, activation of public spaces, and community well-being, the MAMM Amplify Initiative directly aligns with and advances the CDBG program's priority of creating strong, safe, accessible, and vibrant neighborhoods. The program's measurable impacts on the physical, social, and cultural characteristics of Portland demonstrate its effectiveness.

C.6. Guiding Principles

Describe how the program meets each of the following Guiding Principles: Priority to Lower Incomes, Diversity and Inclusiveness, Consistent with City Goals and Initiatives:

1. **Consistent. All projects and programs will be reviewed with respect to the Consolidated Plan and other HUD requirements; City goals, priority impact levels, and other CDBG or HOME investments. Proposals should be coordinated with relevant City Departments where appropriate and align with City initiatives. City plans can be found online at Portland's Housing Community Development Website**
   Measurable Community Impact. Programs and projects will be evaluated based on how well they create a significant and measurable community impact.
2. **Diversity and Inclusiveness. Programs and projects shall address diversity and be inclusive in order to engage differences and create a culture of belonging.**
3. **Priority to Lower Incomes. Priority will be given to projects and programs that serve the lowest income persons.**
4. **Leveraged Funding. CDBG should not be the only source of funding for a program or project; leveraging other funds is essential.**

Through its inclusive approach, alignment with city objectives, measurable impact, and efforts to engage diverse communities, the Amplify Program serves as a model for addressing community needs while adhering to key principles outlined by HUD and the city of Portland. The program coordinates closely with relevant city departments, such as the Parks and Recreation Department, to ensure its activities like the Resurgam Festival and other events are integrated into the broader community development efforts. By organizing concerts and performances in public spaces, the Amplify Program directly supports priorities around activating and enhancing public infrastructure. The program's focus on inclusive community centers, accessibility, and reducing barriers to cultural programming also aligns with the city's initiatives to create vibrant, accessible neighborhoods. Measurable community impact is demonstrated through metrics such as attendance at public concerts, participation rates in the program, feedback from students and families, and observed changes in community engagement. The program also tracks impacts, such as the number of students from low-income backgrounds requiring financial aid and improvements in social-emotional outcomes for participants. These measurable outcomes allow the Amplify Initiative to evaluate its effectiveness and make informed decisions to enhance its offerings. MAMM actively engages with diverse community organizations, cultural groups, and educational institutions to ensure it serves individuals from a wide range of backgrounds and experiences. Amplify's programming, marketing, and outreach efforts are tailored to be welcoming and accessible to participants of all ages, abilities, ethnicities, and socioeconomic statuses. Priority to lower-income residents is achieved through need-based scholarships, sliding-scale tuition, and partnerships with organizations that serve underprivileged communities. The program also ensures the availability of free or low-cost public concerts and events, allowing individuals of all economic means to benefit from and participate in the experiences. MAMM actively seeks out and secures funding from a variety of public and private sources, including grants, donations, corporate sponsorships, and in-kind contributions. This approach allows the Amplify Program to expand its reach, enhance its offerings, and ensure the long-term sustainability of its initiatives. By leveraging external resources, the program is able to maximize the impact of CDBG funds and demonstrate the community's investment in the success and growth of the Amplify Initiative.

C.7. Partnerships, Collaboration, and Outreach

If applying as a partnership, please describe the nature of the partnership, who is involved, and what agreement there is among partners. Partnerships are two or more organizations or businesses who will share valuable resources, work together toward a common goal, and increase efficiency in providing services.

If applying as a single entity please describe collaboration between service providers; coordination of services; or outreach to the community.

Include any additional collaboration, coordination or outreach as relevant to ensure there is no duplication of services.

MAMM recognizes that strong partnerships are essential to creating a vibrant and inclusive cultural ecosystem. Through strategic collaborations, we expand our reach, access diverse networks, and leverage shared resources and expertise. At the foundation of our work are sustained partnerships with key youth-serving organizations. Our ongoing partnership with the Boys and Girls Club of Southern Maine exemplifies our collaborative approach, where staff from both organizations are deeply involved in program planning, implementation, and evaluation. Similar strong partnerships exist with the Southern Maine YMCA, Best Buddies, Long Creek Youth Development Center, and Portland Public Schools. These relationships are characterized by regular assessment and feedback to ensure programs remain responsive to community needs and effectively serve participating youth. The Resurgam Festival serves as a catalyst for broader cultural collaboration, bringing together numerous arts organizations in a celebration of community creativity. Organizations such as Creative Portland, Continuum Arts Collective, Equity Community Center, Maine

Historical Society, One Longfellow Square, Palaver Strings, Space Gallery, and the Children's Museum and Theatre of Maine come together to create rich, diverse programming that reflects the full spectrum of our community's cultural life. Keeping current with these other organizations is invaluable for our strategy and our operations. To ensure our work remains grounded in community needs and aspirations, MAMM maintains an active advisory committee comprising community representatives, local organization leaders, cultural stakeholders, and program participants and families. This committee provides crucial input on program goals, priorities, and strategies. Our partnerships with local professional bands and musicians create valuable opportunities for our students to gain real-world experience in the music industry. These relationships enable students to participate as opening acts or backup musicians, providing them with mentorship connections and authentic performance experiences that build confidence and professional skills. The strength of these connections create diverse touchpoints for youth musical engagement, build shared community ownership of music education, and integrate music into numerous sectors of community life. This approach creates a resilient network that supports our mission while strengthening the broader community. Boys and Girls Club of Southern Maine = Afterschool music education sessions Best Buddies = Scholarships for lessons and free event access Big Brothers Big Sisters = Reduced lesson rates for Long Creek Youth Development Center = Music lessons to LCYDC clients Portland Public Schools = Augmenting music education instruction for students after school

C.8. Readiness to Proceed

Describe the program's timeline with specific dates and times, including start dates, end dates and milestones as applicable.

This is an ongoing program that will commence without delay when funding is allocated. 1. School Schedule (September to June): Youth development programming that consists of extracurricular programs offered at MAMM locations and through other community service organizations happens when public schools are in session (September to June). During school breaks, there are blocks of programming to offer concentrated programs. An example of this is the winter intensive session for Casco Bay High School in January. September: Amplify programming begins, aligning with the start of the school year. After-school music education programs are initiated/ resumed at partner organizations. Extracurricular music lessons and sessions are resumed at MAMM locations. October to May: Ongoing after-school music education sessions, fostering skill development and community engagement. June: The culmination of the school year with community performance opportunities at the Resurgam Music and Arts Festival. 2. Summer Programming (June to August): MAMM summer camps run from June to August and cater to a wide range of students in terms of age, camp location, and theme. Camps focus on musicianship as they facilitate peer-to-peer interaction, teamwork, and collaboration in an inclusive setting. All camp sessions culminate in showcase performances for the community. June: Junior Rock Camp, Teen Rock Camp July: Junior Rock Camp, Teen Rock Camp, Girls Rock Camp, Songwriting and Recording Camp, August: Junior Rock Camp, Teen Rock Camp 3. Community Performances: Public performance is integral to our mission, enhancing both student growth and community enrichment. Throughout the calendar year, we orchestrate events that showcase young talent both through MAMM-produced events and by contributing musicians to other community events. Annual MAMM performance opportunities include Ghoul of Rock (Late October): A spirited Halloween showcase where students perform for a lively audience. Chords for Kids Fundraiser (Mid-November): A performance showcase for the students of MAMM and a fundraiser for student scholarships. Girls Rock Portland (and Bangor) (Early March): An empowering event held in Portland, providing a platform for young musicians to showcase their pro-female sets. Resurgam Festival (Early June): The pinnacle of our annual calendar, where students perform at the multi-stage community festival at Ocean Gateway. Camp Concert (Series) (June -August): Every Two weeks during the summer MAMM presents concerts that feature bands from the camp programs, allowing students to showcase their achievements. Community partner performances are often one-offs, but students participate in at least a dozen of them annually. Such collaboration can include October = Porchfest December = Holiday celebration mini-concerts (tree lightings, etc) May = MAMM has a presence in at least one First Friday Artwalk June = Telling Room, Big Night August = Biddeford River Jam

C.9. Experience Providing Service

Describe your organization's experience in delivering and managing this or similar programs.

Please summarize current licensing and accreditations obtained.

Since 2007, MAMM has established itself as a key provider of community music education in Maine. From its beginnings as a program serving just 40 young musicians, MAMM has grown to be an institution that reaches more than 2,000 students annually through lessons, ensembles, summer camps, and outreach programs. This significant expansion reflects MAMM's ongoing commitment to inclusivity and accessibility, offering low- or no-cost programming to over 1,600 financially challenged families through partnerships, scholarships, and collaborations. MAMM's commitment to fostering inclusivity, engagement, and learning is evident in its dedication to providing youth with opportunities to play and sing the music they love, collectively. Over the years, MAMM has established partnerships with many organizations, amplifying its reach and learning how to collaborate in the community to maximize impact. These partnerships include work with the Long Creek Youth Development Center, Joe Kreisler Teen Center, K-12 Portland Public Schools, the REAL School, the Portland Public Library, Best Buddies, City of Portland Parks and Rec, Continuum Arts Collective, Creative Portland, Mayo Street Arts, One Longfellow Square, Palaver Strings, Portland Downtown, and more. Jeff Shaw, executive director and founder oversees all MAMM administrative and artistic programs and partnerships. Jeff holds a BA in Interdisciplinary Fine Arts and Psychology from UMMachias and has over 22 years of experience in music education, including teaching at-risk adolescents at Spurwink Services and Long Creek Youth Development Center. Jeff designs and equips the Portland, Bangor, and Machias programs, co-teaches summer camps, and works with partners to ensure student progress. Jeff is a recipient of many leadership awards including Portland's Most Influential People by the Portland Phoenix, one of Maine's Forty Under 40 emerging leaders by MaineToday Media, and a recipient of the Metamorphosis Award intended for visionary leaders of youth programs. Shaw’s combined life and professional experiences and network of relationships with Maine’s music sector make him an excellent leader and visionary. MAMM programs are enriched by over two dozen exceptional instructors who embody musical excellence and thoughtful mentorship. MAMM educators are hired for their unique perspectives, adaptability, and direct connections to Maine's vibrant contemporary music scene. Our teaching artists are not just educators but also engaged music professionals who infuse each lesson with expertise and relevance. They bring a spectrum of experiences, genres, backgrounds, and influences that mirror the dynamic musical landscape of Maine.

C.10. Financial Need

Describe why CDBG funds are necessary to this program.

How will this program continue if CDBG funding is not awarded?

CDBG funding plays a critical role in ensuring the Amplify Initiative can fulfill its mission through inclusive music education and community engagement. While MAMM maintains diverse funding streams, the CDBG support is essential for expanding access to underserved populations and enhancing the program's community impact. The CDBG funds specifically enable MAMM to provide comprehensive music education opportunities to youth from lower-income households who would otherwise be unable to participate. By removing financial barriers, CDBG funding ensures the program can truly serve all segments of the community, particularly those who would benefit most from its positive youth development outcomes. Additionally, CDBG support allows MAMM to maintain and enhance its extensive community programming, including free public concerts and events that activate neighborhood spaces and bring diverse community members together. The funding is also crucial for sustaining and expanding MAMM's partnerships with organizations serving lower-income youth, such as the Boys and Girls Club of Southern Maine. These collaborations extend the program's reach to underserved populations and create multiple access points for youth musical engagement. While MAMM successfully leverages other funding sources, CDBG funding ensures that the Amplify Initiative can continue to serve as a catalyst for neighborhood vibrancy, youth development, and community cohesion, particularly benefiting those most in need of its programs and services. While MAMM remains committed to maintaining the Amplify Initiative regardless of CDBG funding status, a lack of these funds would impact the program's scope. MAMM would need to implement a modified version of the program by leveraging our existing funding streams and partnerships, though with reduced capacity to serve lower-income participants and provide free community programming. The core elements of the program would continue through support from our diverse funding sources. Our established partnerships with organizations like the Boys and Girls Club of Southern Maine and other youth-serving organizations could help maintain some level of programming for underserved communities. However, we would scale back the number of scholarships available and reduce the frequency of free community events. To address the funding gap, MAMM would intensify efforts to secure alternative funding through increased grant applications, expanded fundraising initiatives, and deeper engagement with corporate sponsors. The strong community relationships and volunteer support MAMM has cultivated over the years would become even more crucial. We would work to maximize the impact of in-kind donations, volunteer hours, and shared resources through our partner organizations. While these measures would allow the Amplify Initiative to continue operating, they would not fully replace the vital role CDBG funding plays in accessibility and comprehensive community impact.

C.11. Leveraged Funding Narrative

Describe all other sources of funding for this program or project. Identify which sources are secured and which are projected. Include in-kind donations that may be used to supplement expenses where applicable.

The MAMM Amplify Program's sustainability is built on a diversified funding approach. Families participating in fee-based lessons often express eagerness to contribute to our Amplify program, demonstrating strong community support for our mission. Local businesses actively support our community programs as well, viewing it as a meaningful way to invest in local cultural and educational development. Our funding strategy extends beyond local support through regular applications to foundation grants. Concert fundraisers serve as another vital revenue stream, contributing to the program's financial stability while simultaneously showcasing our students' achievements and engaging the broader community. MAMM's sustainability cultivates strong connections within the community to build a loyal and supportive audience base, encourage volunteerism, and foster widespread participation in our programs. Our collaborations with local businesses, cultural institutions, and educational organizations have proven invaluable, leading to shared resources, co-promotional opportunities, and expanded funding possibilities. We continuously assess and adjust our program offerings to remain relevant and responsive to evolving student needs and preferences. Our well-structured and engaged board of directors plays a crucial role in fundraising, strategic planning, and governance, ensuring strong organizational oversight and development. A dedicated volunteer cohort provides essential support across our programs, while our ongoing advocacy efforts help raise awareness about MAMM's contributions to culture, education, and the local economy. Through this multi-faceted approach, we ensure not only the continued success of the Amplify Program but also its ability to grow and adapt to meet community needs well into the future. Sources for Amplify Funding include : Agnes M Lindsay Trust $2,000 Secured Androscoggin Bank $5,000 Projected Betterment Fund $10,000 Projected Camden National $5,000 Secured City of Portland CDBG $40,000 Projected Cohen Foundation, Sam L. $10,000 Secured Fisher Charitable Foundation $5,000 Secured Horizon Foundation, Inc. $10,000 Secured Hunt Foundation, Roy A. $5,000 Projected Irving Foundation $5,000 Projected Kennebec Savings Bank Community Dividends $2,000 Projected Machias Savings $2,500 Projected Maine Arts Commission $5,000 Secured Maine Arts Commission $5,000 Projected Maine Community Foundation, Inc., The $10,000 Projected Maine Office of Tourism $15,000 Secured Margaret E. Burnham Charitable Trust $2,500 Projected Morton Kelly Charitable Trust $10,000 Projected National Endowment for the Arts $20,000 Secured NEFA NEST $3,500 Projected Onion Foundation $10,000 Secured Renys $2,500 Projected TD Bank $5,000 Projected VSA Grant $5,000 Secured WEX $5,000 Projected

C.12. Budget Narrative

Provide a narrative explaining the budget and expenses for the program. Describe exactly what and who CDBG will pay for in this program.

If this program was funded by CDBG in the previous year, you must explain why the increase is necessary and what expansion of service is being provided.

Please ensure that budget amounts listed in the narrative match the Program Budget Detail.

The $45,000 in CDBG funding represents 22.5% of the $200,000 budget specifically dedicated to serving the Portland community through the MAMM Amplify Initiative. This critical investment would be strategically allocated across three key program areas to ensure greater inclusion and strengthen community engagement: Program Costs ($15,000): CDBG funds will support the fees for teaching artists to lead music education programming directly within Portland's low-income neighborhoods and community centers. This will allow MAMM to bring high-quality instruction to youth who may not otherwise have access, removing barriers to participation. Community Engagement ($15,000): CDBG funding will cover the costs associated with public performance events and community festivals hosted in Portland. This includes venue rentals, production expenses, and outreach to drive attendance and engagement of local residents. These events bring people together and strengthen neighborhood vibrancy. Financial Assistance ($15,000): CDBG resources will expand MAMM's financial aid program, enabling more low- and middle-income families to access after-school lessons, music ensembles, and summer camps. This helps ensure equitable participation in the program's transformative music education opportunities. The full $200,000 Amplify Initiative budget encompasses a range of expenses required to deliver high-quality, accessible programming, including: Personnel costs for instructors, program coordinators, and administrative staff Facility rental for lessons, rehearsals, and performances Musical instruments, equipment, and supplies Performance venue expenses and event production Marketing, community outreach, and promotional materials Program evaluation and reporting MAMM leverages this CDBG investment alongside other diversified funding sources such as foundation grants, corporate sponsorships, individual donations, in-kind contributions, and volunteer support. This blended funding model allows the organization to maintain financial sustainability while continuously adapting the program to meet evolving community needs. The impact of the CDBG investment is critical for ensuring the Amplify Initiative can serve youth from all economic backgrounds. By covering key program expenses that directly benefit lower-income participants, these funds help create an inclusive and accessible music education experience that strengthens neighborhood vibrancy through skill-building, artistic expression, and community engagement.

D. Program Budget Detail

Completed by grantwriter@mamm.rocks on 11/14/2024 4:53 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

D. Program Budget Detail

Please provide the following information.

D.1. Grant Amount Requested - for social service programs the minimum amount requested is $10,000 and Maximum is $150,000.
$45,000.00

D.2. Total Program Budget
$200,000.00

D.3. Please complete the table below.

Budget Category	Budget Amount	CDBG Request	Other Funding Source	Other Funding Source Name	Funding Status
Direct Programming	$70,000.00	$15,000.00	$55,000.00	Donations/ Grants	Pending
Financial Assistance:	$40,000.00	$15,000.00	$25,000.00	Donations/ Grants	Pending
Operations	$30,000.00	$0.00	$30,000.00	Donations/ Grants / Earned income	Committed
Community Events	$60,000.00	$15,000.00	$45,000.00	Donations/ Grants / Sponsorships	Pending
	$0.00	$0.00	$0.00		
	$200,000.00	$45,000.00	$155,000.00		

E. Required Documents

Please provide the following information.

Documentation

☐ **Agency Organizational Chart**

An organizational chart must be provided that describes the agency’s administrative framework and staff positions, indicates where the proposed project will fit into the organizational structure, and identifies any staff positions of shared responsibility *Required

***No files uploaded*

☐ **Articles of Incorporation/Bylaws**

Articles of incorporation are the documents recognized by the State as formally establishing a private corporation, business or agency.

***No files uploaded*

☐ **Authorization to Request Funds and/or Designation of Authorized Official**

Documentation must be submitted of the governing body’s authorization to submit the funding request and/or Documentation must be submitted of the governing body’s action authorizing the representative of the agency to submit the funding request, negotiate for, and contractually bind the agency.

***No files uploaded*

☐ **Complete List of Board Members**

A list of the current board of directors or other governing body of the agency must be submitted. *Required

***No files uploaded*

☐ **Conflict of Interest Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Letters of Support/ MOUs**

Demonstrated outreach in the form of Letters of Support and/or Memorandums of Agreement is required. Applicants can submit as many items as desired, but are encouraged to prioritize quality over quantity. *Required

***No files uploaded*

☐ **Most Recent Agency Operating Budget** ***Required**
***No files uploaded*

☐ **Most Recent Audit OR 990 as appropriate** ***Required**
***No files uploaded*

☐ **Non-Discrimination Policy**
Required if you are a first time applicant or policy has undergone significant changes.
***No files uploaded*

☐ **Project Timeline** ***Required**
***No files uploaded*

☐ **Verification of 501(c)3 status**
Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service and the State. ***Required**
***No files uploaded*

☐ **Whistleblower Policy**
Required if you are a first time applicant or policy has undergone significant changes.
***No files uploaded*

☐ **Other Document Type**
***No files uploaded*

Submit

Completed by grantwriter@mamm.rocks on 11/14/2024 6:48 PM

Case Id: 30565
Name: Maine Academy of Modern Music:
Address: *No Address Assigned

Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

☑ **I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.**

Signature
Kerstin Gilg
Electronically signed by grantwriter@mamm.rocks on 11/14/2024 6:24 PM

Title
Development Manager

Overview

Completed by lhamilton@waysidemaine.org on 11/8/2024 8:13 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

Overview

Please provide the following information.

City of Portland
CDBG Social Services
Program

Housing & Economic Development Department
HCD Program Manager
389 Congress St
Portland, ME 04101
207-874-8731
cdbg@portlandmaine.gov

INTRODUCTION

The City of Portland CDBG program seeks to foster innovative and creative programs that address the critical issues facing the City of Portland. The CDBG funds should be seen as seed money for starting or expanding programs. The purpose of our funding is to help get a program off the ground or successfully expand, all while prioritizing impact to low and moderate income residents of Portland. We strongly encourage new programs to apply for CDBG funding.

Before completing this application for funding, all applicants must read the Community Development Block Grant Policies, which can be found at our website. The policies contain eligibility for funding, allowable expenses, scoring and selection process procedure, etc. Points may be deducted if your application does not adhere to the Policies.

☑ **I acknowledge that I have read and understood the Community Development Block Grant (CDBG) Policies. I agree to adhere to all the terms, conditions, and requirements outlined in these Policies. If awarded CDBG funding, I commit to following these guidelines throughout the implementation of the funded project.**

☑ **I understand that non-compliance with the CDBG Policies may result in the withdrawal of funding, the requirement to return disbursed funds, or other penalties as outlined by the program.**

A. Agency Information

Completed by lhamilton@waysidemaine.org on 11/18/2024 11:03 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

A. Agency Information

Please provide the following information.

AGENCY INFORMATION

A.1. Agency Name
Wayside Food Programs

A.2. Mailing Address
PO Box #1278 Portland, ME 04104

A.3. Federal ID Number
222806424

A.4. Unique Entity Identifier- SAM.GOV
C116BWQRZJW5

APPLICATION POINT OF CONTACT

A.5. Name
Mary Zwolinski

A.6. Phone
(207) 408-9122

A.7. Email
mzwolinski@waysidemaine.org

EXECUTIVE DIRECTOR

A.8. Name
Mary Zwolinski

A.9. Phone
(207) 408-9122

A.10. Email
mzwolinski@waysidemaine.org

PROJECT DIRECTOR

A.11. Name
Mary Zwolinski

A.12. Phone
(207) 408-9122

A.13. Email
mzwolinski@waysidemaine.org

FINANCIAL DIRECTOR

A.14. Name
Mary Zwolinski

A.15. Phone
(207) 408-9122

A.16. Email
mzwolinski@waysidemaine.org

B. Project Information

Completed by lhamilton@waysidemaine.org on 11/18/2024 11:25 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

B. Project Information

Please provide the following information.

B.1. Program Name (Note: If you are applying for funding for multiple programs, please submit an application for each distinct program)
Direct Services Program

B.2. Primary Address Services Are Delivered
Multiple Multiple, ME Multi-ple

B.3. Are there additional service address?
Yes

Enter additional service addresses:

Street Address	City	State	Zip Code
409 Cumberland Avenue	Portland	ME	04101
100 State Street	Portland	ME	04101
28 Forest Ave	Portland	ME	04101
4 Brentwood Street	Portland	ME	04103
202 Woodford Street	Portland	ME	04103
605 Stevens Ave	Portland	ME	04103
426 Bridge Street	Westbrook	ME	04092
40 Windham Center Road	Windham	ME	04062
140 Windham Center Road	Windham	ME	04062
81 East Oxford Street	Portland	ME	04101
577 Washington Ave	Portland	ME	04103
17 Carleton St	Portland	ME	04102
284 Danforth St	Portland	ME	04102

B.4. HUD National Objective
There are two approaches for meeting the Low to Moderate Income qualifications. Please select the applicable National Objective:

- **Low to Moderate Income Limited Clientele (LMC): Limited Clientele activities benefit a specific targeted group of persons of which at least 51% must be LMI based on HUD's annual limits. In order to meet the LMI Limited Clientele criteria, the activity must either collect income documentation/screening for each client or serve a population presumed by HUD to be LMI (including abused children, elderly persons, battered spouses, homeless persons, severely disabled adults, illiterate adults, persons living with AIDS, and migrant farm workers.)**
- **Low to Moderate Income Area Benefit (LMA): Area Benefit activities must be available to all residents of an**

area where at least 51% of the residents are LMI based on HUD's data of eligible areas over 51%. The area must be clearly delineated by the grantee and must be primarily residential.

Select which National Objective this program activity will address:
Low and Moderate Income Clientele (LMC)

Does this activity primarily benefit a population that HUD presumes to be low to moderate income, including abused children, elderly persons, battered spouses, homeless persons, illiterate adults, severely disabled adults, persons living with AIDS, and migrant farm workers?
No

B.5. HUD Program Objectives
Indicate which HUD program objective this program will address:
Creating a Suitable Living Environment

B.6. Priority Impact Level
The City of Portland CDBG Goals and Priorities:

- **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods- Invest in infrastructure to improve neighborhood assets and build strong, safe, accessible and vibrant neighborhoods. Improve accessibility through ADA compliance. Build sidewalks and trails to improve connectivity, increase the use of bicycles as a mode of transportation, and redevelop streetscapes to create shared streets for cars, bikes, and pedestrians that integrate with the fabric of the neighborhood. Support programs that increase safety in neighborhoods for residents and visitors. Invest in programs and services that address the specific needs of members of the community. Encourage programs that build a sense of inclusiveness, safety, and security within individual neighborhoods.**
- **Housing Availability-Increase housing availability and affordability- Increase housing availability and affordability to all Portland residents regardless of income, race, ethnicity, and family size. Encourage housing development by removing barriers to traditional urban housing types while ensuring the inclusion of workforce housing in significant development projects.**
- **Economic Opportunity- Create economic opportunities to transition people out of poverty- Invest in Portland businesses to enable them to expand to create jobs. Invest in persons wanting to create microenterprises. Engage job seekers in a continuum of services to increase their professional capacity, financial stability, and ability to maintain employment. Focus on difficult to employ populations including homeless, new Americans and single parent head of households. Combine resources and build partnerships between public and private entities to provide opportunities to transition Portland residents out of poverty to sustainable employment and financial stability.**
- **Address the Needs of the Growing Homeless Population- Prevent and reduce homelessness - Prevent individuals and families from becoming homeless and entering into the shelter system. Rapidly rehouse those who enter the shelter system. Provide necessary resources to assist vulnerable population's transition out of homelessness, including housing opportunities for chronically homeless or long-term stayers at homeless shelters.**
- **For more detailed information, please review the Needs-Goals-Priorities Table**

Select the primary goal your program or project addresses:
Address the Needs of the Growing Homeless Population: Prevent and reduce homelessness

Beneficiaries

B.7. Describe the beneficiaries or clients served by the program.

Economically vulnerable & under-resourced community members.

B.8. How many will be served by the proposed program? (unduplicated -per year)
3,500

B.9. How many are low to moderate income residents of Portland?
2,500

B.10. What percentage of total clients are low to moderate income residents of Portland?
71.00%

Units of Service - The CDBG program provides quarterly reimbursements for your expenditures as long as your units of service reported are proportional to your expenditures. Therefore, your units of service should be a measure which is proportionate across the grant term and proportionate to your expenditures. For example, an hour of staff time or bed nights in a shelter are common units of service.

B.11. Describe the type of unit of service provided by the program.
Free Meals

B.12. How many units of service will be provided by the program?
90,000

Budget and Organizational Questions

B.13. What percentage of the total budget is CDBG?
9.00%

B.14. What is the amount of other federal funds you have estimated and committed to this program budget?
$0.00

B.15. What is the amount of state/local funds you have estimated and committed to this program budget?
$0.00

B.16. What is the amount of private funds you have estimated and committed to this program budget?
$0.00

B.17. In your organization's preceding completed fiscal year, did it receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
No

B.18. Does the public have access to information about the compensation of the executives of your organizations through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?
Yes

Program Objectives and Outcomes

B.19. Program Objectives
Increase accessibility & consumption of nutritious foods Strengthen Supports & Safety Nets

B.20. Program Outcomes

•≥80% eat more fruits & vegetables •≥80% eat more nutritious meals •≥75% make new friends •≥65% meet more of their neighbors •≥65% meet people with different cultural backgrounds •≥80% connect with their community •≥75% save money for other living expenses •≥60% are aware of opportunities to contribute •≥80% understand the impact of their service

B.21. Employees

Program specific, not for the entire organization.

	Totals
How many employees are currently employed in this program?	10
How many employees will be employed in this program if it receives CDBG funding?	10
How many employees will be employed in this program if it does not receive CDBG funding?	10

Documentation

B.22. How will the beneficiaries' information be collected and documented?

Staff & trained volunteers will collect the information.

B.23. How will the units of service be tracked and documented?

Staff & trained volunteers will record at the time of distribution.

B.24. How will the outcomes be measured, collected, and documented?

Participant Surveys & units of service records.

C. Narrative

Completed by lhamilton@waysidemaine.org on 11/18/2024 11:26 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

C. Narrative

Please provide the following information.

C.1. Program Description

Describe the Program being proposed.

Wayside's Direct Service Program increases consumption of nutritious foods by sharing groceries and prepared meals at sites across Greater Portland. Beyond meeting immediate nutritional needs, this program builds long-term benefits by establishing gathering places, fostering positive relationships between neighbors, providing service opportunities, and connecting with community resources. The City of Portland has furthered its Community Development Block Grant (CDBG) Goals and Priorities by investing CDBG funds through Wayside's Direct Service Program since 2010. These investments supported the development of innovative partnerships and increased the accessibility of nutritious foods in ways that use sharing food as a means rather than an end. Each year, Wayside has used CDBG funds to adjust our program to adapt to our community members' evolving needs and expand the network of organizations and agencies we partner with. Wayside is seeking ongoing support to continue expanding the impact of these programs. The City of Portland has furthered its Community Development Block Grant (CDBG) Goals and Priorities by investing CDBG funds through Wayside's Direct Service Program since 2010. These investments supported the development of innovative partnerships and increased the accessibility of nutritious foods in ways that use sharing food as a means rather than an end. Each year, Wayside has used CDBG funds to adjust our program to adapt to our community members' evolving needs and expand the network of organizations and agencies we partner with. Wayside is seeking ongoing support to continue expanding the impact of these programs.

C.2. Community Need Description

Describe the scope of the community problem or need the program addresses. Reference plans, reports, data, or past experience as applicable.

As documented in Portland's 2022-2026 Consolidated Plan, lack of affordable housing is a significant challenge facing Portland's residents. Almost half of Portland's renting households pay over 30% of household income on rent, MaineHousing's affordability threshold. Eighteen percent of renting households with children across Maine are behind on their rent; Portland has a higher unaffordability rate than the state. High housing costs can force choices between consistently making housing payments & affording other needs. With resources stretched to cover immediate expenses, accumulating savings is impossible. With no safety net, housing security is always vulnerable to an unexpected major expense. Households with limited economic resources often must make tradeoffs that can compromise consistent access to enough healthy food. Families with children, especially single-parent families, experience higher rates of food insecurity. The negative impacts of low socioeconomic status on health are well documented & can create a negative & reinforcing cycle because poor health negatively impacts capacity for learning & earning. Individuals with lower socioeconomic status also experience social disadvantages, with greater isolation & fewer sources of social support. Our program provides free nutritious food while supporting positive relationship-building by sharing meals. Although important for everyone, sharing meals is essential for children's future well-being. Maine Children's Alliance cites families eating meals together as a healthy habit for thriving Maine families. The American College of Pediatricians asserts pediatricians should encourage every effort to regularly gather as a family for meals because of the strong association between family dinner frequency & educational achievement & future healthy eating patterns. Further, Columbia University reports, "parental engagement fostered around the dinner table is one of the most potent tools to help parents raise healthy, drug-free children." Wayside supports educational, social, & cultural events & one of our frequent partners is Portland Public Schools. Annie E. Casey Foundation finds parental involvement is paramount to children's success & specify that better partnership between school & home leads to higher student achievement. Schools have limited resources to offer additional programming outside the school day & our work has shown that much can be accomplished while people share food. Wayside provides meals for special events & monthly dinners for students, their families, & staff at 5 elementary schools to support these outcomes. Wayside seeks to expand our efforts to foster relationships between educators & caregivers. Our capacity to help community groups in this important way would be limited without CDBG funds.

C.3. Measurable Community Impact

Describe program outcomes and the impact it will have on the community. Include how progress will be evaluated in reaching these goals

Wayside and our partners record the number of meals shared and demographic information about participants for every meal and distribution of groceries. We use biennial surveys developed with the Data Innovation Project at USM to evaluate the impacts on individuals and our community using the following objectives and outcomes: Goal 1: Increase accessibility and consumption of nutritious foods •≥80% eat more fruits and vegetables •≥80% eat more nutritious meals Goal 2: Strengthen Supports and Safety Nets •≥75% make new friends •≥65% meet more of their neighbors •≥65% meet people with different cultural backgrounds •≥80% connect with their community •≥75% save money for other living expenses •≥60% are aware of opportunities to contribute •≥80% understand the impact of their service

C.4. Goal

Choose and describe how this program meets one of the goals of the CDBG program:[(See table here).]

1. **Neighborhood Investment and Infrastructure - Create strong, safe, accessible and vibrant neighborhoods**
2. **Housing Availability –Increase Housing availability and affordability**
3. **Economic Opportunity – Create economic opportunity to transition people out of poverty**
4. **Address the needs of the growing homeless population- prevent and reduce homelessness**

By helping community members meet their immediate food needs, Wayside and our partners are part of a critical support network preventing individuals and families from becoming homeless. Our work furthers the City's goal of reducing homelessness by helping residents to stretch limited resources. Eighty-nine percent of Community Meals guests report saving money for other living expenses. Wayside's work is distinct because it is not limited to hunger prevention. It is about using food to strengthen connections between families & schools, neighbors, building social safety nets, and reinforcing that each person is a valued member of our community. Wayside designed our Community Meals to improve the well-being and stability of participants. Improved access to nutritious foods alone is not a sustainable solution for financial stability. Consequently, host sites collaborate to share resources about health, employment, and other participant-requested topics.

C.5. Priority Impact Level

Choose and describe how this program best addresses one of the priority impacts level activities from the selected goal in the question above: :

1. **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods. Eligible programs and activities include but are not limited to: Community policing, public infrastructure in target neighborhoods. Accessibility/ADA compliance, alternative modes of transportation; PRIORITY: Park**

and recreation facilities, historic preservation, tree planting, and non-profit rehab, inclusive and diverse community centers and engagement programs, senior services, disability services, public infrastructure outside of the targeted neighborhood.

2. **Housing Availability- Increase housing availability and affordability. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Housing rehabilitation, adaptive reuse of housing, housing retention; PRIORITY: Rental assistance programs, environmental testing and remediation, energy efficiency/weatherization, fair housing activities, heating and fuel assistance, tenant landlord counseling services, and legal services.**
3. **Economic Opportunity- Create economic opportunity to transition out of poverty. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Job creation, microenterprise assistance, career advancement services (education, job training, GED attainment, ESL, etc.), Job retention support services (childcare vouchers, housing counseling, transportation assistance, etc.) PRIORITY: Façade improvements, and financial stability services (budgeting, financial planning, tax preparation, etc.).**
4. **Address the Need of the Growing Homeless Population- Prevent and reduce homelessness. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Food assistance, shelter services, mental health service, substance use disorder services, housing and housing services for long-term shelter consumers, emergency services to prevent homelessness; PRIORITY: Rental assistance, and at risk youth services.**

Wayside and our partners help prevent homelessness by providing the high priority of food assistance. Our Mobile Food Pantries make monthly deliveries of groceries to three Avesta Housing properties, four Portland Housing Authority communities, and one South Portland neighborhood. These locations were chosen with feedback from Community Policing and Housing Authority staff identifying residents of these neighborhoods as experiencing barriers to other supplemental food resources due to transportation or mobility limitations. There are enough groceries for each household to choose from to make at least 12 complete meals per person. The pantries offer valuable opportunities for neighbors to help each other. The program supplements the diets of 300 individuals each month. Mobile Food Pantries are collaborations between Wayside, Portland Housing Authority, Portland Community Policing, Avesta Housing, and South Portland West End Neighborhood Association. Wayside uses a packaging machine to process large donations into smaller portions in freezer-safe bags. Not only does this prevent food waste, but it also makes it easier for our community members to use the items if they are pre-cleaned and cut. Each item has recipes and preparation ideas on the label. Our Community Meals are partnerships with community centers, schools, places of worship, and agencies working to alleviate the effects of economic vulnerability on food security, health, and social connection. Although Wayside's primary objective is to increase access to nutritious food, we designed Community Meals to use sharing meals as opportunities for improving social support networks. The effectiveness of this model is demonstrated in part by 94% of guests reporting that attending Community Meals helps them eat more nutritious meals. Further, 92% of guests have made new friends, 69% have met more of their neighbors, and 76% have met people with different cultural backgrounds. In addition to building social ties, Community Meals bring community members and resource providers together to improve awareness and utilization of existing resources.

C.6. Guiding Principles

Describe how the program meets each of the following Guiding Principles: Priority to Lower Incomes, Diversity and Inclusiveness, Consistent with City Goals and Initiatives:

1. **Consistent. All projects and programs will be reviewed with respect to the Consolidated Plan and other HUD requirements; City goals, priority impact levels, and other CDBG or HOME investments. Proposals should be coordinated with relevant City Departments where appropriate and align with City initiatives. City plans can be found online at Portland's Housing Community Development Website**
Measurable Community Impact. Programs and projects will be evaluated based on how well they create a significant and measurable community impact.
2. **Diversity and Inclusiveness. Programs and projects shall address diversity and be inclusive in order to**

engage differences and create a culture of belonging.

3. **Priority to Lower Incomes. Priority will be given to projects and programs that serve the lowest income persons.**
4. **Leveraged Funding. CDBG should not be the only source of funding for a program or project; leveraging other funds is essential.**

Aligning with the Needs, Goals, and Priorities outlined in Portland's 2022-2026 Consolidated Plan, Wayside helps prevent homelessness by providing the high-priority service of food assistance. Wayside is dedicated to empowering community members to support each other. We prioritize not just sharing supplemental food but also offering meaningful opportunities to contribute for those experiencing barriers to traditional employment and social capital with a special emphasis on individuals in recovery from substance use disorders, recently arrived immigrants, and those living with intellectual or physical disabilities. These are populations identified as high risk for homelessness in Portland's 2022-2026 Consolidated Plan's Needs Assessment. Creating volunteer opportunities for those participating is central. Wayside's volunteer program is vital in maintaining the quality of life, social connections, and personal agency for many under-resourced community members. Through these opportunities, community members are part of furthering efforts to fight hunger and reduce food waste while also becoming engaged and invested in our community. While our program supports economically vulnerable community members, there are no eligibility requirements for participation, and this results in relationship-building across socioeconomic groups.

C.7. Partnerships, Collaboration, and Outreach

If applying as a partnership, please describe the nature of the partnership, who is involved, and what agreement there is among partners. Partnerships are two or more organizations or businesses who will share valuable resources, work together toward a common goal, and increase efficiency in providing services.

If applying as a single entity please describe collaboration between service providers; coordination of services; or outreach to the community.

Include any additional collaboration, coordination or outreach as relevant to ensure there is no duplication of services.

Everything Wayside does is in collaboration. We are committed to maximizing the impact of our resources through strong cross-industry partnerships that draw on multiple perspectives & resources. Of equal importance are ongoing efforts to ensure our services reflect & respond to our community members' self-identified needs & offer volunteer opportunities for participants. Our partnerships are critical to helping overcome barriers experienced by vulnerable groups to existing assistance programs. Each partner does ongoing outreach with their constituents. We prioritize partnerships with places people already know, like housing authorities, schools & cultural groups. The attached Letters of Support convey impacts of many of our most significant partnerships. These include the Portland Police Department, Portland Housing Authority, Portland Public Schools, Farms for Food Equity, Maine Farm & Sea Cooperative, and In Her Presence. In addition to these & those previously described examples of collaborations include: Good Shepherd Food Bank Network Advisory Council: This group shares outreach feedback, best practices and training opportunities. Wayside is part of the Cumberland County Food Security Council to engage cross-sector groups for greater coordination, rather than duplication, to implement positive changes & increase access to healthy food. Wayside works with the UMaine Cooperative Extension & the Cumberland County Food Security Council's Gleaning Initiative to harvest surplus produce from farms & share it with community members. Wayside expanded our partnership with Farms for Food Equity to support local farms & leverage our existing infrastructure to share more local produce with community members. Together with Maine Farm & Sea Cooperative and Farms for Food Equity, we are exploring ways to maximize Maine-raised products during peak season, process & store them & address the preparation limitations of people living in locations with limited kitchen facilities. This initial partnership has developed into the Maine Immigrant Greens Collaborative further involving Westbrook Schools, South Portland Schools, Lewiston Schools, Isuken Co-Op & Atlantic Sea Farms. This project will increase the use of locally grown, hearty greens (collard greens, kale & brassica leaves) in K-12 schools. By developing a unique partnership between agriculture's production capacity & aquaculture's processing facilities, this work is helping to meet the community-determined needs of immigrant & asylum-seeking families. As previously described, through our Catering Collective Program, Wayside works with East End School, Talbot Community School & Rowe Elementary School to host monthly dinners & special events at Reiche School & South Portland Middle School to foster relationship-building between educators & their students' families.

C.8. Readiness to Proceed

Describe the program's timeline with specific dates and times, including start dates, end dates and milestones as applicable.

Our Direct Service Program is established. The project is ongoing, and the staffing, volunteers, locations, and distribution networks are in place. The program integrates the collection of CDBG-required documentation into operations. Staff and trained volunteers will record information during distributions.

C.9. Experience Providing Service

Describe your organization's experience in delivering and managing this or similar programs.

Please summarize current licensing and accreditations obtained.

Wayside's Food Rescue sources and redistributes salvaged and donated food to almost 100 programs and agencies across Southern Maine. Wayside is the USDA's distributing agency for Cumberland County's The Emergency Food Assistance Program (TEFAP) for 28 agencies and manages the Commodity Supplemental Food Program (CSFP) for Cumberland, Oxford, and York Counties. CSFP improves the health of seniors with supplemental groceries. Wayside works with almost 60 partner sites to reach 2,000 individuals with low incomes each month. Food Rescue is the source of all the food for Mobile Food Pantries and nearly all the food for Wayside's Community Meals. Wayside is a reliable partner for the City of Portland as part of the response during past emergencies. During the federal government shutdown in 2018-2019, Wayside partnered with The City to host Mobile Food Pantries at City Hall and the Jetport for 60 furloughed workers and their families. Over summer 2019, Wayside coordinated with The City, our partner agencies, food donors, and volunteers to prepare and deliver hot lunches (incorporating as many traditional foods as possible) to share with asylum seekers staying at the Expo Center. Also, Wayside coordinated snacks and food to support our partner agencies that needed extra food and supplies to meet the heightened demand. Within a week of Portland Public Schools moving to remote learning because of the pandemic, Wayside worked with their staff and volunteers delivering groceries to students and their families through August 2021. Wayside continues to share groceries with the families and individuals staying in the City's shelter overflow at the hotels in South Portland. Between April 2023 & January 2024, Wayside worked with the City to share close to 80,000 lbs of kids' snacks and groceries with asylum seekers staying at the Expo Center & after while in Freeport. Wayside holds a City of Portland Food Service Establishment w/ Preparation License. All relevant staff are Certified Food Protection Managers.

C.10. Financial Need

Describe why CDBG funds are necessary to this program.

How will this program continue if CDBG funding is not awarded?

Our request to the City of Portland for $40,000 of CDBG funds would complete our $438,500 program budget. Wayside will use these funds towards program staff compensation. Receiving CDBG funding diversifies our funding, contributing to greater financial stability, demonstrating our credibility to potential funders, thus indirectly leveraging additional funding. Without CDBG funding, the program will continue, although limited. We would need to limit our support to educational and cultural groups through our Catering Collective, as previously described. Eating and sharing food is a powerful community-building tool, supporting others, passing on traditions, and creating friendships. Through the Catering Collective, Wayside prepares and delivers meals intending to bring people around the table to strengthen and share our community's abundance of cultural traditions. However, with the funding secured for staffing, Wayside can use funding from other sources to expand the Catering Collective's impact. These funds will also ensure our staff can dedicate the additional time to work intensively with volunteers from the recovery community, recently arrived immigrants, and adults living with intellectual disabilities to make sure volunteering at Wayside is not just about fulfilling hours. Instead, it is an opportunity to connect and contribute to our community while working as a team. They can share their gifts and stories while developing job skills and cultural capital needed for employment and financial self-sufficiency. Funds provided to Wayside for these programs also ensure that the Wayside staff are paid equitable wages which are reviewed and adjusted regularly to reflect the impact the cost of living in southern Maine has on everyone's lives.

C.11. Leveraged Funding Narrative

Describe all other sources of funding for this program or project. Identify which sources are secured and which are projected. Include in-kind donations that may be used to supplement expenses where applicable.

The requested $40,000 in CDBG funds represents 9% of the program budget. The other 91% of the funding is from projected private donations, projected grant awards, and projected earned income from secured contracts. Projected Federal Support: $3,500 FEMA's Emergency Food & Shelter Program (EFSP) Projected Contributions & Events: $ 268,500 Contributions from events, faith-based & civic groups, businesses, foundations & individuals Projected Grant Awards: $81,500 Grant awards from private foundations Projected Program Income: $10,000 Contract secured for reimbursement for meals shared with qualifying seniors Projected Earned Interest: $35,000 Interest earned on maturing CDs

C.12. Budget Narrative

Provide a narrative explaining the budget and expenses for the program. Describe exactly what and who CDBG will pay for in this program.

If this program was funded by CDBG in the previous year, you must explain why the increase is necessary and what expansion of service is being provided.

Please ensure that budget amounts listed in the narrative match the Program Budget Detail.

If awarded, Wayside will use CDBG funds to cover 13% of the costs for employee compensation. Wayside is committed to paying our employees a living wage and providing quality health insurance. Wayside will use CDBG funding to supplement private contributions for these costs. Employee Wages, Benefits, Payroll Taxes & Fees: $314,000 The requested funds will cover part of the compensation for our kitchen manager and community meals assistant. Board, Staff & Volunteer Development: $500 Certifications, staff & board attendance at workshops or trainings Outreach & Events: $8,000 Printed & digital outreach materials, costs associated with events & fundraising materials Contract Services: $21,000 Legal & accounting fees, tech support & bookkeeping Equipment, Vehicles &

Facilities: $76,000 Rent, utilities, waste, vehicle fuel & maintenance, equipment maintenance & repairs Food: $7,500 Food purchased to supplement donations Insurances: $5,000 Workers' Compensation, Liability & Directors & Officers Liability Insurances Operations & Supplies: $6,500 Supplies for the safe preparation, packing & distribution of meals & groceries

D. Program Budget Detail

Completed by lhamilton@waysidemaine.org on 11/18/2024 11:26 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

D. Program Budget Detail

Please provide the following information.

D.1. Grant Amount Requested - for social service programs the minimum amount requested is $10,000 and Maximum is $150,000.
$40,000.00

D.2. Total Program Budget
$438,500.00

D.3. Please complete the table below.

Budget Category	Budget Amount	CDBG Request	Other Funding Source	Other Funding Source Name	Funding Status
Employee Expenses (Wages, Taxes, Benefits, Payroll Fees)	$314,000.00	$40,000.00	$274,000.00	Various	Pending
Board, Staff & Volunteer Development	$500.00	$0.00	$500.00	Various	Pending
Outreach & Events	$8,000.00	$0.00	$6,000.00	Various	Pending
Contract Services	$21,000.00	$0.00	$21,000.00	Various	Pending
Equipment, Vehicles & Facilities	$76,000.00	$0.00	$76,000.00	Various	Pending
Food	$7,500.00	$0.00	$7,500.00	Various	Pending
Insurances	$5,000.00	$0.00	$5,000.00	Various	Pending
Operations & Serving Supplies	$6,500.00	$0.00	$6,500.00	Various	Pending
	$438,500.00	$40,000.00	$396,500.00		

E. Required Documents

Please provide the following information.

Documentation

☐ **Agency Organizational Chart**

An organizational chart must be provided that describes the agency's administrative framework and staff positions, indicates where the proposed project will fit into the organizational structure, and identifies any staff positions of shared responsibility ***Required**

***No files uploaded*

☐ **Articles of Incorporation/Bylaws**

Articles of incorporation are the documents recognized by the State as formally establishing a private corporation, business or agency.

***No files uploaded*

☐ **Authorization to Request Funds and/or Designation of Authorized Official**

Documentation must be submitted of the governing body's authorization to submit the funding request and/or Documentation must be submitted of the governing body's action authorizing the representative of the agency to submit the funding request, negotiate for, and contractually bind the agency.

***No files uploaded*

☐ **Complete List of Board Members**

A list of the current board of directors or other governing body of the agency must be submitted. ***Required**

***No files uploaded*

☐ **Conflict of Interest Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Letters of Support/ MOUs**

Demonstrated outreach in the form of Letters of Support and/or Memorandums of Agreement is required. Applicants can submit as many items as desired, but are encouraged to prioritize quality over quantity. ***Required**

***No files uploaded*

☐ **Most Recent Agency Operating Budget** ***Required**

***No files uploaded*

☐ **Most Recent Audit OR 990 as appropriate** ***Required**

***No files uploaded*

☐ **Non-Discrimination Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Project Timeline** ***Required**

***No files uploaded*

☐ **Verification of 501(c)3 status**

Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service and the State. ***Required**

***No files uploaded*

☐ **Whistleblower Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Other Document Type**

***No files uploaded*

Submit

Completed by lhamilton@waysidemaine.org on 11/18/2024 11:27 AM

Case Id: 30566
Name: Direct Services Program - 2025
Address: *No Address Assigned

Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

☑ **I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.**

Signature
Laura Christine Hamilton
Electronically signed by lhamilton@waysidemaine.org on 11/18/2024 11:26 AM

Title
Development Assistant & Metrics Coordinator

IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
Feb. 15, 2013 LTR 4168C 0
22-2806424 000000 00
00030201
BODC: TE

WAYSIDE FOOD PROGRAMS
PO BOX 1278
PORTLAND ME 04104-1278

027221

Employer Identification Number: 22-2806424
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 29, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 1992.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077591934
Feb. 04, 2015 LTR 4168C 0
22-2806424 000000 00
00030665

WAYSIDE FOOD PROGRAMS
PO BOX 1278
PORTLAND ME 04104-1278

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Tamera Ripperda

Tamera Ripperda
Director, Exempt Organizations

November 13, 2024

As the Treasurer of Wayside Food Programs' Board of Directors, I confirm my approval of Wayside Food Programs' application submission to The City of Portland for Community Development Block Grant funds for Fiscal Year 2024-2025.

I further confirm that Wayside Food Programs' Executive Director, Mary Zwolinski, is authorized to apply for funds on behalf of the organization.

Robert Ayotte, Treasurer

Wayside Food Programs Board of Directors

Wayside Food Programs • PO Box 1278, Portland, ME 04104 • 207-775-4939 • waysidemaine.org

TIMELINE & LOCATIONS OF SERVICES

KITCHEN, WAREHOUSE & OFFICE 135 Walton Street, Portland
MONDAY-THURSDAY: 7 AM - 4 PM
FRIDAY: 7 AM - 12 PM

COMMUNITY MEALS
WEEKLY MEALS

MONDAYS
Woodfords Congregational Church / **202 Woodford Street** / LUNCHES 12 PM
Avesta Housing / **409 Cumberland Avenue** / LUNCHES 12 PM

TUESDAYS
South Portland Neighborhood Resource Hub / **586 Westbrook Street, South Portland** / DINNERS 5:30 PM

WEDNESDAYS
Westbrook Community Center/ **426 Bridge Street, Westbrook** / DINNERS 5 PM

THURSDAYS
10 Congress Square Apartments / **28 Forest Ave** / *TAKE-AWAY MEALS* 1:30 PM
Deering Center Community Church / **4 Brentwood Street**/ DINNERS 5:30 PM
St. Ann's Episcopal Church / **40 Windham Center Road, Windham**/ DINNERS 5:30 PM
Windham Hill United Church of Christ / **140 Windham Center Road, Windham**/ DINNERS 5:30 PM

HOMEWORK DINNERS FOR STUDENTS, FAMILIES & STAFF
Amanda C. Rowe Elementary School/23 Orono Road
East End Community School 192 North Street
Gerald E. Talbot Community School Gerald E. Talbot Community School

ANNUAL EVENTS
Reiche WinterFest, Reiche Community School/ 166 Brackett Street
King Middle School/92 Deering Avenue

PICNICS AT CITY OF PORTLAND COMMUNITY GARDENS
Payson Park Community GardenFront Street, Portland
East End Community Garden Eastern Promenade, Portland
Libbytown Community Garden Douglass & St. James Streets, Portland
Boyd Street Urban Farm/ Boyd Street, Portland

MONTHLY MOBILE FOOD PANTRIES

Bayside Anchor & Kennedy Park/ 81 Oxford Street, Portland (across the street)
1st Thursday of each month, 11 AM

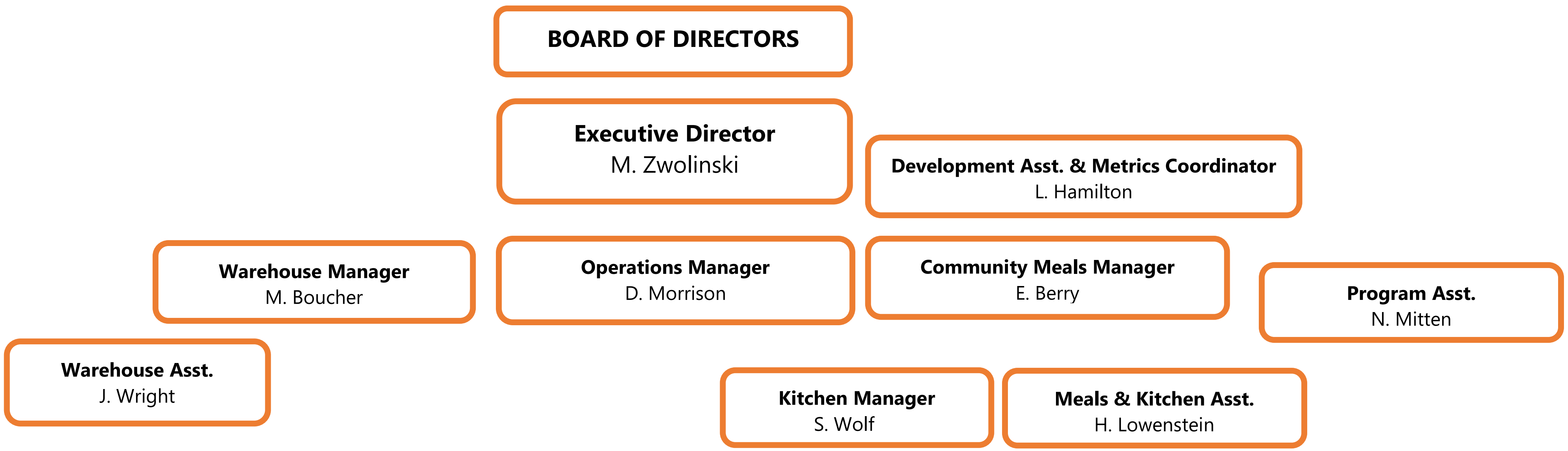
Redbank Village & Brick Hill / 2 Townhouse Road, South Portland
4th Wednesday of each month, 2 PM

Washington Gardens / 577 Washington Ave, Portland (end of Pembroke Street)
2nd Thursday of each month, 10:30 AM

Carleton Street Apartments / 17 Carleton Street, Portland (parking lot behind)
3rd Wednesday of each month, 11 AM

Harbor Terrace / 284 Danforth Street, Portland
3rd Wednesday of each month, 12:30 PM

Wayside Food Programs Organizational Chart
November 2024



Financial Statements

WAYSIDE

December 31, 2023

Contents

Wayside Food Programs

December 31, 2023

Financial Statements:

PURDY POWERS & COMPANY

Independent Auditors' Report

To the Board of Directors
Wayside Food Programs
Portland, Maine

Qualified Opinion

We have audited the accompanying financial statements of Wayside Food Programs (a nonprofit Organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, except for the effects of donated food and grocery products not recorded in the financial statements described in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of Wayside Food Programs as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

As more fully described in Note E to the financial statements, the Organization has not recorded donated food and grocery products in the financial statements. In our opinion, accounting principles generally accepted in the United States of America require that such donated items be recorded at fair value at the date of receipt. The effects on the accompanying financial statements of the failure to record donated food and grocery products have not been determined.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wayside Food Programs and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

130 Middle Street, Portland, ME 04101 | p 207.775.3496 | f 207.775.0176 | PURDYPOWERS.COM

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wayside Food Programs' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wayside Food Programs' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wayside Food Programs' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Wayside Food Programs' 2022 financial statements, and we expressed a qualified audit opinion on those audited financial statements in our report dated June 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Purdy Powers + Co.
Professional Association

Portland, Maine
July 30, 2024

Statement of Financial Position

Wayside Food Programs

As of December 31, 2023
(with comparative totals for December 31, 2022)

	2023	2022
Current Assets		
Cash	$ 359.331	$ 292,569
Investments	1,556.186	1,354,297
Accounts receivable	65.209	19,690
Receivable-Employee Retention Tax Credit	5,020	220,835
Promises to give	102,864	25,519
Total Current Assets	2.088,610	1,912,910
Property and Equipment, net	74,117	98,562
Other Assets		
Right of use assets	288,576	262,359
Total Other Assets	288,576	262,359
Total Assets	$ 2,451,303	$ 2,273,831
Current Liabilities		
Accounts payable	$ 3.350	$ 4,921
Accrued expenses	16.081	41,914
Fiscal agent funds	199,950	-
Current portion of lease obligations	74,877	62,295
Total Current Liabilities	294,258	109,130
Long-Term Liabilities		
Non-current portion of lease obligations	221,622	203,995
Total Long-Term liabilities	221,622	203,995
Total Liabilities	515,880	313,125
Net Assets		
Without donor restrictions	1,843,747	1.960,706
With donor restrictions	91,676	-
Total Net Assets	1,935,423	1,960,706
Total Liabilities and Net Assets	$ 2,451,303	$ 2,273,831

See accompanying independent auditors' report and notes to financial statements.

Statement of Activities

Wayside Food Programs

For the Year Ended December 31, 2023
(with comparative totals for December 31, 2022)

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues and Other Support				
Grants and contracts	$ 99,500	$ 150,000	$ 249,500	$ 172,177
Contributions	409,095	-	409,095	412,454
Fundraising	118,071	-	118,071	203,248
Program income - food and supplies	156,450	-	156,450	171,149
Employee Retention Tax Credit	-	-	-	220,835
Interest and dividends	57,410	-	57,410	16,154
Rental income	7,714	-	7,714	7,503
Miscellaneous	532	-	532	2,498
Net assets released from restrictions	58,324	(58,324)	-	-
Total Revenues and Other Support	907,096	91,676	998,772	1,206,018
Expenses				
Program services	864,031	-	864,031	789,577
Management and general	130,511	-	130,511	121,949
Fundraising	62,352	-	62,352	48,701
Total Expenses	1,056,894	-	1,056,894	960,227
Revenues Over (Under) Expenses	(149,798)	91,676	(58,122)	245,791
Realized and unrealized investment gains (losses)	19,839	-	19,839	(28,306)
Gain (loss) on disposal of equipment	13,000	-	13,000	(1,616)
Increase (Decrease) in Net Assets	(116,959)	91,676	(25,283)	215,869
Net assets at beginning of year	1,960,706	-	1,960,706	1,744,837
Net Assets at End of Year	$ 1,843,747	$ 91,676	$ 1,935,423	$ 1,960,706

See accompanying independent auditors' report and notes to financial statements.

Statement of Functional Expenses

Wayside Food Programs

For the Year Ended December 31, 2023
(with comparative totals for December 31, 2022)

	2023				2022
	Program Services	Supporting Services			
	Food Programs	Management & General	Fundraising	Total	Total
Salaries and wages	$ 408,922	$ 45,496	$ 29,879	$ 484,297	$ 432,530
Employee benefits	53,228	14,194	3,549	70,971	76,827
Payroll taxes and processing	30,036	8,115	1,897	40,048	36,015
Professional services	276	11,005	22,973	34,254	64,146
Office	-	23,969	-	23,969	17,596
Occupancy	60,815	16,217	4,054	81,086	82,113
Depreciation and amortization	29,340	-	-	29,340	22,525
Insurance	22,196	996	-	23,192	22,553
Food supplies	128,326	-	-	128,326	100,696
Warehouse	74,216	-	-	74,216	48,162
Auto	34,226	-	-	34,226	26,768
Telephone and internet	6,632	2,211	-	8,843	8,779
Equipment rental and maint.	10,959	-	-	10,959	11,094
Interest	4,859	-	-	4,859	-
Miscellaneous	-	8,308	-	8,308	10,423
	$ 864,031	$ 130,511	$ 62,352	$ 1,056,894	$ 960,227

See accompanying independent auditors' report and notes to financial statements.

Statement of Cash Flows

Wayside Food Programs

For the Year Ended December 31, 2023
(with comparative totals for December 31, 2022)

	2023	2022
Operating Activities		
Increase (decrease) in net assets	$ (25,283)	$ 215,869
Adjustments to reconcile changes in net assets to		
net cash provided (used) by operating activities:		
Depreciation	24,445	22,525
Right of use amortization	69,212	63,815
Realized and unrealized (gains) losses on investments	(19,839)	28,306
(Gain) loss on disposal of equipment	(13,000)	1,616
Donated investments	-	(9,162)
(Increase) decrease in operating assets:		
Accounts receivable	(45,519)	900
Receivable - Employee Retention Tax Credit	215,815	(220,835)
Promises to give	(77,345)	28,391
Prepaid expenses	-	18,881
Increase (decrease) in operating liabilities:		
Accounts payable	(1,571)	2,613
Accrued expenses	(25,833)	34,127
Fiscal agent funds	199,950	-
Lease obligation	(62,294)	(59,884)
Net Cash Provided by Operating Activities	238,738	127,162
Investing Activities		
Proceeds from sale of investments	-	5,664
Purchase of investments	(182,050)	(151,281)
Proceeds from sale of property and equipment	13,000	-
Purchase of property and equipment	-	(48,459)
Net Cash Used by Investing Activities	(169,050)	(194,076)
Financing Activities		
Principal payments on finance lease	(2,926)	-
Net Cash Used by Financing Activities	(2,926)	-
Increase (Decrease) in Cash	66,762	(66,914)
Cash at beginning of year	292,569	359,483
Cash at End of Year	$ 359,331	$ 292,569
Supplemental Disclosure of Cash Flow Information		
Interest paid during the year	$ 4,859	$ -
Equipment financed with finance lease	$ 95,429	$ -

See accompanying independent auditors' report and notes to financial statements.

Notes to Financial Statements

Wayside Food Programs

Note A - Summary of Significant Accounting Policies

Nature of Activities

Wayside Food Programs (the Organization) is a nonprofit Organization established in Maine, exempt from income tax under section 501(c)(3) of the Internal Revenue Code. The Organization helps people access food they need, working with hundreds of volunteers to rescue, cook, serve and distribute supplemental food throughout Cumberland County. The Organization's programs include Food Rescue, Community Meals, Mobile Food Pantries, Healthy Snacks for Kids and the distribution of food for the USDA's Maine Emergency Food Program and the Commodity Supplemental Food Program. The Community Meals are free, weekly meals within neighborhoods in Portland/Westbrook. Through the Food Rescue Program, staff and volunteers collect and distribute food to over 50 agencies including food pantries, soup kitchens and social service organizations. There is no charge for any of the food that the Organization serves or distributes. The Organization is especially concerned with food insecure seniors and families. The Organization's mission is the collection and equitable distribution of food to those in Cumberland County who need food.

Basis of Presentation

The accompanying financial statements include a statement of financial position, a statement of activities, a statement of functional expenses, and a statement of cash flows. The Organization is required to report information regarding its financial position and activities according to two classes of net assets as follows:

> Net Assets without Donor Restrictions - Represents those resources that are not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants), and can be used for any purpose designated by the Organization's governing board.
>
> Net Assets with Donor Restrictions - Represents resources and the portion of net assets resulting from contributions and other inflows of assets whose use is subject to donor-imposed restrictions.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

Contributed Services

During the year ended December 31, 2023, the value of contributed services meeting the requirements for recognition in the financial statements was not judged by management to be material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. The Organization received approximately 10,000 volunteer hours during 2023.

Notes to Financial Statements

Wayside Food Programs

Note A - Summary of Significant Accounting Policies - Continued

Revenue and Expense Recognition

The financial statements of the Organization have been prepared on the accrual basis of accounting. Revenues received are recorded as revenue without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

In accordance with ASC 606, the Organization recognizes revenue when it satisfies a performance obligation by transferring control of a promised good or service, in an amount that reflects the consideration it expects to be entitled to in exchange for those goods or services.

Expenses are recognized as incurred. Expense amounts are allocated among the various programs on both a direct basis and according to a cost allocation basis.

Estimates

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

Cash and Cash Equivalents

The Organization considers cash in banks and all other highly liquid investments with a maturity of less than three months other than those recorded as investments, to be cash and cash equivalents for the purpose of cash flows. The Organization maintains its cash in bank deposit accounts, and at times balances may exceed federally insured limits. At December 31, 2023, the Organization's uninsured and uncollateralized cash balances totaled $50,902. The Organization has not experienced any losses. The Organization reports all cash held within investment funds as investments on the Statement of Financial Position.

Investments

The Organization reports its investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Wayside Food Programs

Note A - Summary of Significant Accounting Policies - Continued

Accounts Receivable
Accounts receivable represents amounts due to the Organization for dairy products sold at cost to local organizations. The Organization uses the aging schedule methodology to determine uncollectible accounts receivable on a pooled basis where similar risk characteristics exist. The Organization has evaluated past historical loss information along with customers financial condition, current economic conditions, and future forecasts in determining the credit losses. The Organization deemed no allowance was necessary at December 31, 2023.

Promises to give
Unconditional promises to give are recognized as revenues or gains in the period received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Promises to give at year end are measured at net realizable value, as management has deemed all amounts to be collectible and an adjustment for the present value of pledges to be received beyond one year is judged to be insignificant as of December 31, 2023.

Property and Equipment
Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over appropriate estimated useful lives as follows:

	Years
Machinery and equipment	7
Furniture and fixtures	7
Vehicles	3-5
Leasehold improvements	7

Expenditures for repairs and maintenance are expended when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowances, and any gain or loss is recognized. Depreciation expense for the year ended December 31, 2023 was $24,445.

Functional Expenses
The financial statements report certain categories of expenses that are attributable to more than one program or supporting functions of the Organization. Those expenses include salaries, employee benefits, occupancy, professional services, and insurance. Salaries and employee benefits are allocated based on estimates of time and effort. Certain costs of occupancy, professional fees, and other office and utility expenses are based on management's estimate of the appropriate allocations for each expense.

Note A - Summary of Significant Accounting Policies - Continued

Leases
In accordance with ASC 842, the Organization generally records lease assets and corresponding lease liabilities on the balance sheet and discloses key quantitative and qualitative information about its lease contracts.

For each of its lease contracts that at inception are identified to be within the scope of ASC 842, the Organization initially measured at the present value of the unpaid lease payments, and a right of use ("ROU") asset is initially measured at the amount of the lease liability, plus any initial direct costs and less incentives received. Subsequently, the lease liability is increased to reflect interest using the effective interest method and decreased for lease payments made. Finance lease ROU assets are amortized on a straight-line basis over the earlier of the useful life or lease term; operating lease ROU assets are amortized based on the difference between periodic straight-line lease cost and periodic interest accretion.

Operating lease expense is recognized on a straight-line basis over the lease term; any variable lease payments not included in the lease liability are recognized when incurred. Amortization on the ROU asset and interest on the outstanding lease liability are recorded annually for any finance leases.

In determining the lease term, the Organization follows ASC 842-10-55-23 in assessing the length of the noncancellable period of a lease. At the commencement date, the Organization assesses whether it is reasonably certain to exercise or not exercise any renewal option by considering all economic factors relevant to that assessment.

Comparative Data
The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022, from which summarized information was derived.

New Accounting Pronouncement
On January 1, 2023, the Organization adopted ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Statements* (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including trade accounts receivable. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses.

Management evaluated the impact of the new standard and determined there was no material impact on the financial statements and resulted in new and enhanced disclosures only.

Note B - Investments

Fair values of investments at December 31, 2023 are summarized as follows:

	Fair Value
Cash	$ 515,043
Money market funds	24,975
Fixed income	1,016,168
Total investments	$ 1,556,186

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2023:

	Without Donor Restrictions
Interest and dividend income	$ 57,410
Net realized and unrealized gain	19,839
Total investment gain	$ 77,249

Note C - Fair Value Measurements

The Organization applies a framework for measuring fair values under generally accepted accounting principles which applies to all financial instruments that are measured and reported at fair value.

The framework for measuring fair value of the financial assets and liabilities includes a hierarchy of three levels for observable independent market inputs and unobservable market assumptions. A description of the inputs used in the valuation of assets and liabilities under this hierarchy is as follows:

Level 1 – Quoted prices are available in active markets, such as the New York or American Stock Exchange markets, for identical investments as of the reporting date. Level 1 also includes U.S. Treasury and federal agency securities and mortgage-backed securities traded by brokers or dealers in active markets.

Level 2 – Pricing inputs are observable for the investments, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair values are obtained from third party pricing services that may use models or other valuation methodologies to derive market value. These may be investments traded in less active dealer or broker markets.

Level 3 – Pricing inputs are unobservable for investments and valuations are derived from other methodologies not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets and liabilities. The types of investments in this category would generally include debt and equity securities issued by private entities and partnerships.

Wayside Food Programs

Note C - Fair Value Measurements - Continued

The following summarizes fair values of investment assets by levels within the fair value hierarchy at December 31, 2023:

	Level 1	Level 2	Level 3	Total
Investments:				
Cash	$ 515,043	$ -	$ -	$ 515,043
Money market funds	24,975	-	-	24,975
Fixed income	1,016,186	-	-	1,016,186
Total investments	$ 1,556,186	$ -	$ -	$ 1,556,186

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the determination of which category within the fair value hierarchy is appropriate for any given investment based on the lowest level of input that is significant to the fair value measurement. All assets have been valued using a market approach. There have been no changes in valuation techniques and related inputs.

Note D - Property and Equipment

Property and equipment consisted of the following as of December 31, 2023:

Machinery and equipment	$ 215,459
Vehicles	22,195
Leasehold improvements	67,399
	305,053
Less accumulated depreciation	230,936
	$ 74,117

Note E - Donated Food and Grocery Products

The Organization receives donated food and grocery products from various sources. Due to the nature and variety of the donated food and grocery products, these amounts are not recorded in the financial statements. The Organization estimates it received approximately 2,180,000 pounds of food and grocery products during the year ended December 31, 2023.

Wayside Food Programs

Note F - Leases

The Organization has one operating lease for a building through December 31, 2026 and one finance lease for a vehicle through February 28, 2030.

The Organization has elected the following practical expedients for all relevant leases:

- Not to recognize short-term leases (twelve months or less) on its balance sheet; lease expense for any such agreements is recorded on a straight-line basis;
- Not to separate lease components from non-lease components; and
- To use the risk-free discount rate of return.

The Organization has determined that none of its contracts include short-term (including month to month) operating lease obligations.

The Organization has determined that none of its leases include variable rental payments.

Management has determined that none of its contracts contain renewal options.

Operating and finance lease right of use assets and lease liabilities as of December 31, 2023 were as follows:

Right of use assets:	
Operating lease asset	$ 198,041
Finance lease asset	90,535
Total right of use assets	$ 288,576
Lease liabilities:	
Current operating lease liability	$ 65,146
Current finance lease liability	9,731
Non-current operating lease liability	138,850
Non-current finance lease liability	82,772
Total lease liabilities	$ 296,499

Operating lease cost for the leasing activity of the Organization for the year ended December 31, 2023 was $67,509 and has been reported on the Statement of Functional Expenses.

Finance lease costs recognized on the Statement of Functional Expenses for the year ended December 31, 2023 were as follows:

Amortization of right of use asset	$ 4,895
Interest on lease obligation	$ 4,859

Note F - Leases - Continued

The aggregate future lease payments below summarize the remaining future undiscounted cash flows for operating leases as of December 31, 2023, and a reconciliation of operating lease liabilities reported on the balance sheet:

2024	$	67,451
2025		69,474
2026		71,276
Total lease payments		208,201
Less interest		4,205
Present value of lease liability	$	203,996

At December 31, 2023, the remaining lease term is 3 years and the risk free discount rate is 1.37%.

The aggregate future lease payments below summarize the remaining future undiscounted cash flows for finance leases as of December 31, 2023, and a reconciliation of financing lease liabilities reported on the balance sheet:

2024	$	23,355
2025		23,355
2026		23,355
2027		23,355
2028		23,355
Thereafter		27,248
Total lease payments		144,023
Less interest		51,520
Present value of lease liability	$	92,503

At December 31, 2023, the remaining lease term was 6.17 years and the discount rate was 15.45%.

Note G - Employee Retention Tax Credit

During the year ended December 31, 2022, Wayside Food Programs engaged an outside third party to assist in evaluating its eligibility for the Employee Retention Tax Credit. In December of 2022, the Organization, with the assistance of a third party, applied for refunds related to quarters one through four of 2020 and the first three quarters of 2021 totaling $220,835. As of December 31, 2023, the Organization received $215,815 related to the credit with $5,020 still outstanding. The remaining receivable has been reported on the accompanying Statement of Financial Position as a "Receivable - Employee Retention Tax Credit."

Note H - Revenue Recognition

Disaggregation of Revenue

The following table shows the Organization's contract revenue disaggregated according to service type/revenue stream and the timing of transfer of goods or services for the year ended December 31, 2023:

Revenue Recognized Over Time		
Program income - food and supplies:		
CSFP	$	128,609
TEFAP		21,869
NSIP		5,972
FEMA		48,780
Total Revenue from Contracts with Customers	$	205,230

Contract Assets and Contract Liabilities

In accordance with FASB ASC 606-10-50, the Organization has considered the need to record contract assets and contract liabilities from contracts with its customers. The Organization has no contract assets and no contract liabilities as of December 31, 2023.

Receivables

The Organization has accounts receivable of $65,209 from contracts with customers at December 31, 2023.

Performance Obligations

The Organization receives revenue from providing services relating to the distribution of food. The Organization recognizes revenue as the promised activity is provided to and utilized by the customer.

The Organization recognizes revenue over time from grants and contracts with governmental agencies. These agreements are considered by management to be exchange-type transactions and are thus subject to ASC 606. The Organization recognizes revenue as it provides services to specified individuals who are receiving a benefit of commensurate value to the funding received by the Organization.

Management has determined that there are no significant warranties or return, refund, or discount obligations related to contracts with its customers.

Transaction Price Allocated to Remaining Performance Obligations

Revenue expected to be recognized in the future related to performance obligations that are unsatisfied (or partially satisfied) is estimated to be approximately $0 as of December 31, 2023.

Note H - Revenue Recognition - Continued

Significant Judgments
Contract transaction price includes the Organization's judgment of variable consideration. Variable consideration is broadly defined and includes incentives, price concessions, rebates and refunds, as well as if the amount to be received is contingent on the occurrence of a future event. Based on available information, management must include an estimate of any variable consideration when determining the contract transaction price, using either the "expected value" or the "most likely amount" approach.

Financing Components
The Organization's contracts with customers contain no significant financing components.

Note I - Benefit Plans

The Organization has established a SIMPLE retirement plan, covering its eligible employees. Under this arrangement, the Organization matches elective deferrals made by the participants' up to a maximum match of 3% of the participants' compensation. Employer matching contributions during the year ended December 31, 2023 amounted to $11,536.

Note J - Contingencies

The Organization has grants that require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the possibility of immediate needs for contingency funds remote.

Note K - Income Taxes

The Organization qualifies as an organization exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and files a Form 990 tax return. With few exceptions, the Organization is no longer subject to examinations by tax authorities for years before 2020 due to statute of limitations. The Organization has adopted the provisions of FASB ASC, Income Taxes. Management of the Organization believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Note L - Board Designated Net Assets

Board designated net assets consist of the following at December 31, 2023:

Operating Fund	$	28,036
Operating Reserve Fund		477,788
	$	505,824

Note M - Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes at December 31, 2023:

Subject to expenditure for specified purpose:		
Maine Immigrant Greens Collaborative	$	6,676
Subject to passage of time:		
Maine Immigrant Greens Collaborative		65,000
2024 general operating grant		20,000
Total net assets subject to the passage of time		85,000
Total net assets subject to donor restrictions	$	91,676

Note N - Liquidity and Availability

Financial assets consist of the Organization's cash, investments, accounts receivable, and promises to give. The following reflects the Organization's financial assets as of December 31, 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the date of the Statement of Financial Position.

Note N - Liquidity and Availability - Continued

Financial assets available to meet cash needs for general expenditures within one year consists of the following at December 31, 2023:

Financial assets, at year-end	$ 2,088,610
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	(91,676)
Board designations:	
Operating Fund	(28,036)
Operating Reserve Fund	(477,788)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,491,110

The Organization's financial assets available to meet cash needs for general expenditures within one year represents funding for ongoing operational requirements and planned increases in program expenditures in 2024.

The Organization is substantially supported by contributions from donations solicited and contributions received. The Organization actively manages its cash flow to ensure funds are available for general expenditures, liabilities, and other obligations as they come due. Although the Organization does not intend to spend from its board designated funds listed in Note L, amounts from these funds can be appropriated if necessary.

Note O - Fiscal Sponsorship

The Organization works with Maine Farm and Sea Cooperative is a variety of ways in order to help them achieve their mission. The Organization is a fiscal sponsor for Maine Farm and Sea Cooperative. At December 31, 2023, net assets held by the Organization that belong to the fiscal sponsor entity were $71,676. All revenue and expenditures of the entity are included in the accompanying Statement of Activities. The Organization also has a fiscal agent relationship with Maine Farm and Sea Cooperative, see Note P for further discussion.

Note P - Fiscal Agent

The Organization also serves as a fiscal agent for Maine Farm and Sea Cooperative. The amount held by the Organization at December 31, 2023 was $199,950 and is reported on the accompanying Statement of Financial Position as "Fiscal agent funds." No items of revenue or expenditure are reported in the Organization's Statement of Activities in relation to these funds.

Wayside Food Programs

Note Q - Subsequent Events

Management has made an evaluation of subsequent events to and including July 30, 2024, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Wayside Food Programs Board of Directors 2024

Officers	Length of Service	Employment/Affiliation
John S. Leeming, President 111 Blanchard Road Cumberland, ME 04021	2004	Retired, Director of Projects, UNUM (c) 653-8193 (h) 829-5879 exalano@aol.com
Robert J. Ayotte, Treasurer 505 Delano Park Cape Elizabeth, ME 04107	2013	Retired, VP Textron Inc. (h) 799-3649 (c) 956-1122 rayotte00@gmail.com
Mary Zwolinski, Executive Director 116 Clark Street Portland, ME 04102	2008	(c) 408-9122 mzwolinski@waysidemaine.org
Board Members		
Mark Ayers 30 Long Creek Drive South Portland, ME 04106	2004	CPA & Partner, Wipfli/MacPage (w) 774-5701 (h) 767-5500 (c) 831-8728 mark.ayers@wipfli.com
Marina Chakmakchi 249 Oakwood Drive Yarmouth, ME 04096	2022	Global Talent Navigator, USM 207-808-3373 marina.cakmakci@gmail.com
David Hamilton 493 St. John Street Portland, ME 04102	2015	Manager, Sales Strategic Initiatives Guardian Life Insurance Company (c) 272-0716 dahamilton1975@gmail.com
Emily I.W. Kain 10 Grandview Drive Scarborough, ME 04074	2020	Program Manager, MaineHealth (617) 935-6491 ekain@mainehealth.org
Michelle LaFond 240 Foreside Road Falmouth, ME 04105	2008	VP, Chief Regulatory Counsel, Unum (w) 575-3202 (h) 781-2897 mlafond@unum.com
Laurie Mitchell 25 Orland Street Portland, ME 04103	2006	AVP Global Wellbeing & Health Mgt, Unum (c)233-9737 lmitchell@unum.com
John Romano 40 Morning Street Portland ME 04101	2012	Retired, Maine Medical Center (h) 773-7832 (c) 239-1960 johntwin@myfairpoint.net
Karen Schilling 55 Brookside Road Portland, ME 04103	2017	Retired, Maine Medical Center (c) 712-2309 kschill@maine.rr.com

Wayside Food Programs

2024 Agency Operating Budget

Revenue		
Contributions & Grants	$	659,500
Program Service Revenue	$	160,800
Special Events Net Income	$	60,500
Interest	$	33,900
Total Revenue	**$**	**914,700**
Expenditures		
Administration Expenses	$	139,000
Fundraising	$	42,540
Program Expenses	$	780,255
Total Expenditures	**$**	**961,795**

As of the end of October 2024, we have exceeded our budgeted income for the year & our expenses are at or below the budgeted amounts.

WAYSIDE FOOD PROGRAMS CDBG FY25-26 APPLICATION ATTACHMENTS

LETTERS & STATEMENTS OF SUPPORT

1. C&C Realty Management:
   Amy Bisson, Residents Services Coordinator

2. Maine Farm and Sea Cooperative:
   Ronald Adams, Chief Operations Officer

3. Portland Housing Authority:
   Teyonda Hall, Resident Services Director

4. Portland Public Schools:
   Boyd Marley, Principal, East End Community School

5. Farms for Food Equity:
   Penny Jordan, President

6. Portland Police Department:
   Lt. Dan Hondo, Community Policing Unit

7. In Her Presence:
   Claudette Ndayininahaze, Executive Director

C&C REALTY MANAGEMENT, LLC

November 8, 2024

To Whom It May Concern;

My name is Amy Bisson and I am a Resident Services Coordinator (RSC). My agency, C&C Realty Management, LLC manages Motherhouse which is just a few blocks from Wayside Food in Portland, Maine.

Motherhouse is an award-winning Historic Preservation located in Steven's Square at Baxter Woods. This 55 and older building, with 88 apartments has over a century of history as it was the St. Joseph's Convent. Home of the Sisters of Mercy from 1909 until 2005, the order founded in 1856 was dedicated to volunteer work. Part of the original campus included; St. Joseph's Church, a home for aged woman, St. Joseph's Academy and St. Joseph's College. The Sisters of Mercy ran schools, Mercy Hospital and orphanages. Three nuns from the convent still live at Motherhouse today.

In October of 2022, when my agency took over management of the Motherhouse; the property owner was supplementing the building's food boxes and pantry shelves every month. The owner recognized the tenants are on fixed incomes and food insecurity is real!

In today's world of ever-increasing prices; rent, groceries, gas, etc., our residents are making life threatening decisions… pay a bill or purchase medication!? C&C Realty knew Motherhouse needed a food program!

I am so happy to have met Emma at Wayside! It was life changing for my residents! Emma worked with me to set up a weekly breakfast at Motherhouse. Not only did the breakfast meet a food need; it also provided a social connection that our community was lacking, due to the pandemic.

Emma introduced me to other members of the Wayside team, which led to Motherhouse receiving additional help with our food pantry. (The monthly donation from the owner was extremely generous however, it is highly unusual for an owner to supplement tenants' groceries.) Since working with the amazing people at Wayside, the Motherhouse pantry selves have had substantially more food than before the partnership.

Our residents have commented; they see savings in their budgets. Choosing between food and medication happens less, due to the support of Wayside. Increasing the amount of food available to our residents has been extremely positive. There is a decrease of anxiety. Less worries regarding the next meal or I can't afford to pick up my medication this month.

Our residents look forward to seeing Chef Sarah, Hannah & Emma. They are so appreciative of their time and talent!

My job as the RSC is to connect residents with services & resources. Having a strong food program at Wayside has helped me in so many ways. Loneliness is a big concern in the elderly population but the Wayside food program has pulled residents out of their apartments. They look forward to a meal and visiting with their neighbors. On food pantry days, I have to team of seniors, ready to unpack boxes. I see a group that feels they are accomplishing something important; they are keeping busy and have a sense of purpose! Residents feel more comfortable asking me for resources, they recognize me from the Wayside breakfast and I am the “food lady”. When I receive referrals from property management for tenants having difficulties, I’m seen as someone who can help rather than someone putting additional pressure on them.

Residents come together to “shop” the pantry selves but they are also meeting their neighbors, interacting and the connections have helped to create a stronger community in the building. Everyone understands the need and importance of food; Wayside gave our community the opportunity to recognize, they have more in common than differences.

Wayside has made a huge impact on Motherhouse! If they are awarded funds, I know, Emma, Don, Mary, Laura,Marcus, Jacob, Nick, Sarah and Hannah (and I’m sure I forgot someone), will touch so many more people experiencing food insecurity! I have no doubt they will accomplish in other buildings, what they did at Motherhouse!

Thank you for considering Wayside and helping them to continue their mission. The Sisters of Mercy at Motherhouse, definitely approve!

Respectfully,

Amy Bisson

Amy Bisson
Resident Service Coordinator
C&C Realty Management, LLC
P.O. Box 2506
Augusta, ME 04338
207-621-7700 (ext. 1314)
abisson@ccrealtymangement.com

Maine Farm and Sea Cooperative
PO Box 8714
Portland, ME 04101

November 15, 2024

Re: Letter of Support for Wayside Food Programs

CDBG Annual Allocation Committee;

I am Ronald Adams, Chief Operating Officer of the Maine Farm and Sea Cooperative (MFSC). I support the Wayside Food Program in its application for CDBG funding for the coming year.

MFSC was founded in 2016 through the support of the Portland Economic Development Plan Improvement Project. Our goal is to maximize the purchases of local foods across Maine institutions through collaborations, modeling of programs, and consulting to make lasting change. Our work has involved the Cumberland County Food Security Council, Portland Public Schools, Wayside, and others across the state.

Previous to MFSC, I was the Portland Public Schools Food Service Director from 2008-2015 and welcomed Wayside into a partnership at the Homestead Avenue central kitchen when they lost their space at the Preble Street Resource Center. Over the next several years, Wayside became a dedicated partner to provide meals to the City through its food rescue program. Together, we served the first USDA Summer Food Service Program Suppers in the state at Lincoln Middle and Presumpscot Elementary Schools. By combining our resources, we were able to feed children and parents in a cost effective and compassionate model. Wayside went on to develop Healthy Snack Programs for afterschool programs that complimented the school meals rather than competing with the program. This enabled afterschool programs to engage with students and parents to provide safe spaces and increased food access for the community.

In 2022 through 2024, Wayside, MFSC, and Farmers for Food Equity were awarded several grants to harvest, distribute fresh to pantries, process to freeze for season extension, educate populations using ethnic organizations and develop online videos to support immigrant consumers hearty greens, secondary crops, and upcycled crops to be served in culturally appropriate recipes. Wayside is a full partner providing kitchen space and for their network with Portland's immigrant community. Wayside was critical to engage consumers for focus groups to sample and discuss ingredients that Maine farmers could provide through the food pantries or commercially from local businesses. Wayside is committed to working in partnerships across sectors from farming to cooking, from pantries to grocery stores.

Wayside provides a return on investments to the City of Portland and its communities:

- By providing space in the Portland central kitchen, Wayside reinvented itself as an organization providing food to programs through food rescue which reduces food waste, through mobile food pantries to increase access, and by preparing ready-to-eat meals that are culturally appropriate and include locally raised crops.
- Wayside actively engages Portland residents to take care of their neighbors, to reduce food waste, and to increase people's empathy by educating them about the barriers to food access that others face daily.
- Wayside's focus on vulnerable and under-resourced community members makes a difference every day in Portland by securing food and increasing access for our community through its direct work and its partnerships throughout the City.

MFSC and I support the investment of CDBG funds in the Wayside Food Program.

Sincerely,

Ron Adams

Ronald Adams, SNS, MPPM

Chief Operating Officer

PORTLAND HOUSING AUTHORITY

Brian Frost
Executive Director
14 Baxter Blvd.
Portland, Maine 04101
Office: 207-773-4753
Fax: 207-761-5886
www.porthouse.org

To The CDBG Annual Allocation Committee:

I am writing in support of Wayside Food Program's application for Community Development Block Grant funding and confirm they will use awarded funds to support the residents living across Portland Housing Authority(PHA) communities in various ways. At PHA, we value Wayside as a deeply integral partner in our mission to provision affordable housing and the supportive services that sustain housing. Food and shelter are, without argument, the keystones of stability, making Wayside's collaboration with housing agencies crucial to the visible and invisible safety net that supports so many households across Cumberland County.

Wayside and Portland Housing Authority (PHA) have worked together for over 15 years. In our partnership, Wayside continuously demonstrates a commitment to nourishing our communities by providing nutritious supplemental food, and by fostering networks of partners to distribute it with dignity. Wayside works with PHA to host Mobile Food Pantries, makes its food distribution warehouse available to us, offers hot community meals to our residents, and has assisted us with the use of their kitchen in which to prepare lunches for school aged children during holiday breaks; a period in which household food bills can soar. The Mobile Food Pantries delivers fresh produce, meat, dairy, bread, and nonperishable items to our neighborhoods in East Bayside and the West End and to elders and individuals with disabilities in Washington Gardens, Franklin Towers and Harbor Terrace. Additionally, PHA staff help identify neighborhoods where residents are at risk of food insecurity but experience barriers to other supplemental food resources due to transportation or mobility challenges. Through our relationship with Wayside, PHA staff can offer a host of avenues through which to remediate food insecurity.

Our shared goal is to help vulnerable families thrive by providing food and housing assistance, respectively. Additionally, high-quality groceries enable individuals and families to prepare meals and support families working together to improve eating habits. The pantries offer valuable opportunities for neighbors to help each other if someone cannot attend or has challenges carrying the food. Every month, Wayside also delivers groceries to nearly 80 elderly residents living at Harbor Terrace and Franklin Towers through the Commodity Supplemental Food Program. Our residents help manage the participant lists, coordinate the distributions, and do outreach to sign up new residents. Wayside also helps neighborhood residents host a weekly dinner in our new Community Room at Washington Gardens. The neighborhood has 100 new apartments, and 60 residents have been part of the weekly dinner so far.

Wayside also supports our youth residents in important ways. Staff at our study centers and Community Policing Coordinators receive thousands of pounds of snacks from Wayside each year. These snacks power the children's creative and academic energies in the late afternoon. They are often the "excuse" kids use to visit but stay for the help they receive and the relationships they cultivate. Wayside's tempting snacks are what get them in the door where relationships are built that offer pathways to insight and support when needed.

Wayside's programming in PHA Communities doesn't just provide our residents with supplemental food. Wayside encourages active participation, so food becomes a tool for building relationships amongst neighbors.

Wayside helps further PHA's goal to expand services to residents that improve their quality of life and empower them to succeed. For this reason, we offer our support to Wayside Food Programs.

Thank you for your consideration of Wayside's application,

Teyonda Hall, Resident Services Director
Portland Housing Authority
(207) 221-8003|thall@porthouse.org

November 14, 2024

Wayside Food Programs is an invaluable partner with East End Community School. They support our monthly community dinners which not only helps to build a stronger overall experience for our stakeholders, but as the most diverse school north of Boston it provides a health meal while families learn from their children's educators. Wayside provides the common unifier for building our relationships between the school and our families in service of student success.

Thank you Wayside for your support and partnership.

Boyd Marley
Principal, East End Community School

Farms for Food Equity
21 Wells Road
Cape Elizabeth, ME 04107

November 14, 2024

Re: Letter of Support for Wayside Food Programs

CDBG Annual Allocation Committee:

I am Penny Jordan one of the owners of Jordan's Farm in Cape Elizabeth and the President of Farms for Food Equity. Farms for Food Equity was formed in early 2020 because of my many years working with food programs in Southern Maine that address hunger and food insecurity. I had the honor of leading an initiative in 2019/2020 to address ending hunger in Maine by 2030. This work reinforced for me the need to remain active on my farm and leverage my many relationships with mid-sized farms, food pantries, and food programs, and work together to end hunger in our communities.

Farms for Food Equity buys products from farms and then donates the food to programs in Portland and other communities. We partnered with Wayside out of the chute to leverage their distribution capabilities and network. Together, in 2023 we have moved close to 80,000 lbs of Maine produce to pantries and food sites. The produce is distributed fresh or as part of meals and frozen options, Wayside creates. Our goal is to create cash flow for Maine farms while providing Maine-raised foods to Wayside and other programs throughout the year.

In 2022 Farms for Food Equity along with Maine Farm and Sea Cooperative teamed up with Wayside to find ways to meet the culturally diverse food needs in our community. This project identified underutilized products raised by Maine producers that would be familiar to immigrant refugee recipients at food pantries/sites as well as desirable. We continue to build off the foundation created and expect to process and freeze over 30,000 greens in 2024. The desired outcomes focus on making more diverse foods available and maximizing products grown by Maine farms

Wayside's staff is a can-do team that seeks to better understand and serve the people in need of their services. Funds awarded to Wayside will benefit not only their broad community of recipients but also through the relationship with Farms for Food Equity their work contributes to farm viability for the many farms that are Farms for Food Equity partners.

Please do not hesitate to contact me at pennyjordan@jordansfarm.com or (207) 671-5341 if you have any questions.

Penelope A Jordan, President
Farms for Food Equity
21 Wells Road
Cape Elizabeth, ME 04107

Portland Police Department

November 6, 2024

To The CDBG Annual Allocation Committee:

Again, it is our pleasure to provide a letter of support for Wayside Food Programs. The Portland Police Department prides itself on working with our community to keep Portland safe and livable. Our Community Policing serves an essential role in preventing crimes through cultivating relationships and trust between residents and law enforcement. Wayside and Community Policing have been working together to support our community members in ways that make them feel valued and seen for more than ten years.

Wayside's Mobile Food Pantries and Community Meals offer Community Policing Coordinators opportunities to get to know neighborhood residents in friendly and relaxed environments. Through developing rapport and trust with residents, our coordinators gain insight into their perspectives and concerns. This helps us act proactively to prevent crimes, rather than only being part of their lives after crimes have occurred. Wayside also relies on feedback from our Coordinators to identify neighborhoods that would benefit from Mobile Food Pantries or Community Meals.

As part of their Kids' Healthy Snacks program, Wayside supplies our five Community Policing Centers with healthy snacks for kids. Many of the children we work with live in under-resourced families, where food is not always guaranteed. We recognize that children are fed at school, but with this program, we can give the kids additional snacks in case there is not much food at home—especially important in the summertime. From our standpoint, the snack program also helps us with our goal of neighborhood outreach. The program gives us additional opportunities to meet new kids and tell them who we are and what we do. This also gives us a chance to meet their families, which is valuable if we need to go into the home in the future. By working with Wayside consistently, we also help get information out to families about Wayside's meals, pantries, and picnics. Wayside is also our source for emergency food—sometimes, due to other circumstances, a family finds itself without <u>any</u> food in the house. When we are made aware of this, we can get them groceries from Wayside.

The neighborhoods we serve benefit from our partnership with Wayside. We look forward to collaborating for years to come.

Thank you,

Lt. Dan Hondo
Portland Maine Police Department
Community Policing Unit
109 Middle Street
Portland, ME 04101
207-874-8927

In Her Presence

EMPOWERING IMMIGRANT WOMEN & FAMILIES

November 14, 2024

To The CDBG Annual Allocation Committee:

On behalf of In Her Presence, I am writing to support Wayside Food Programs' application to The City of Portland for Community Development Block Grant funds.

I am one of the Co-founders of In Her Presence, created to reach immigrant women with different cultures and backgrounds. Since 2015, In Her Presence serves New Mainers through a personalized, leadership and empowerment-focused program of language acquisition, community connection initiatives, and career development opportunities. Language acquisition is a critical tool for achieving economic success, which is the key ingredient for well-being and an equitable social life. Coming together and building a platform based on relationship and trust, while providing educational opportunities to navigate and understand the system will create a stronger immigrant community base. From the beginning Wayside has supported our efforts to do this.

One of the most important ways to help people feel welcomed and at ease with each other is with familiar foods and flavors. Wayside helps to advance the integration of immigrant families by providing snacks to our programs. Wayside understands food preferences of our immigrants and makes foods they will enjoy. Wayside also helped us to host special holiday celebrations to preserve and share traditions.

And during the pandemic of COVID 19, the value of the relationship has been prevailed by serving extra food to our families. During the pandemic, Wayside also enabled us to provide families with special foods for holiday traditions and made backpacks of gifts for the children with snacks and supplies to encourage creativity, imagination and play. Wayside and In Her Presence are developing a partnership for series of cooking classes that would focus on one particular green or vegetable item and cover tasting it fresh and frozen, ways of cooking it in different recipes and some information on the nutritional value.

We are excited about the prospect of Wayside's work, collaboration and adaptability which will bring a huge and effective community impact and advocacy.

Claudette Ndayininahaze, Executive Director, In Her Presence

WAYSIDE FOOD PROGRAMS CDBG FY25-26 APPLICATION NARRATIVE REFERENCES

2. COMMUNITY NEED DESCRIPTION:

Portland Maine Cumberland County Consortium Five Year CONSOLIDATED PLAN 2022-2026

U.S. Bureau of the Census. 2021 American Community Survey 5-Year Estimates FOOD STAMPS/SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

U.S. Bureau of the Census. 2022 American Community Survey 5-Year Estimates Selected Housing Characteristics

MaineHousing Rental Affordability Indexes

Housing Table 1b. Last Month's Payment Status for Renter-Occupied Housing Units, by Select Characteristics: Maine U.S. Census Bureau Phase 4.2 Cycle 09 Household Pulse Survey: August 20 – September 16

Economic Research Service U.S. Department of Agriculture

Karney, B. R. (2021). Socioeconomic status and intimate relationships. Annual Review of Psychology, 72, 2.1 – 2.24.

American College of Pediatricians (2021) "The Benefits of the Family Table"

The National Center on Addiction and Substance Abuse at Columbia University. 2012. "The Importance of Family Dinners VIII"

The Annie E. Casey Foundation, KIDS COUNT Data Center, Maine KIDS COUNT 2021 Data Book. Maine Children's Alliance.

Annie E. Casey Foundation. Parental Involvement in Education Report.

5. PRIORITY IMPACT LEVEL:

Wayside defines a complete meal as one serving of protein, one serving of grains, and two servings of fruits or vegetables.

6. GUIDING PRINCIPLES:

Portland Maine Cumberland County Consortium Five Year CONSOLIDATED PLAN 2022-2026

Overview

Completed by lallen@preblestreet.org on 11/8/2024 2:20 PM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

Overview

Please provide the following information.

City of Portland
CDBG Social Services
Program

Housing & Economic Development Department
HCD Program Manager
389 Congress St
Portland, ME 04101
207-874-8731
cdbg@portlandmaine.gov

INTRODUCTION

The City of Portland CDBG program seeks to foster innovative and creative programs that address the critical issues facing the City of Portland. The CDBG funds should be seen as seed money for starting or expanding programs. The purpose of our funding is to help get a program off the ground or successfully expand, all while prioritizing impact to low and moderate income residents of Portland. We strongly encourage new programs to apply for CDBG funding.

Before completing this application for funding, all applicants must read the Community Development Block Grant Policies, which can be found at our website. The policies contain eligibility for funding, allowable expenses, scoring and selection process procedure, etc. Points may be deducted if your application does not adhere to the Policies.

☑ **I acknowledge that I have read and understood the Community Development Block Grant (CDBG) Policies. I agree to adhere to all the terms, conditions, and requirements outlined in these Policies. If awarded CDBG funding, I commit to following these guidelines throughout the implementation of the funded project.**

☑ **I understand that non-compliance with the CDBG Policies may result in the withdrawal of funding, the requirement to return disbursed funds, or other penalties as outlined by the program.**

A. Agency Information

Completed by lallen@preblestreet.org on 11/15/2024 9:59 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

A. Agency Information

Please provide the following information.

AGENCY INFORMATION

A.1. Agency Name
Preble Street

A.2. Mailing Address
55 Portland Street Portland, ME 04101

A.3. Federal ID Number
01-0418917

A.4. Unique Entity Identifier- SAM.GOV
DC9CME1ZSCS1

APPLICATION POINT OF CONTACT

A.5. Name
Liz Allen

A.6. Phone
(207) 775-0026

A.7. Email
lallen@preblestreet.org

EXECUTIVE DIRECTOR

A.8. Name
Mark Swann

A.9. Phone
(207) 775-0026

A.10. Email
mswann@preblestreet.org

PROJECT DIRECTOR

A.11. Name
Chris Saunders

A.12. Phone
(207) 775-0026

A.13. Email
csaunders@preblestreet.org

FINANCIAL DIRECTOR

A.14. Name
James Dowd

A.15. Phone
(207) 775-0026

A.16. Email
jdowd@preblestreet.org

B. Project Information

Completed by lallen@preblestreet.org on 11/15/2024 11:21 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

B. Project Information

Please provide the following information.

B.1. Program Name (Note: If you are applying for funding for multiple programs, please submit an application for each distinct program)
Preble Street Emergency Food Programs

B.2. Primary Address Services Are Delivered
75 Darling Street South Portland, ME 04016

B.3. Are there additional service address?
Yes

Enter additional service addresses:

Street Address	City	State	Zip Code
various	Portland	Maine	04101
various	Portland	Maine	04102
various	Portland	Maine	04103

B.4. HUD National Objective
There are two approaches for meeting the Low to Moderate Income qualifications. Please select the applicable National Objective:

- **Low to Moderate Income Limited Clientele (LMC): Limited Clientele activities benefit a specific targeted group of persons of which at least 51% must be LMI based on HUD's annual limits. In order to meet the LMI Limited Clientele criteria, the activity must either collect income documentation/screening for each client or serve a population presumed by HUD to be LMI (including abused children, elderly persons, battered spouses, homeless persons, severely disabled adults, illiterate adults, persons living with AIDS, and migrant farm workers.)**
- **Low to Moderate Income Area Benefit (LMA): Area Benefit activities must be available to all residents of an area where at least 51% of the residents are LMI based on HUD's data of eligible areas over 51%. The area must be clearly delineated by the grantee and must be primarily residential.**

Select which National Objective this program activity will address:
Low and Moderate Income Clientele (LMC)

Does this activity primarily benefit a population that HUD presumes to be low to moderate income, including abused children, elderly persons, battered spouses, homeless persons, illiterate adults, severely disabled adults, persons living with AIDS, and migrant farm workers?
Yes

Please check the appropriate populations

☐ **Abused Children**

☐ **Elderly Persons**

☐ **Battered Spouses**

☑ **Homeless Persons**

☐ **Illiterate Adults**

☐ **Severely Disabled Adults**

☐ **Persons Living with AIDS**

☐ **Migrant Farm Workers**

B.5. HUD Program Objectives
Indicate which HUD program objective this program will address:
Creating Economic Opportunity

B.6. Priority Impact Level
The City of Portland CDBG Goals and Priorities:

- **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods- Invest in infrastructure to improve neighborhood assets and build strong, safe, accessible and vibrant neighborhoods. Improve accessibility through ADA compliance. Build sidewalks and trails to improve connectivity, increase the use of bicycles as a mode of transportation, and redevelop streetscapes to create shared streets for cars, bikes, and pedestrians that integrate with the fabric of the neighborhood. Support programs that increase safety in neighborhoods for residents and visitors. Invest in programs and services that address the specific needs of members of the community. Encourage programs that build a sense of inclusiveness, safety, and security within individual neighborhoods.**
- **Housing Availability-Increase housing availability and affordability- Increase housing availability and affordability to all Portland residents regardless of income, race, ethnicity, and family size. Encourage housing development by removing barriers to traditional urban housing types while ensuring the inclusion of workforce housing in significant development projects.**
- **Economic Opportunity- Create economic opportunities to transition people out of poverty- Invest in Portland businesses to enable them to expand to create jobs. Invest in persons wanting to create microenterprises. Engage job seekers in a continuum of services to increase their professional capacity, financial stability, and ability to maintain employment. Focus on difficult to employ populations including homeless, new Americans and single parent head of households. Combine resources and build partnerships between public and private entities to provide opportunities to transition Portland residents out of poverty to sustainable employment and financial stability.**
- **Address the Needs of the Growing Homeless Population- Prevent and reduce homelessness - Prevent individuals and families from becoming homeless and entering into the shelter system. Rapidly rehouse those who enter the shelter system. Provide necessary resources to assist vulnerable population's transition out of homelessness, including housing opportunities for chronically homeless or long-term stayers at homeless shelters.**
- **For more detailed information, please review the Needs-Goals-Priorities Table**

Select the primary goal your program or project addresses:
Address the Needs of the Growing Homeless Population: Prevent and reduce homelessness

Beneficiaries

B.7. Describe the beneficiaries or clients served by the program.
People of all ages who, because of homelessness or poverty, are unable to meet their basic nutrition needs. Preble Street serves residents of Portland and towns and cities in surrounding communities. An estimated 75.6% of all clients are from Portland, 100% of clients are low-income.

B.8. How many will be served by the proposed program? (unduplicated -per year)
8,000

B.9. How many are low to moderate income residents of Portland?
6,048

B.10. What percentage of total clients are low to moderate income residents of Portland?
75.60%

Units of Service - The CDBG program provides quarterly reimbursements for your expenditures as long as your units of service reported are proportional to your expenditures. Therefore, your units of service should be a measure which is proportionate across the grant term and proportionate to your expenditures. For example, an hour of staff time or bed nights in a shelter are common units of service.

B.11. Describe the type of unit of service provided by the program.
Number of meals served

B.12. How many units of service will be provided by the program?
1,000,000

Budget and Organizational Questions

B.13. What percentage of the total budget is CDBG?
1.62%

B.14. What is the amount of other federal funds you have estimated and committed to this program budget?
$70,000.00

B.15. What is the amount of state/local funds you have estimated and committed to this program budget?
$1,354,957.00

B.16. What is the amount of private funds you have estimated and committed to this program budget?
$55,800.00

B.17. In your organization's preceding completed fiscal year, did it receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
No

B.18. Does the public have access to information about the compensation of the executives of your organizations through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Program Objectives and Outcomes

B.19. Program Objectives

•To provide barrier-free access to food for Portland residents whose health is threatened by hunger; •To ensure efficiency, quality, and consistency in food programs; •To provide safety and outreach through all food programs.

B.20. Program Outcomes

•Nutritious meals are distributed to approximately 8,000 youths and adults; •Food programs are managed by skilled staff who maintain food service standards and develop new sources of food; •Homeless and low-income individuals and families receive access to social work services to overcome obstacles in their lives.

B.21. Employees

Program specific, not for the entire organization.

	Totals
How many employees are currently employed in this program?	
How many employees will be employed in this program if it receives CDBG funding?	
How many employees will be employed in this program if it does not receive CDBG funding?	

Documentation

B.22. How will the beneficiaries' information be collected and documented?

Clients are counted, information is collected by program staff, and it is documented in agency systems. For Food Boxes distributed from the Food Pantry, Preble Street collects and documents information on the people in each family unit. We count the number of meals distributed to shelters and depend on partner agencies to collect and document personal beneficiary information.

B.23. How will the units of service be tracked and documented?

Staff collect and document the number of people served by the central kitchen, meals prepared and delivered to area shelters or outreach sites, and pantry boxes that are picked up and distributed – all of this information is compiled in a spreadsheet.

B.24. How will the outcomes be measured, collected, and documented?

Preble Street staff tracks food supplies, menus and meals served/delivered/picked up at all sites to ensure consistent quality, high nutritional value, and adequate quantity. Meal data is documented in the census count and entered in a database used to identify needs by program and by meal, monitor trends, and report to funders.

C. Narrative

Completed by lallen@preblestreet.org on 11/15/2024 11:22 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

C. Narrative

Please provide the following information.

C.1. Program Description

Describe the Program being proposed.

CDBG funding will support Preble Street Emergency Food Programs (PSEFP) staffing to ensure nutritious, culturally appropriate meals are available 365 days a year for approximately 8,000 of Maine's most vulnerable residents, most of whom are in the Greater Portland area. Meals are prepared in a central food production and distribution facility, called the Food Security Hub, and distributed/delivered to people experiencing homelessness and poverty. PSEFP provides two types of meals, prepared meals and pantry meals. A prepared meal includes Maine-grown fruit and vegetables, meat, dairy, eggs, grains, and more. An example of such a meal includes Greek salad with chicken (or chickpeas for vegetarian clients) with homemade salad dressing, toasted pita bread, and lemon poppyseed muffins for dessert or and rice and black beans served with a homemade cabbage slaw, tortillas, and smoked cheddar. Meals are packaged for easy transport and storage using a Speedseal® fully integrated meal packaging system. A pantry meal allows households with kitchens to prepare their own meals and contains enough household food staples to prepare three days' worth of meals. Staples include rice and pasta, fruit, vegetables, and meat, as well as much needed items like bread, peanut butter, canned soup, and more. Pantry meal boxes are customized for each client to accommodate allergies, dietary restrictions, and cultural preferences. Both types of meals are planned, assembled, and prepared by Preble Street's team of chefs and kitchen staff who aim to provide nutrient-rich, culturally appropriate food. Prepared and pantry meals are distributed to Preble Street programs and to other programs and organizations within Portland. Examples of sites receiving food include: -Preble Street provides all the meals to the City of Portland's Homeless Service Center which has a capacity of 258 persons. -The Florence House Shelter serving 40 homeless women in Portland each day. -The Elena's Way Adult Wellness Center providing shelter to 40 homeless men and women in Portland daily. -The Joe Kreisler Teen Center in Portland which serves more than 50 meals every day to youths aged 12 to 24. -The Milestone Shelter which provides meals to individuals in recovery. -The Street Outreach Collaborative delivers meals twice per day to people who are unsheltered or inadequately housed at various locations throughout Portland. -Greater Portland Health, Maine Med and Preble Street's Recuperative Care program which provides medical care to 15 unsheltered individuals recovering from wounds or infections or other protracted illnesses. -Housing First sites (Logan Place, Huston Commons, Florence House) and direct to households working with caseworkers from Preble Street and peer organizations. PSEFP also aims to remain nimble and respond quickly to the needs of the community as they emerge. Since November 2023, Preble Street has provided both ingredients and prepared meals to support homeless asylum-seekers staying at 166 Riverside Industrial Parkway. PSEFP is part of the continuum of Preble Street low-barrier social work programs designed to help people overcome the problems that have caused or exacerbated hunger and homelessness. Being adequately nourished is often the first step toward stability and is essential for successful outcomes that promote stability and independence (e.g., employment services, housing, and linkages to health services and supplemental income). The PSEFP approach is based on operating with professional food service staff, supplemented by over 1,000 volunteers annually, and donated goods (valued at $1,400,000 annually) to maximize availability of nourishing food for people facing food insecurity. Collaboration with community entities like the City of Portland is key to meeting the challenge of preparing and distributing up to 2,000 meals each day and linking people to community resources to help them move beyond the crises they face.

C.2. Community Need Description

Describe the scope of the community problem or need the program addresses. Reference plans, reports, data, or past experience as applicable.

Food insecurity and hunger caused by homelessness or poverty force choices between buying food or paying for rent, fuel, or medicine. These tradeoffs and the inability to meet all basic needs have serious implications for health and well-being. Food insecurity is linked to nutritional deficiencies, hospitalizations, heart attack, and chronic health conditions such as depression and asthma. These chronic health conditions only exacerbate the challenges facing individuals experiencing homelessness or housing instability. By providing people with nutritious meals and meeting immediate food needs, Preble Street Emergency Food Programs mitigate the negative health outcomes of hunger. According to Feeding America, Maine faces a higher-than-average food insecurity rate of 13%, with an estimated 179,680 individuals who are food insecure, and in Cumberland County, 10.6% of the population is food insecure. One in six children in the county remains food insecure, and people of color continue to be among the hardest hit by food insecurity. Preble Street has experienced a steady demand for services. In the 2024 fiscal year, PSEFP distributed almost 1,000,000 meals. The number of people struggling economically as the cost of healthcare, food, and housing rise faster than wages is reflected in the number of people depending on food pantries and soup kitchens in the Greater Portland area and indicates the persistence of hunger in Maine. PSEFP is committed to responding timely to meet the ongoing emergency food needs of the surrounding Portland community.

C.3. Measurable Community Impact

Describe program outcomes and the impact it will have on the community. Include how progress will be evaluated in reaching these goals

Preble Street Emergency Food Programs (PSEFP) continues to meet an acute need in Greater Portland, providing adequate nutrition to thousands of individuals. Our goal is to provide nourishing meals to improve the wellbeing of individuals and households whose health and stability are at risk because they do not have sufficient food resources. PSEFP objectives and expected outcomes are to provide at least one million nutritious meals annually through: • 20,000 meals at the Teen Center soup kitchen; • 43,000 meals at the Florence House soup kitchen; • 280,000 meals at the Homeless Service Center; • 16,000 meals at Recuperative Care; • 44,000 meals at Elena's Way Adult Wellness Shelter; • 200,000 meals distributed from our central kitchen to through the Street Outreach Collaborative and external partners with food insecure clients (YMCA, Milestone, Boys and Girls Club, MIRC, etc.); and • 400,000 food box meals distributed through the Food Pantry. Preble Street Emergency Food Programs outcomes are measured by: a. The number of meals provided to meet basic needs; b. The variety and nutritional standards of meals offered; c. The number of staff, value of in-kind donations, and financial resources acquired to meet demand; and d. The quality, safety, accessibility, and appropriateness of food preparation and delivery compared to best practice standards in food service and social work. To measure the above, PSEFP maintains service counts, including the number of individuals and families served, the number of meals delivered, the value of donated food, and the number of volunteers and volunteer hours. PSEFP gauges success and implements necessary changes based on formal (collected data, research, board input, strategic plans, client advisory board input and complaint forms, etc.) and informal (e.g., community meetings, conversations) input from volunteers, clients, social work staff, and partners who also work with low-income and unsheltered populations. Food program statistics are reviewed by the Preble Street leadership, Board of Directors, and funders such as the USDA, HUD, the City of Portland, and the United Way.

C.4. Goal

Choose and describe how this program meets one of the goals of the CDBG program:[(See table here).](#)

1. **Neighborhood Investment and Infrastructure - Create strong, safe, accessible and vibrant neighborhoods**
2. **Housing Availability –Increase Housing availability and affordability**

3. **Economic Opportunity – Create economic opportunity to transition people out of poverty**
4. **Address the needs of the growing homeless population- prevent and reduce homelessness**

4. Address the needs of the growing homeless population and prevent and reduce homelessness The primary goal of Preble Street Emergency Food Programs is to provide nourishing meals to improve the wellbeing of individuals and families whose health and stability are at risk because they do not have sufficient food resources. This includes unsheltered people at the Homeless Service Center; adults and teens who utilize Preble Street shelters; people who are living unsheltered; and those who are housed but have severely limited income or whose housing situation does not include a kitchen or space for food storage and preparation. For the hundreds of individuals who are homeless and hungry in Portland, PSEFP provides a vital source of adequate nutrition so they can remain as healthy as possible despite compromised circumstances. PSEFP helps people maintain their employment, work on their goals, and avoid further crises. For the many hundreds more who are housed but whose housing is put at risk when they must choose between buying food or paying for other necessary expenses such as rent, transportation, fuel, or medicine, PSEFP is a tool to help prevent homelessness.

C.5. Priority Impact Level
Choose and describe how this program best addresses one of the priority impacts level activities from the selected goal in the question above: :

1. **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods. Eligible programs and activities include but are not limited to: Community policing, public infrastructure in target neighborhoods. Accessibility/ADA compliance, alternative modes of transportation; PRIORITY: Park and recreation facilities, historic preservation, tree planting, and non-profit rehab, inclusive and diverse community centers and engagement programs, senior services, disability services, public infrastructure outside of the targeted neighborhood.**
2. **Housing Availability- Increase housing availability and affordability. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Housing rehabilitation, adaptive reuse of housing, housing retention; PRIORITY: Rental assistance programs, environmental testing and remediation, energy efficiency/weatherization, fair housing activities, heating and fuel assistance, tenant landlord counseling services, and legal services.**
3. **Economic Opportunity- Create economic opportunity to transition out of poverty. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Job creation, microenterprise assistance, career advancement services (education, job training, GED attainment, ESL, etc.), Job retention support services (childcare vouchers, housing counseling, transportation assistance, etc.) PRIORITY: Façade improvements, and financial stability services (budgeting, financial planning, tax preparation, etc.).**
4. **Address the Need of the Growing Homeless Population- Prevent and reduce homelessness. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Food assistance, shelter services, mental health service, substance use disorder services, housing and housing services for long-term shelter consumers, emergency services to prevent homelessness; PRIORITY: Rental assistance, and at risk youth services.**

4. Address the Need of the Growing Homeless Population - Prevent and reduce homelessness. Food assistance is a high priority area of this category, and Preble Street Emergency Food Programs is the primary source of nutrition for people in Portland who are unsheltered or have low to no income. PSEFP ensures basic nutrition is met for impoverished residents with no other options so they can improve or maintain self-sufficiency and reach their full potential. Populations requiring food assistance can access meals up to three times a day, seven days a week. The reliability and consistency of Preble Street's Food Programs provided stability and reassurance to populations who are often in crisis

C.6. Guiding Principles
Describe how the program meets each of the following Guiding Principles: Priority to Lower Incomes, Diversity and Inclusiveness, Consistent with City Goals and Initiatives:

1. **Consistent. All projects and programs will be reviewed with respect to the Consolidated Plan and other HUD requirements; City goals, priority impact levels, and other CDBG or HOME investments. Proposals should be coordinated with relevant City Departments where appropriate and align with City initiatives. City plans can be found online at Portland's Housing Community Development Website**
   Measurable Community Impact. Programs and projects will be evaluated based on how well they create a significant and measurable community impact.
2. **Diversity and Inclusiveness. Programs and projects shall address diversity and be inclusive in order to engage differences and create a culture of belonging.**
3. **Priority to Lower Incomes. Priority will be given to projects and programs that serve the lowest income persons.**
4. **Leveraged Funding. CDBG should not be the only source of funding for a program or project; leveraging other funds is essential.**

1. Consistent. Preble Street Emergency Food Programs are consistent with the City's goal to "Prevent and Reduce Homelessness." Preble Street housing and food assistance programs provide services for the City's most vulnerable populations; we work closely with the City to address immediate needs and provide necessary resources to help people transition out of homelessness. Preble Street Food Programs is contracted with the City of Portland to provide meals to the Homeless Service Center on Riverside Street. Preble Street supplies all ingredients, prepares and serves all meals, and is responsible for cleanup and sanitation. Nutrient-rich meals are offered three times a day, with gluten-free and vegetarian options available. In addition to prepared meals, and at the City's discretion, Preble Street provides a stock of meals at the HSC. These meals can be kept warm or cold as necessary and accessed throughout the day. The City of Portland covers 90% of the costs of the meals and Preble Street has committed to raising funds required for the balance of costs. Preble Street has worked closely with the City to expand its meals service as the capacity of the shelter has increased. We have been able to offer this level of flexibility as a result of funding sources like CDBG. PSEFP meets a basic need and acts as an entry point from which key services and resources can be accessed and delivered. These are integral to the success of the City of Portland's commitment to decreasing homelessness and poverty by providing essential supports that meet basic needs while also supporting people as they work to overcome challenges related to housing, employment, and stability. 2. Diversity and Inclusiveness. Preble Street recognizes that homelessness, hunger, and poverty cannot be meaningfully addressed without naming and challenging structural racism and white supremacy. We estimate that over 50% of individuals receiving meals from PSEFP are from a minority group. The PSEFP has been a key resource for the immigrant, refugee, and asylum-seeking communities of Portland. Preble Street continuously works to secure culturally sensitive pantry meal staples and to incorporate culturally diverse foods in its prepared meal menus. This effort advances racial equity by acknowledging the disproportionate struggles people of color face and honoring diverse cultures while fighting food insecurity. 3. Priority to Lower Incomes. 100% of PSEFP's services are offered to people experiencing homelessness and/or living with very low to no income. 4. Leveraged Funding. Preble Street's fundraising to provide services to vulnerable populations is intentionally based on a mix of public and private fundraising that focuses on relationships with donors and competitive grant processes with local, state, or federal agencies and the United Way. All revenue sources are vital to maintain the level of work demanded.

C.7. Partnerships, Collaboration, and Outreach

If applying as a partnership, please describe the nature of the partnership, who is involved, and what agreement there is among partners. Partnerships are two or more organizations or businesses who will share valuable resources, work together toward a common goal, and increase efficiency in providing services.

If applying as a single entity please describe collaboration between service providers; coordination of services; or outreach to the community.

Include any additional collaboration, coordination or outreach as relevant to ensure there is no duplication of services.

Preble Street partners with numerous private and public organizations to address hunger and meet the nutritional needs of Portland residents who experience homelessness and poverty and has led major efforts to help Portland efficiently meet the food security needs of its citizens. One of our strongest partners is Good Shepherd Food Bank, providing nearly a million pounds of food to the program (please see additional details in the attached letter of support). PSEFP has active partnerships with Maine farms including Jordan's Farm, Community Harvest, Homestead Farms and Liberation Farms – all of which provide produce used in meal preparation. Preble Street is committed to supporting the cultural vibrancy and growth of Maine farms and has partnered with Liberation Farms to obtain local, BIPOC grown produce. These items have proven integral to our ability to provide culturally-appropriate meals. Preble Street has a ten-year relationship receiving beef donations from Homestead Farms and an equally robust relationship with Community Harvest purchasing eggs in bulk at a deep discount. In addition, PSEFP receives about 1,500 pounds of fresh, frozen fish (monkfish or pollock, e.g.) from the Fishermen Feeding Mainers Program of the Maine Coast Fisherman's Association. PSEFP also depends on support from thousands of individual volunteers as well as donations from dozens of sources such as the Sam L. Cohen Foundation, Lennox Foundation, Stephen and Tabitha King Foundation, KeyBank Foundation, Albertsons Companies Foundation, the USDA, local farms, Hannaford, Trader Joe's, Whole Foods, Greater Portland Family Promise, and. Despite the collaborative efforts, volunteer time, and donated food, public funding is essential to support the cost of Emergency Food Programs operations, and an award from the CDBG fund to cover staffing costs helps to ensure access to foods that will improve the food security, health, and well-being of thousands of youths, families, adults, and seniors struggling with poverty.

C.8. Readiness to Proceed

Describe the program's timeline with specific dates and times, including start dates, end dates and milestones as applicable.

Preble Street Emergency Food Programs are currently fully operational and, with the support of CDBG funds, will continue to provide meals to individuals experiencing homelessness and poverty. PSEFP is ready to proceed, and there are no identified impediments to the continuance of the program. The program operates 365 days a year.

C.9. Experience Providing Service

Describe your organization's experience in delivering and managing this or similar programs.

Please summarize current licensing and accreditations obtained.

Driven by its mission, Preble Street continuously responds to urgent and emerging social problems by meeting both immediate and long-term needs, developing and implementing solutions, and advocating for policies and programs that eliminate the root causes of homelessness, hunger, and poverty. Founded in 1975 as a neighborhood center to empower homeless and low-income people in Portland, Preble Street has become the hub of programs for the most vulnerable and underserved residents of Maine, creating public and private partnerships to prevent and respond to homelessness. From offices in Portland, Bangor, and Lewiston, Preble Street comprehensive social services offer a spectrum of homeless prevention and crisis response from soup kitchens to health services, from shelters to permanent housing, from street outreach to healing centers for individuals and families, teens and adults, veterans, survivors of human trafficking, and New Mainers. Over the past 10 years, PSEFP has met the steadily increased demand for services and grown from providing almost 465,000 meals a year to providing nearly one million meals. The program's success has continually benefited the City of Portland and its residents who cannot afford adequate food or who live in conditions where they cannot store or prepare food. Preble Street has repeatedly responded to drastic fluctuations in public resources and needs, and diligently built private sector support to ensure our stability and ability to meet service commitments. Additionally, Preble Street has in place the required fiscal controls and accounting procedures to ensure prudent use, proper disbursement, and accurate accounting of grant funds received. The organization has managed public and private grants for over 45 years and obtains an annual independent audit of its financial statements. There are no unresolved monitoring or audit findings. Preble Street Emergency Food Programs kitchen managers have extensive backgrounds in professional food service and are ServSafe certified.

C.10. Financial Need

Describe why CDBG funds are necessary to this program.

How will this program continue if CDBG funding is not awarded?

All revenue sources are critical to allowing Preble Street to continue to provide services to hungry individuals and households in Portland. All revenue sources are vital to maintain the level of work demanded. Loss of CDBG funds for Food Programs would affect the ability to plan ahead, impact critical hiring decisions, and detract from the services provided. If not awarded CDBG funds, Preble Street would need to realign existing budgets or raise additional private funds to find wages for CDBG supported staff. This may result in a reduction to the budget to purchase food and reduce the number of meals provided annually. Any loss of funding would impact service delivery.

C.11. Leveraged Funding Narrative

Describe all other sources of funding for this program or project. Identify which sources are secured and which are projected. Include in-kind donations that may be used to supplement expenses where applicable.

Preble Street maintains a balance of public and private funding and works hard to raise private dollars to supplement public monies. Preble Street secures over $1.4 million in in-kind food donations and/or volunteer labor each year. These contributions allow dedicated cash contributions from CDBG to be directed to salaries. Preble Street expects the level of in-kind donations to increase within the next year as new relationships are being developed with farms/producers and local supermarkets to handle their excess produce and items. Preble Street received $1,000,000 in operational support for the 2023-2024 fiscal year from HUD's Congressionally Directed Community Projects. Preble Street also has a long-standing relationship with the United Way, and we anticipate receiving additional funding for FY26—however this funding support has reduced over time, with the most recent award being for $12,999.

C.12. Budget Narrative

Provide a narrative explaining the budget and expenses for the program. Describe exactly what and who CDBG will pay for in this program.

If this program was funded by CDBG in the previous year, you must explain why the increase is necessary and what expansion of service is being provided.

Please ensure that budget amounts listed in the narrative match the Program Budget Detail.

The overall budget for the Emergency Food Program is $3.94 million per year. The majority of funds cover salary and benefit costs ($1.415 million). Food is the second largest cost, at well over half a million and occupancy (mortgage, utilities, building suppliers, trash removal) are an additional $242,652. Preble Street requested $50,000 from CDBG in last year's application and received $43,109. Preble Street is requesting $55,000 for FY26 (July 1, 2025 – June 30, 2026) due to the ongoing impact of high inflation and the increasing need in the community. CDBG funding will be used to support staff person's wages and benefits. Staff prepare hot meals for clients, meal boxes for households, plan menus, and receive food donations. An allocation to Preble Street's staff line item allows Preble Street to offer job security to critical staff.

D. Program Budget Detail

Completed by lallen@preblestreet.org on 11/15/2024 11:22 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

D. Program Budget Detail

Please provide the following information.

D.1. Grant Amount Requested - for social service programs the minimum amount requested is $10,000 and Maximum is $150,000.
$55,000.00

D.2. Total Program Budget
$3,394,559.00

D.3. Please complete the table below.

Budget Category	Budget Amount	CDBG Request	Other Funding Source	Other Funding Source Name	Funding Status
Wages	$1,024,520.00	$42,900.00	$981,620.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Taxes, Benefits	$390,968.00	$12,100.00	$378,868.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Program Expenses	$22,500.00	$0.00	$22,500.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Food	$702,000.00	$0.00	$702,000.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Travel	$32,400.00	$0.00	$32,400.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Occupancy	$242,652.00	$0.00	$242,652.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Office Supply	$2,387.00	$0.00	$2,387.00	DHHS, Maine State housing Authority, United Way, Private	Pending

				Sources	
Technology	$30,706.00	$0.00	$30,706.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Staff Development, Orientation	$41,016.00	$0.00	$41,016.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Insurance	$8,772.00	$0.00	$8,772.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Professional Fees	$1,729.00	$0.00	$1,729.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Licenses, Fees, Dues	$98,400.00	$0.00	$98,400.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Consultants	$160,000.00	$0.00	$160,000.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Admin/ICR	$632,509.00	$0.00	$632,509.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
Subcontracts	$4,000.00	$0.00	$4,000.00	DHHS, Maine State housing Authority, United Way, Private Sources	Pending
	$3,394,559.00	$55,000.00	$3,339,559.00		

E. Required Documents

Completed by lallen@preblestreet.org on 11/15/2024 11:24 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

E. Required Documents

Please provide the following information.

Documentation

☐ **Agency Organizational Chart**

An organizational chart must be provided that describes the agency's administrative framework and staff positions, indicates where the proposed project will fit into the organizational structure, and identifies any staff positions of shared responsibility ***Required**

***No files uploaded*

☐ **Articles of Incorporation/Bylaws**

Articles of incorporation are the documents recognized by the State as formally establishing a private corporation, business or agency.

***No files uploaded*

☐ **Authorization to Request Funds and/or Designation of Authorized Official**

Documentation must be submitted of the governing body's authorization to submit the funding request and/or Documentation must be submitted of the governing body's action authorizing the representative of the agency to submit the funding request, negotiate for, and contractually bind the agency.

***No files uploaded*

☐ **Complete List of Board Members**

A list of the current board of directors or other governing body of the agency must be submitted. ***Required**

***No files uploaded*

☐ **Conflict of Interest Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Letters of Support/ MOUs**

Demonstrated outreach in the form of Letters of Support and/or Memorandums of Agreement is required. Applicants can submit as many items as desired, but are encouraged to prioritize quality over quantity. ***Required**

***No files uploaded*

☐ **Most Recent Agency Operating Budget** ***Required**
***No files uploaded*

☐ **Most Recent Audit OR 990 as appropriate** ***Required**
***No files uploaded*

☐ **Non-Discrimination Policy**
Required if you are a first time applicant or policy has undergone significant changes.
***No files uploaded*

☐ **Project Timeline** ***Required**
***No files uploaded*

☐ **Verification of 501(c)3 status**
Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service and the State. ***Required**
***No files uploaded*

☐ **Whistleblower Policy**
Required if you are a first time applicant or policy has undergone significant changes.
***No files uploaded*

☐ **Other Document Type**
***No files uploaded*

Submit

Completed by lallen@preblestreet.org on 11/15/2024 11:24 AM

Case Id: 30570
Name: Preble Street Emergency Food Programs - 2025
Address: *No Address Assigned

Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

☑ **I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.**

Signature
Liz Allen
Electronically signed by lallen@preblestreet.org on 11/15/2024 11:24 AM

Title
Assistant Director of Public Grants

Preble Street

Organizational Chart

Collaboration Agreement
Between Preble Street and YMCA of Southern Maine

Preble Street Emergency Food Programs provide meals to meet the nutrition needs of people who are homeless and living in poverty in Portland, working in collaboration with organizations such as the YMCA of Southern Maine. The YMCA of Southern Maine provides food for residents in their dormitory for formerly homeless men.

Scope of Services – During the CDBG grant period, July 1, 2025 – June 30, 2026:

Preble Street agrees to
- Provide prepared meals to YMCA for distribution

YMCA of Southern Maine agrees to
- Distribute food provided by Preble Street to clients in the men's dormitory

Shared Goals and Objectives
Preble Street Emergency Food Programs and YMCA of Southern Maine have a partnership providing food to formerly homeless men who are residents of YMCA's dormitory. Our joint goal in providing these services is to strengthen the continuum of care and support services offered to meet nutritional needs of people who are hungry in our community, improve the health and well-being of people who are food insecure, and transition individuals and families out of poverty and into stability.

The emergency food services offered by Preble Street are enhanced by the collaboration with YMCA of Southern Maine to distribute meals to individuals as part of their effort to help individuals experiencing homelessness and low-income families achieve sustainable independence through a community based response.

Space, Employees, and Other Resources
YMCA of Southern Maine operates 24 hours per day, 7 days per week and distributes food to members in Portland. Preble Street and YMCA of Southern Maine have independent staffing structures and do not share employees.

Allocation of Funds: None. YMCA of Southern Maine and Preble Street have independent funding structures for the collaborative program model. YMCA of Southern Maine is independently supported through donations from individuals, membership dues, program fees, civic organin1tions, non-government grants and government grants.

Preble Street	**YMCA of Southern Maine**
Mark R. Swann Mark R. Swann (Nov 7, 2024 09:43 EST)	
Mark R. Swann, Executive Director	Helen Breña, President & CEO
Date: 11/07/2024	Date: 11/04/2024

Good Shepherd
FOOD BANK OF MAINE

November 8, 2024

Selection Committee
Community Development Block Grant
Housing and Community Development Division,
389 Congress St.
Portland, ME 04101

Dear Selection Committee,

As the President of Good Shepherd Food Bank, a long-time partner of Preble Street, I am pleased to submit this letter of support for Preble Street's proposal for CDBG funding for its Emergency Food Programs.

At Good Shepherd Food Bank, we believe no one in Maine should face hunger. And we believe there is a solution to the problem of hunger in Maine. For every person who is currently experiencing food insecurity, there are even more Mainers willing and able to reach out with a helping hand.

We have been pleased to partner with Preble Street to ensure that people experiencing homelessness, poverty, and hunger in Portland have access to warm, nutritious, and delicious meals, 365 days a year. Through our partnership, Preble Street accessed over one million pounds of food last year to support its food access work in Portland.

I encourage the City to continue supporting Preble Street's Emergency Food Programs. Their many years of experience addressing hunger among people experiencing homelessness in Southern Maine makes them a perfect fit for this continued work

Thank you for your time and consideration, and please feel free to reach out with any questions.

Sincerely,

Heather TPaquette

Heather Paquette, President
Good Shepherd Food Bank
(207) 782-3554 ext. 1122
hpaquette@gsfb.org

FY25 Preble Street Operating Budget

Revenue Category	FY25 (bdgt)
Private Revenue Need	$ 866,666
United Way	$ 71,000
Government Grant Income	$ 17,857,927
Fee for Service	$ 763,000
Rental Income	$ 5,040
Food Contract	$ 1,410,758
Total Revenue	$ 20,974,391
Expense Category	
Personnel Expenses	
Wages	$ 13,232,982
Taxes & Benefits	$ 4,085,708
Total Personnel Expenses	$ 17,318,690
Other Expenses	
Program Expenses	$ 275,697
Food & Food Service Costs	$ 915,521
Client Assistance Fund	$ 3,249,564
Stipends	$ 49,600
Travel	$ 183,380
Occupancy	$ 1,022,699
Office Supplies	$ 52,073
Technology	$ 499,493
Staff Dev, Rec & Orientation	$ 175,499
Licenses, Fees, Dues & Subs	$ 100,500
Professional Fees	$ 47,727
Research & Evaluation	
Consultants	$ 196,400
Subcontracts	$ 920,064
Property & Casualty Insurance	$ 120,400
Total Other Expenses	$ 7,808,617
Total Expenses	$ 25,127,307

Non-Cash Revenue	
In-Kind Goods & Services Revenue	
In-kind Goods Revenue	$ 2,239,720
In-kind Services Revenue	$ 225,450
Total In-Kind Goods & Services Revenue	$ 2,465,170
Non-Cash Expense	
In-Kind Goods & Services Expense	
In-kind Goods Expense	$ (2,239,720)
In-kind Services expense	$ (225,450)
Total In-Kind Goods & Services Expense	$ (2,465,170)
Total Revenue Budget	$ 20,974,391
Total Expense Budget	$ 25,127,307

PREBLE STREET AND SUBSIDIARY

CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023 and 2022

TABLE OF CONTENTS

Runyon Kersteen Ouellette

Certified Public Accountants and Business Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Preble Street and Subsidiary

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Preble Street and Subsidiary (a nonprofit corporation), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Preble Street and Subsidiary as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Preble Street and Subsidiary and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Preble Street and Subsidiary's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

20 Long Creek Drive • South Portland, ME • 04106 • Tel: 207.773.2986 • Fax: 207.772.3361 • Web: rko-cpas.com

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Preble Street and Subsidiary's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Preble Street and Subsidiary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2024, on our consideration of Preble Street and Subsidiary's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Preble Street and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Preble Street and Subsidiary's internal control over financial reporting and compliance.

Runyon Kersteen Ouellette

March 13, 2024
South Portland, Maine

PREBLE STREET AND SUBSIDIARY
Consolidated Statements of Financial Position
June 30, 2023 and 2022

		2023	2022
ASSETS			
Current assets:			
Cash and cash equivalents	$	4,326,790	3,892,482
Accounts receivable		194,159	65,085
Pledges receivable, current portion		620,483	1,045,853
Grants receivable		3,384,364	2,588,555
Prepaid expenses		154,579	186,935
Inventory		813	1,441
Total current assets		8,681,188	7,780,351
Investments:			
Investments		4,866,608	4,756,189
Investments - Genesis fund		108,120	106,000
Total investments		4,974,728	4,862,189
Property and equipment:			
Land		1,707,077	1,707,077
Buildings and improvements		20,060,966	16,423,329
Equipment		1,110,260	905,261
Vehicles		182,169	139,733
Construction in progress		623,238	2,593,756
		23,683,710	21,769,156
Less accumulated depreciation		(5,386,497)	(4,745,056)
Net property and equipment		18,297,213	17,024,100
Other assets:			
Restricted cash and cash equivalents		2,578,415	535,101
Pledges receivable, non-current, net		317,159	996,939
Right of use asset - operating		1,377,882	1,615,687
Unemployment trust		65,537	34,933
Deferred compensation plan assets (457b)		372,246	308,999
Total other assets		4,711,239	3,491,659
Total assets	**$**	**36,664,368**	**33,158,299**
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	$	523,972	1,104,742
Accrued expenses		1,013,836	887,000
Deferred revenue		4,035,520	2,420,553
Right of use liability - operating, current portion		150,522	257,830
Note payable, current portion		44,911	42,721
Total current liabilities		5,768,761	4,712,846
Non-current Liabilities:			
PPP loan payable		-	1,999,999
Right of use liability - operating, net of current portion		1,227,360	1,357,857
Note payable, net of current portion		1,901,782	1,945,266
Total non-current liabilities		3,129,142	5,303,122
Total liabilities		8,897,903	10,015,968
Net assets:			
Without donor restrictions:			
Undesignated		3,311,495	(876,140)
Board-designated investments		1,488,548	1,356,278
Investment in property and equipment		15,727,282	8,348,411
Total without donor restrictions		20,527,325	8,828,549
With donor restrictions		7,239,140	14,313,782
Total net assets		27,766,465	23,142,331
Total liabilities and net assets	**$**	**36,664,368**	**33,158,299**

See accompanying notes to financial statements.

PREBLE STREET AND SUBSIDIARY
Consolidated Statements of Activities
Years Ended June 30, 2023 and 2022

		2023			2022		
		Without donor restrictions	**With donor restrictions**	**Total**	**Without donor restrictions**	**With donor restrictions**	**Total**
Revenue and support:							
Government grant income	$	14,548,233	-	14,548,233	12,518,225	-	12,518,225
Fee for service income		1,060,475	-	1,060,475	480,860	-	480,860
Contributions		4,765,581	3,713,391	8,478,972	3,728,932	4,624,011	8,352,943
Contributed nonfinancial assets - services		74,306	-	74,306	57,302	-	57,302
Contributed nonfinancial assets - goods		1,882,990	-	1,882,990	1,787,872	-	1,787,872
United Way		546,387	-	546,387	403,360	-	403,360
Rental income		12,540	-	12,540	12,240	-	12,240
SBA PPP Loan forgiveness		1,999,999	-	1,999,999	-	-	-
Other income		15,171	-	15,171	20,862	-	20,862
Investment income (loss), net		261,482	220,375	481,857	(377,498)	(387,612)	(765,110)
Total revenue and support		25,167,164	3,933,766	29,100,930	18,632,155	4,236,399	22,868,554
Net assets released from restrictions:							
Restrictions satisfied by time or expenditure		11,008,408	(11,008,408)	-	3,384,113	(3,384,113)	-
Total net assets released from restrictions		11,008,408	(11,008,408)	-	3,384,113	(3,384,113)	-
Total revenue, support, and reclassifications		36,175,572	(7,074,642)	29,100,930	22,016,268	852,286	22,868,554
Program expenses:							
Food programs		4,370,181	-	4,370,181	4,144,674	-	4,144,674
Rapid rehousing		779,581	-	779,581	540,491	-	540,491
Veterans services		3,159,269	-	3,159,269	4,116,567	-	4,116,567
Maine hunger initiative		-	-	-	212,325	-	212,325
Community advocacy		303,818	-	303,818	861	-	861
Teen center		1,313,214	-	1,313,214	956,974	-	956,974
Joe Kreisler teen shelter		931,014	-	931,014	869,145	-	869,145
Logan place		942,512	-	942,512	936,706	-	936,706
Florence house		1,997,945	-	1,997,945	2,275,173	-	2,275,173
Anti-trafficking		898,932	-	898,932	867,126	-	867,126
Huston commons		958,511	-	958,511	954,313	-	954,313
Health services		706,715	-	706,715	679,069	-	679,069
Street outreach collaborative		598,111	-	598,111	715,759	-	715,759
CCMS Hotel shelter		217,781	-	217,781	89,815	-	89,815
Elena's Way		1,259,844	-	1,259,844	89,437	-	89,437
Shelter diversion		26,389	-	26,389	-	-	-
Lewiston shelter		-	-	-	682,704	-	682,704
Homeless voices for justice		-	-	-	123,415	-	123,415
Recuperative care		683,134	-	683,134	-	-	-
COVID hotel shelter		-	-	-	952,311	-	952,311
TS Outreach		628,441	-	628,441	-	-	-
TS Housing		997,216	-	997,216	523,249	-	523,249
Other programs		62,220	-	62,220	312,491	-	312,491
Total program expenses		20,834,828	-	20,834,828	20,042,605	-	20,042,605
Supporting services:							
Administration		2,965,943	-	2,965,943	2,318,770	-	2,318,770
Fundraising		676,025	-	676,025	640,001	-	640,001
Total supporting services		3,641,968	-	3,641,968	2,958,771	-	2,958,771
Total expenses		24,476,796	-	24,476,796	23,001,376	-	23,001,376
Change in net assets		11,698,776	(7,074,642)	4,624,134	(985,108)	852,286	(132,822)
Net assets, beginning of year		7,465,763	15,755,845	23,221,608	9,813,657	13,461,496	23,275,153
Reclassification of net assets		1,442,063	(1,442,063)	-	-	-	-
Prior period adjustment		(79,277)	-	(79,277)	-	-	-
Net assets, beginning of year, as restated		8,828,549	14,313,782	23,142,331	9,813,657	13,461,496	23,275,153
Net assets, end of year	**$**	**20,527,325**	**7,239,140**	**27,766,465**	**8,828,549**	**14,313,782**	**23,142,331**

See accompanying notes to financial statements.

PREBLE STREET AND SUBSIDIARY
Consolidated Statement of Functional Expenses
Year Ended June 30, 2023

		Program services											
		Food Programs	Rapid Rehousing	Veterans Services	Community Advocacy	Teen Center	Joe Kreisler Teen Shelter	Logan Place	Florence House	Anti-Trafficking	Huston Commons	Health Services	Street Outreach Collaboration
Salaries	$	1,048,598	418,208	1,229,887	179,559	626,847	608,478	694,038	1,372,670	396,913	721,754	343,987	214,356
Payroll taxes and employee benefits		280,833	104,694	371,619	26,832	158,763	170,520	176,646	322,717	89,292	166,441	86,869	56,206
Contributed nonfinancial assets - goods		1,582,598	4,493	1,759	541	16,131	-	5,292	23,417	882	1,540	5,830	220,886
Contributed nonfinancial assets - services		-	1,112	435	134	3,990	-	1,309	5,793	218	381	1,442	54,640
Food		795,015	47	161	16	59	40	273	167	35	125	39	85
Insurance		10,047	4,210	14,491	1,404	4,879	3,319	6,026	11,540	2,689	6,260	2,941	2,428
Non-capital start-up costs										-			
Occupancy		295,034	14,784	123,365	10,043	51,466	68,685	13,569	148,727	98,976	15,679	54,496	12,370
Office supplies		871	1,113	3,137	348	1,543	209	686	1,658	1,330	712	391	642
Client assistance		1,111	176,152	1,120,579	66	7,139	996	3,004	4,882	25,788	933	26,664	3,494
Outside services		-	-	5,801	2,430	-	-	-	-	5,950	-	-	-
Postage		527	673	1,899	211	934	126	415	1,003	806	431	236	388
Printing		1,176	1,501	4,233	470	2,083	281	926	2,237	1,796	960	527	866
Professional fees		2,846	1,193	4,105	20,488	2,645	940	1,707	3,268	2,179	1,773	833	688
Program expenses		230	7,158	1,401	884	16,161	966	3,220	7,688	8,911	3,717	10,100	7,012
Dues and subscriptions		100,493	50	500	518	61	76	24	71	432	25	14	81
Staff development		46,432	4,188	14,446	4,231	31,219	5,683	5,427	27,073	11,329	4,925	4,687	3,607
Subcontracts		-	-	90,559	-	299,531	-	-	-	110,020	-	90,864	-
Technology		36,080	20,877	89,086	8,321	45,602	15,562	27,921	56,287	32,036	30,842	16,271	13,938
Training/advocacy stipend		-	-	-	12,210	10,265	-	-	-	520	-	375	-
Travel		35,420	7,563	43,183	35,112	1,320	17	720	2,188	9,126	704	3,821	521
		4,237,311	768,016	3,120,646	303,818	1,280,638	875,898	941,203	1,991,386	799,228	957,202	650,387	592,208
Depreciation expense		132,870	11,565	38,623	-	32,576	55,116	1,309	6,559	99,704	1,309	56,328	5,903
Total expenses	**$**	**4,370,181**	**779,581**	**3,159,269**	**303,818**	**1,313,214**	**931,014**	**942,512**	**1,997,945**	**898,932**	**958,511**	**706,715**	**598,111**

PREBLE STREET AND SUBSIDIARY
Consolidated Statement of Functional Expenses, Continued
Year Ended June 30, 2023

		Program services								Supporting services			
		CCMS Shelter	Elena's Way	Shelter Diversion	Recuperative Care	TS Outreach	TS Housing	Other Programs	Total	Administration	Fundraising	Total	Total expenses
Salaries	$	166,227	810,560	17,676	496,699	422,078	450,861	4,437	10,223,833	1,676,499	410,884	2,087,383	12,311,216
Payroll taxes and employee benefits		27,101	183,108	4,060	86,534	113,283	128,355	732	2,554,605	525,857	116,506	642,363	3,196,968
Contributed nonfinancial assets - goods		-	2,089	-	-	-	-	-	1,865,458	17,532	-	17,532	1,882,990
Contributed nonfinancial assets - services		-	517	-	-	-	-	-	69,971	4,335	-	4,335	74,306
Food		-	6,416	-	87,445	43	44	-	890,010	279	48	327	890,337
Insurance		-	8,298	-	-	3,575	3,653	-	85,760	27,403	3,345	30,748	116,508
Non-capital start-up costs								-	-			-	-
Occupancy		1,901	76,720	-	730	14,477	15,909	66	1,016,997	120,351	21,077	141,428	1,158,425
Office supplies		221	1,858	-	63	288	260	-	15,330	20,678	8,912	29,590	44,920
Client assistance		8,840	2,095	4,614	152	9,433	323,461	15,154	1,734,557	-	-	-	1,734,557
Outside services		-	-	-	-	-	-	-	14,181	53,560	-	53,560	67,741
Postage		133	1,124	-	38	175	157	-	9,276	12,518	5,395	17,913	27,189
Printing		297	2,506	-	85	389	351	-	20,684	27,903	12,026	39,929	60,613
Professional fees		-	2,740	-	-	1,515	2,679	-	49,599	61,522	12,629	74,151	123,750
Program expenses		10,797	3,507	-	699	6,698	20,625	23,596	133,370	489	332	821	134,191
Dues and subscriptions		20	39	-	20	515	15	-	102,954	61,329	18,416	79,745	182,699
Staff development		407	14,290	-	2,711	4,924	7,641	7,763	200,983	73,617	3,789	77,406	278,389
Subcontracts		-	-	-	-	24,469	8,000	-	623,443	-	-	-	623,443
Technology		1,770	88,398	-	106	17,229	16,869	1,335	518,530	154,603	43,560	198,163	716,693
Training/advocacy stipend		-	-	-	-	-	160	-	23,530	3,407	50	3,457	26,987
Travel		67	794	39	2,230	9,350	8,855	-	161,030	18,757	3,646	22,403	183,433
		217,781	1,205,059	26,389	677,512	628,441	987,895	53,083	20,314,101	2,860,639	660,615	3,521,254	23,835,355
Depreciation expense		-	54,785	-	5,622	-	9,321	9,137	520,727	105,304	15,410	120,714	641,441
Total expenses	**$**	**217,781**	**1,259,844**	**26,389**	**683,134**	**628,441**	**997,216**	**62,220**	**20,834,828**	**2,965,943**	**676,025**	**3,641,968**	**24,476,796**

See accompanying notes to financial statements.

PREBLE STREET AND SUBSIDIARY
Consolidated Statement of Functional Expenses
Year Ended June 30, 2022

	Program services												
	Food Programs	Rapid Rehousing	Veterans Services	Maine Hunger Initiative	Community Advocacy	Teen Center	Joe Kreisler Teen Shelter	Logan Place	Florence House	Anti-Trafficking	Huston Commons	Health Services	Street Outreach Collaboration
Salaries	$ 1,041,730	287,168	1,434,216	85,315	-	622,861	605,310	711,515	1,617,271	453,057	738,614	348,054	274,259
Payroll taxes and employee benefits	242,678	70,406	436,639	16,755	-	144,344	155,811	154,562	373,274	106,033	155,692	77,734	60,516
Contributed nonfinancial assets - goods	1,428,271	-	30,000	-	-	766	-	1,954	2,210	1,950	250	120	321,351
Contributed nonfinancial assets - services	-	-	5,497	4,788	-	4,336	-	9,570	3,279	11,603	4,395	6,217	7,617
Food	467,726	-	-	-	-	-	-	-	-	8	-	-	-
Insurance	8,269	2,566	13,666	712	-	4,913	3,168	4,670	10,733	3,990	4,670	1,768	1,713
Occupancy	562,318	11,405	91,837	4,788	-	45,216	42,955	11,889	171,379	87,451	9,723	44,026	14,202
Office supplies	3,015	1,744	7,116	29	-	2,973	180	1,083	2,892	2,578	1,227	297	934
Other	23,849	100	410	35	-	112	265	105	247	393	105	73	61
Outside services	202	63	334	17	-	120	77	114	262	7,473	114	43	42
Postage	913	281	1,597	80	39	548	346	526	1,160	444	526	190	1,151
Printing	66	56	211	49	-	58	48	45	108	109	71	81	83
Professional fees	7,523	1,359	7,237	3,877	-	2,601	1,678	2,473	5,683	3,147	2,473	936	907
Program expenses	158,406	126,994	1,918,324	8,229	43	19,298	1,016	7,330	12,222	65,819	4,771	40,937	12,976
Staff development	9,577	4,792	15,792	992	5	11,161	4,443	6,089	15,076	11,441	4,333	5,025	3,811
Subcontracts	-	-	20,085	75,000	-	32,000	-	-	-	7,965	-	101,090	-
Technology	46,827	18,536	79,013	3,958	-	24,136	18,245	23,630	53,696	29,718	26,130	14,355	11,038
Training/advocacy stipend	-	-	-	-	-	18,546	168	-	50	120	-	-	-
Travel	50,975	7,497	29,225	4,069	774	71	9	92	924	9,824	160	1,987	1,239
Volunteer support	7,288	122	648	34	-	2,064	150	221	509	189	221	84	81
	4,059,633	533,089	4,091,847	208,727	861	936,124	833,869	935,868	2,270,975	803,312	953,475	643,017	711,981
Depreciation expense	85,041	7,402	24,720	3,598	-	20,850	35,276	838	4,198	63,814	838	36,052	3,778
Total expenses	**$ 4,144,674**	**540,491**	**4,116,567**	**212,325**	**861**	**956,974**	**869,145**	**936,706**	**2,275,173**	**867,126**	**954,313**	**679,069**	**715,759**

PREBLE STREET AND SUBSIDIARY
Consolidated Statement of Functional Expenses, Continued
Year Ended June 30, 2022

	Program services								Supporting services			
	CCMS Shelter	**Elena's Way**	**Lewiston Shelter**	**Homeless Voices for Justice**	**COVID Hotel Shelter**	**TS Housing**	**Other Programs**	**Total**	**Administration**	**Fundraising**	**Total**	**Total expenses**
Salaries	$ 76,961	33,249	449,953	74,679	802,902	253,198	205,613	10,115,925	1,398,837	395,135	1,793,972	11,909,897
Payroll taxes and employee benefits	8,350	8,025	37,991	10,738	78,075	69,736	57,229	2,264,588	425,514	107,087	532,601	2,797,189
Contributed nonfinancial assets - goods	-	-	-	-	-	-	-	1,786,872	1,000	-	1,000	1,787,872
Contributed nonfinancial assets - services	-	-	-	-	-	-	-	57,302	-	-	-	57,302
Food	12	-	17,926	-	75	38	-	485,785	7	1	8	485,793
Insurance	-	-	-	712	-	3,567	2,910	68,027	7,979	2,222	10,201	78,228
Occupancy	847	12,657	15,555	4,823	40,171	10,600	9,100	1,190,942	82,890	12,887	95,777	1,286,719
Office supplies	108	27	260	30	1,360	49	183	26,085	7,002	766	7,768	33,853
Other	-	145	-	35	-	194	66	26,195	35,232	18,595	53,827	80,022
Outside services	-	-	-	3,499	-	87	71	12,518	3,354	54	3,408	15,926
Postage	-	-	-	79	55	366	290	8,591	10,229	10,776	21,005	29,596
Printing	-	-	-	12	23	40	16	1,076	47,547	36,281	83,828	84,904
Professional fees	-	-	-	3,877	-	1,889	1,541	47,201	78,117	4,727	82,844	130,045
Program expenses	3,188	40	149,746	1,269	25,711	145,037	9,953	2,711,309	13,869	1,440	15,309	2,726,618
Staff development	310	76	540	992	3,468	4,710	2,327	104,960	25,747	4,651	30,398	135,358
Subcontracts	-	-	10,455	-	-	-	-	246,595	-	-	-	246,595
Technology	12	154	122	3,924	430	25,826	16,033	395,783	102,538	33,974	136,512	532,295
Training/advocacy stipend	-	-	-	10,945	-	-	-	29,829	2,960	215	3,175	33,004
Travel	27	-	156	4,169	41	1,777	1,173	114,189	5,810	962	6,772	120,961
Volunteer support	-	-	-	34	-	169	138	11,952	2,741	365	3,106	15,058
	89,815	54,373	682,704	119,817	952,311	517,283	306,643	19,705,724	2,251,373	630,138	2,881,511	22,587,235
Depreciation expense	-	35,064	-	3,598	-	5,966	5,848	336,881	67,397	9,863	77,260	414,141
Total expenses	**$ 89,815**	**89,437**	**682,704**	**123,415**	**952,311**	**523,249**	**312,491**	**20,042,605**	**2,318,770**	**640,001**	**2,958,771**	**23,001,376**

See accompanying notes to financial statements.

PREBLE STREET AND SUBSIDIARY
Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

		2023	2022
Cash flows from operating activities:			
Change in net assets	$	4,624,134	(132,822)
Adjustments to reconcile change in net assets			
to net cash and cash equivalents provided by operating activities:			
Depreciation		641,441	414,141
Change in unamortized discount		(52,389)	(52,389)
Realized and unrealized loss on investments		(167,876)	990,275
Contributions received for long-term purposes		(3,713,391)	(4,624,011)
SBA PPP loan forgiveness		(1,999,999)	-
(Increase) decrease in assets:			
Accounts receivable		(129,074)	(32,923)
Pledges receivable		1,157,539	1,133,952
Grants receivable		(795,809)	(254,572)
Prepaid expenses		32,356	101,403
Inventory		628	330
Unemployment trust		(30,604)	(1,338)
Deferred compensation plan assets		(63,247)	(40,534)
Right of use asset - operating		237,805	561,167
Increase (decrease) in liabilities:			
Accounts payable		(580,770)	832,996
Accrued expenses		126,836	(378,982)
Right of use liability - operating		(237,805)	(561,167)
Deferred revenue		1,614,967	2,064,667
Net cash and cash equivalents provided by activities		664,742	20,193
Cash flows from investing activities:			
Proceeds from sale of investments		1,595,297	606,000
Purchases of investments		(1,539,960)	(329,325)
Purchase of property and equipment		(1,914,554)	(5,183,890)
Net cash and cash equivalents used in investing activities		(1,859,217)	(4,907,215)
Cash flows from financing activities:			
Payments on notes payable		(41,294)	(12,013)
Contributions received for long-term purposes		3,713,391	4,624,011
Net cash and cash equivalents provided by financing activities		3,672,097	4,611,998
Net change in cash and cash equivalents		2,477,622	(275,024)
Cash and cash equivalents, beginning of year		4,427,583	4,702,607
Cash and cash equivalents, end of year	**$**	**6,905,205**	**4,427,583**
Supplemental disclosures:			
Cash and cash equivalents	$	4,326,790	3,892,482
Restricted cash and cash equivalents		2,578,415	535,101
Total cash and cash equivalents	**$**	**6,905,205**	**4,427,583**
Cash paid during the year for interest	$	100,034	20,096
Non-cash financing of equipment purchase		-	2,000,000

See accompanying notes to financial statements.

DESCRIPTION OF PURPOSE

Preble Street and Subsidiary (the Organization) is a nonprofit corporation whose mission is to provide accessible, barrier-free services to empower people experiencing problems with homelessness, housing, hunger, and poverty, and to advocate for solutions to these problems.

The consolidated financial statements include the accounts of 55 Portland Preble Street, LLC (the LLC), which holds land and a building that the Organization uses to perform their services. Preble Street is the sole member and owns a 100% interest in the LLC.

Elena's Way
During fiscal year 2022, the Organization undertook the renovation of the former Resource Center and converted it into Elena's Way, a low-barrier, 24-hour shelter for up to 40 clients, with staff and services on site, to ensure warmth, safety, and intensive services to up to 40 people of all genders experiencing homelessness and complex physical and behavioral health needs who cannot access any other shelter. The shelter opened in the fall of 2022.

Food Programs
The Preble Street Food Security Hub is the central operating hub of the largest direct service emergency food program in northern New England, distributing more than 1,000,000 meals a year to individuals, families, youth, and seniors who are living in poverty, through:

Prepared Meals: Meals are prepared 365 days a year at the Preble Street Food Security Hub, Teen Center, and Florence House, to serve nutritious meals 3 times a day to individuals experiencing homelessness and other community members experiencing food insecurity.

Food Pantry: Provides emergency grocery boxes to 150-190 households each week, and enough food for over 600,000 meals per year.

Logan Place
Provides 30 site-based housing-first units of safe, affordable, permanent housing and support services to help tenants achieve their goals, including living independently, re-integrating into the community, and reconnecting with families.

Florence House
Comprehensive shelter, permanent living, and 24/365 social work services for homeless women, including:

Permanent Apartments: 25 efficiency site-based housing-first apartments with support services to assist tenants in developing skills to maintain stable independent housing, re-integrating into the community, and reconnecting with families.

Safe Haven: 15 semi-private emergency shelter units with support services for the most vulnerable women.

Emergency Shelter: Providing 24/365 safety, basic services, case management support, and housing assistance for 25 homeless women.

DESCRIPTION OF PURPOSE, CONTINUED

Huston Commons
Provides 24-hour permanent housing and support services for former chronically homeless adults with multiple disabilities and challenges who are developing skills to maintain independent housing in a 30-unit site-based housing-first apartment building.

Veterans Housing Services (VHS)
Operating from offices in Portland, Lewiston, and Bangor, VHS provides rapid re-housing and homelessness prevention to ensure residential stability for veterans' households throughout Maine that are homeless or at risk. Using a collaborative and holistic approach, the program supports the housing goals of veterans in urban and rural communities with many entry points and a coordinated continuum of support and housing options.

Anti-Trafficking Services
Comprehensive and collaborative service coordination and support for victims of all human trafficking and exploitation—including sex trafficking and labor trafficking—focused on identifying victims, training providers in best practices, and providing outreach, emergency services, case management, and interdisciplinary service planning and intervention.

Health Services

Clinical Intervention: Case managers and peer navigators work in shelters and on the streets to engage homeless individuals with mental illness or co-occurring substance use disorders, linking them to basic needs, housing, treatment, and community resources, and providing follow up and connection to mainstream resources and assistance as they develop the skills to transition from homelessness to residential stability in public and private housing.

Maine Medical Center-Preble Street Learning Collaborative: Bringing the healthcare expertise of Maine Medical Center together with the social work skills of Preble Street and Subsidiary to provide an integrated, inter professional team that identifies and fills gaps in the health services available to disadvantaged and underserved populations in one of Maine's most diverse census tracts, as well as among the poorest and most vulnerable.

Recuperative Care: In the fall of 2022 and in partnership with Greater Portland Health, the Organization opened the Recuperative Care Program (RCP), which is a 15-bed, post-acute care facility for people experiencing homelessness who cannot recover from an illness or injury on the street or in a shelter but do not require hospital-level care. With 24 hours of on-site medical care provided by Greater Portland Health and casework and support services provided by Preble Street, the RCP provides an opportunity for individuals who lack stable housing to recover in a safe environment while accessing needed medical care and other supportive services.

DESCRIPTION OF PURPOSE, CONTINUED

Advocacy
Advancing social and economic justice through outreach, education, and engagement in public policy discussions to improve the well-being of people experiencing poverty throughout Maine, including:

Homeless Voices for Justice: Advocating on an individual and systems basis with, and for, people who have lived the experience of homelessness, poverty, and oppression statewide. HVJ organizes efforts based on the belief that true change occurs only when people affected by an unjust system are directly involved in addressing the injustices, and in which disenfranchised people become empowered and gain leadership skills to organize and advocate for institutional change.

Maine Hunger Initiative: Strengthening Maine's emergency food system by promoting best practices and ensuring adequate nutrition for people living in poverty across Maine by leading and informing efforts to create state and national policies and programs to end hunger.

Rapid Rehousing
The Rapid Re-Housing (RRH) program connects people to permanent housing through an evidence-based intervention that uses individualized casework services and financial assistance to help individuals and families experiencing homelessness return to housing quickly and remain in housing.
RRH is a short-term, intensive, housing-focused intervention with three components: housing identification, move-in support, and rent assistance. Participants work with their Preble Street caseworker to create an individualized housing plan with the goal of obtaining a connection to permanent housing as quickly as possible.

Street Outreach Collaborative
The Street Outreach Collaborative is designed to provide nutritious meals on a daily basis to those experiencing unsheltered homelessness in a safe, socially distanced fashion; to target this population with casework services aimed at increasing shelter and housing access through referral and connection to available resources; and to establish and promote intentional community collaborations between Preble Street and other agencies to better meet client needs.

CCMS Shelter, Lewiston Shelter, and Quarantine & Isolation Shelter
Community Case Management Services (CCMS) is a temporary program funded through Maine Housing to provide on-site services to individuals accessing emergency shelter services in a South Portland area hotel due to limited shelter capacity as a result of the COVID-19 pandemic. The program is designed to support individuals accessing emergency shelter through the provision of light-touch case management services and on-site social service support for crisis de-escalation and milieu management at the hotel. The mission of Community Case Management Services is to mitigate barriers individuals face in navigating and accessing services as well as providing additional on-site support to reduce calls for service at the hotel. CCMS officially opened on-site to begin providing services at the end of February 2022.

Lewiston Shelter: In May 2021, Preble Street assumed operations of the 44-bed Quarantine and Temporary Wellness Shelters in Lewiston, providing crucial healthcare resources, shelter, and safety for people experiencing homelessness and people who were housed but living in extremely crowded housing, group home residents and their caregivers, and New Mainers. Preble Street ended oversight of that shelter in December 2021.

DESCRIPTION OF PURPOSE, CONTINUED

Quarantine & Isolation Shelter/Temporary Emergency Shelter: The Quarantine and Isolation Shelter, in operation from May 2020 through March 2022 was a program funded by Maine State Housing Authority in response to the COVID-19 pandemic. The Quarantine & Isolation Shelter offered clients a safe place to quarantine or await a test result without transmitting the virus to those in their immediate vicinity. Eligible populations included people experiencing homelessness, people who lived in densely populated housing, first responders, and residents of congregate care facilities. From May 2021 to March 2022, this shelter was co-located with the Temporary Emergency Shelter, which provided safe non-congregate shelter to individuals experiencing homelessness who could not access congregate shelter due to capacity or other issues.

Teen Shelter Services
Offering safety and services 24 hours a day, 365 days a year for 250 homeless and runaway youth annually, social work staff meet the emergency and long-term needs of young people ages 12-24 through a comprehensive program model that includes:

Teen Center: Open 8am-8pm to provide meals, clothing, showers, mail, etc., as well as street outreach, case management, and on-site collaborative services connecting youth to housing, healthcare, mental health care and addiction treatment, educational/vocational services, and legal resources.

Joe Kreisler Teen Shelter: 24 bed overnight emergency shelter (with four additional overflow beds) across the street from the Teen Center, to provide safety and support services 8pm-8am.

Teen Housing and Outreach Services

Housing: Preble Street Teen Housing programs provide youth and young adults experiencing homelessness with supportive services and a safe place to live as they determine what is needed to sustain housing independently. Housing services include the First Place Transitional Living Program, a long-term supportive housing model; and Transitional Housing and Rapid ReHousing, which work with youth and young adults 18-24 to address immediate housing instability by connecting youth to long-term housing and supportive services.

Outreach: Preble Street Teen Outreach programs include Mobile Diversion and Navigation, which provides intensive, short-term services to rapidly resolve episodes of homelessness and the McKinney-Vento Outreach Program that works directly with schools to increase their internal capacity to identify and provide appropriate resources for eligible students and families

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation - Accounting principles generally accepted in the United States of America provide guidance for the reporting and disclosure of financially interrelated organizations. The consolidated financial statements include the accounts of 55 Portland Preble Street, LLC (the LLC), which holds land and a building that the Organization uses to perform their services. Preble Street is the sole member and owns a 100% interest in the LLC. Based upon this relationship between Preble Street and the LLC, consolidated financial statements are presented. The two organizations together are collectively referred to as the Organization in these consolidated financial statements. All significant inter-organization transactions were eliminated in consolidation.

Basis of Accounting - The financial statements are prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted in the United States of America. Consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

Net assets without donor restrictions are resources available to support operations and are not subject to donor imposed restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents, and its application for tax-exempt status. The governing board has designated a portion of net assets without donor restrictions to serve as board designated endowment.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as where the donor stipulates that resources be maintained in perpetuity. The Organization's unspent contributions are reported in net assets with donor restrictions if the donor limits their use. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

Revenue Recognition - All public support and revenue is considered to be available for unrestricted use unless specifically restricted by the donor. At its discretion, the Board of Directors may designate funds for specific purposes. Such Board-designated funds are shown as a segregated portion of net assets without donor restrictions on the consolidated statements of financial position.

Cash and cash equivalents - For the purposes of the statements of cash flows, Preble Street and Subsidiary considers all checking, savings, and repurchase accounts to be cash and cash equivalents. Restricted cash and cash equivalents represents cash received with donor-imposed restrictions that limits the use of that cash to the acquisition of property and equipment, or food, as well as restrictions for health insurance related items.

Accounts and Grants Receivable - Preble Street and Subsidiary receives various governmental grants and contracts to provide services statewide with a concentration in southern Maine. All amounts receivable are considered fully collectible; therefore, an allowance for doubtful accounts is not considered necessary.

Inventory - Inventory consists of purchased food, beverages, and supplies and is stated at fair value as of the date of donation, using the first-in-first-out method. For purchased goods, inventory is stated at the lower of cost or market.

Property and Equipment - Property and equipment with a value of $5,000 or more is capitalized at cost if purchased, or fair value at the date of the gift if donated, and is recorded as an addition to unrestricted net assets. Expenditures for minor additions are charged to expense when incurred. Depreciation is being provided using the straight-line method over the estimated useful lives of the related assets (buildings: 35 to 40 years; major improvements: 20 to 35 years; vehicles: 5 years; computers: 3 to 5 years; and other equipment: 5 to 10 years).

Indirect Costs - Preble Street and Subsidiary allocates indirect costs to programs in accordance with a cost allocation plan, which is based on several methods that determine each program's use of indirect costs.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Grants and Contributions - Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value on the date the contribution is made. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management’s judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution and nature of fundraising activity.

Contributions of property and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the net assets without donor restrictions class. Contributions of cash or other assets with donor restrictions, to be used to acquire or construct property and equipment, are reported as revenues of the net assets with donor restrictions class and are temporary in nature; the restrictions are considered to be released at the time such long-lived assets are placed in service.

Income Taxes - Preble Street is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to Preble Street’s tax-exempt purpose may be subject to taxation as unrelated business income. In addition, Preble Street qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1) of the Code.

Accounting principles generally accepted in the United States of America requires management to evaluate tax positions taken by Preble Street and recognize a tax liability if Preble Street has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service or state taxing authorities. Preble Street is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Reclassifications - Certain accounts in the prior-year consolidated financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year consolidated financial statements. Such reclassifications had no effect on the results of operations as previously reported.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Pronouncements - During the year ended June 30, 2023, Preble Street and Subsidiary adopted the provisions of Accounting Standards Update (ASU) No. 2016-02 *Leases (Topic 842)*. Under this ASU, at the commencement of a long-term lease (greater than 12 months), the lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Application of this standard must be applied using a modified retrospective transition approach for leases existing at the earliest comparative period presented in the consolidated financial statements. Accordingly, the statement of financial position for the year ended June 30, 2022 has been restated to present a right of use asset in the amount of $1,615,687, with a corresponding liability of the same amount.

CONCENTRATION OF CREDIT RISK

Cash balances were held in accounts at various financial institutions during the years ended June 30, 2023 and 2022. As of June 30, 2023 and 2022, Preble Street and Subsidiary's accounts at each institution were insured by the Federal Deposit Insurance Corporation (FDIC) at levels set by applicable statute and regulation. In 2018, Preble Street and Subsidiary entered into an investment sweep account, whereby certain amounts are swept into an overnight repurchase investment account, and invested in low risk Federated Money Market Funds that are not FDIC insured. Balances of such Federated Money Market Funds amounted to $0 and $531,632 at June 30, 2023 and 2022, respectively, and are included as uninsured cash at June 30, 2023 and 2022, which amounted to $470,844 and $3,504,080, respectively.

CONDITIONAL PROMISES TO GIVE

During the years ended June 30, 2023 and 2022, the Organization was awarded several grants, subject to certain conditions, to provide funding in a non-exchange fashion in support of the Organization. Such conditionally promised funding amounted to $25,151,730 and $32,113,229 for the years ended June 30, 2023 and 2022, respectively. In accordance with FASB ASC 958-605-25 *Revenue Recognition-Contributions*, contributions subject to conditions are not recognized as revenue until the related conditions have been met. For the above noted grants, conditions are considered to have been fully satisfied when qualifying expenditures have been incurred. As of June 30, 2023 and 2022, total conditional contributions yet to be recognized as revenue amounted to $8,564,532 and $12,401,641, respectively.

GRANTS RECEIVABLE

Following is a summary of grants receivable at June 30:

	2023	2022
City of Portland	$ 37,803	28,334
Maine State Housing Authority	524,088	315,915
United Way of Southern Maine	200,273	-
U.S. Department of Justice	44,816	50,698
Southern Maine Area Agency on Aging	4,503	6,024
U.S. Department Housing and Urban Development	519,334	730,867
U.S. Department of Health and Human Services	83,986	23,252
State of Maine Department of Health and Human Services	1,095,000	426,402
U.S. Department of Veterans Affairs	530,473	395,704
Greater Portland Health	243,745	110,672
Emergency Food and Shelter Program	67,165	472,624
Other	33,178	28,063
Total grants receivable	**$ 3,384,364**	**2,588,555**

PLEDGES RECEIVABLE

Total pledges receivable for all campaigns, net of unamortized discount, are summarized as follows at June 30:

	2023	2022
Pledges receivable expected to be collected in:		
Less than one year	$ 620,483	1,045,853
One year to five years	326,968	1,035,485
Over five years	-	-
	947,451	2,081,338
Less unamortized discount	(9,809)	(38,546)
	937,642	2,042,792
Less current portion	(620,483)	(1,045,853)
Non-current portion	**$ 317,159**	**996,939**

Pledges receivable at June 30, 2023 and 2022 are considered to be fully collectible. Therefore, an allowance for uncollectible accounts is not deemed necessary. For each of the years ended June 30, 2023 and 2022, the discount on future pledges was calculated using a rate of 3%.

INVESTMENTS

Investments are carried at fair value and consisted of the following at June 30:

	2023	2022
Mutual funds	$ 2,536,887	3,326,306
Exchange-traded funds	1,671,772	1,252,597
Certificates of deposit	409,369	-
Money market funds and cash equivalents	248,580	177,286
Totals	**$ 4,866,608**	**4,756,189**

GENESIS FUND INVESTMENT

During 2022, Preble Street and Subsidiary transferred assets to the Genesis Fund (the Foundation). The Foundation is a nonprofit that offers financing to nonprofit organizations throughout Northern New England to develop affordable housing and community facility projects. This is done through various organizations providing funds to the Foundation to be held as an investment. The funds contributed earn interest at a fixed rate; however, they must be kept as an investment for a set period of time.

In February, 2022, Preble Street and Subsidiary transferred $106,000 to be held by the Foundation through February, 2024. This investment will earn a 2% simple interest rate.

The aggregate amount recognized in the statements of consolidated financial position as “investments - Genesis fund” at June 30, 2023 and 2022 amounted to $108,120 and $106,000, respectively.

ENDOWMENT

At June 30, 2023 and 2022, Preble Street and Subsidiary had Board-designated endowment funds totaling $1,488,548 and $1,356,278, respectively, and donor-restricted endowment funds totaling $2,105,912 and $1,919,230, respectively. The purpose of these funds is to generate income to be used to provide annual support to the ongoing operations of Preble Street and Subsidiary. Preble Street and Subsidiary has adopted the provisions of FASB ASC 958-205-50-1A, *Reporting Endowment Funds.* Under these provisions, Preble Street and Subsidiary is required to classify and report net assets associated with endowment funds, including those designated by the Board of Directors to function as endowments, based on the existence or absence of donor-imposed restrictions. Preble Street and Subsidiary is also required to provide the following disclosures relating to its endowment activities.

Interpretation of Relevant Law - Investments for all net asset classes are stated at fair value. In accordance with the Maine Uniform Prudent Management of Institutional Funds Act (UPMIFA), the Organization has interpreted state law to require investment return on endowment funds with donor-imposed restrictions that are perpetual in nature to be restricted until appropriated by the Board of Directors. Accordingly, except for explicit donor stipulations specifying reinvestment of some or all net investment return, net investment return on endowment funds with donor-imposed restrictions that are perpetual in nature is available for appropriation and is reported as increases (decreases) in net assets with donor restrictions, in accordance with the donor's stipulations, if any, concerning the purposes for which ordinary income may be used.

Absent explicit donor stipulations to the contrary, the Organization has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, the Organization retains in perpetuity and classifies as net assets with donor restrictions (1) the original value of gifts donated to the perpetual endowment, (2) the original value of subsequent gifts to the perpetual endowment, and (3) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) purposes of the Organization and the donor-restricted endowment fund, (3) general economic conditions, (4) possible effects of inflation and deflation, (5) expected total return from income and the appreciation of investments, (6) other resources of the Organization, (7) the Organization's investment policies.

Endowment Spending Policy - The responsibility of setting the spending policy for the Board-designated and donor-restricted endowments shall rest with the Executive Committee of the Board of Directors, subject to the approval of the entire Board of Directors. The amount available to help meet the annual operating needs of Preble Street and Subsidiary shall be based upon the following principles:

- No portion of the Board-designated endowment fund will be spent until the value of the pool equals or exceeds $1,050,000 at the end of the fiscal year.
- Donor-restricted endowment fund agreement mandates that no spending is allowed that would make the value of the investments less than the original corpus amount of $1,400,000.
- Thereafter, the endowment funds can be spent up to an annual cap calculated at five percent of the average total fund value, as of the end of each of the immediately preceding four fiscal years, net of fees and all other expenses. For purposes of calculating this four-year average, fiscal years before which the net value of the funds was not at $1,050,000 as of the end of the fiscal year, shall be ignored.

ENDOWMENT, CONTINUED

- This is a maximum amount and Preble Street and Subsidiary can elect to spend less should it choose to do so. In fiscal years 2023 and 2022, Preble Street and Subsidiary utilized $0 and $0 from its donor-restricted endowment, respectively.

There were distributions of $0 and $606,000 made from the Board-designated funds for the years ended June 30, 2023 or 2022, respectively.

From time to time, certain donor-restricted endowment funds may have fair values that are less than the amount required to be maintained by donors or by law (underwater endowments). The Organization has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. During the years ended June 30, 2023 and 2022, the Organization did not have any underwater endowment funds.

Endowment Investment Policy - The primary objective of Preble Street and Subsidiary's endowment fund is to provide, over time, an increasing flow of real income (as defined by the spending policy) to help support the annual operating budget of Preble Street and Subsidiary. The investment policy is directed toward maximizing such a flow of income, measured in terms of total return balanced against prudent risks, over the long term.

The overall investment philosophy will be moderately conservative, allowing for equity investments but with a relatively low level of risk tolerance. Both equity and fixed income investments will be prudently diversified with a blend of equities, bonds, and cash being recommended by the investment committee. All long-range investments of the endowment fund will consist of either cash or publicly traded securities.

Preble Street and Subsidiary's endowment balances were comprised of the following at June 30, 2023:

	Without donor restrictions	With donor restrictions	Totals
Board-designated	$ 1,488,548	-	1,488,548
Donor-restricted endowments:			
Original donor-restricted gift and amounts required to be maintained in perpetuity	-	1,400,000	1,400,000
Accumulated investment gains	-	705,912	705,912
Totals	**$ 1,488,548**	**2,105,912**	**3,594,460**

Changes in Preble Street and Subsidiary's endowment balances for the year ended June 30, 2023 were as follows:

	Without donor restrictions	With donor restrictions	Totals
Endowment net assets beginning of year	$ 1,356,278	1,919,230	3,275,508
Investment return (loss), net	132,270	186,682	318,952
Transfers in/(out)	-	-	-
Endowment net assets end of year	**$ 1,488,548**	**2,105,912**	**3,594,460**

ENDOWMENT, CONTINUED

Preble Street and Subsidiary's endowment balances were comprised of the following at June 30, 2022:

	Without donor restrictions	With donor restrictions	Totals
Board-designated	$ 1,356,278	-	1,356,278
Donor-restricted endowments:			
Original donor-restricted gift and amounts required to be maintained in perpetuity	-	1,400,000	1,400,000
Accumulated investment gains	-	519,230	519,230
Totals	**$ 1,356,278**	**1,919,230**	**3,275,508**

Changes in Preble Street and Subsidiary's endowment balances for the year ended June 30, 2022 were as follows:

	Without donor restrictions	With donor restrictions	Totals
Endowment net assets beginning of year	$ 2,218,611	2,247,532	4,466,143
Investment return (loss), net	(256,333)	(328,302)	(584,635)
Transfers in/(out)	(606,000)	-	(606,000)
Endowment net assets end of year	**$ 1,356,278**	**1,919,230**	**3,275,508**

ASSETS MEASURED AT FAIR VALUE ON A RECURRING BASIS

In accordance with FASB ASC 820-10 *Fair Value Measurements and Disclosure,* Preble Street and Subsidiary is required to disclose, for its assets and liabilities measured at fair value on a recurring basis, the sources and types of information, known as inputs, used to determine those fair value measurements. The guidance provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy are as follows:

Level 1: Level 1 inputs are quoted prices in active markets for identical assets and liabilities that an entity has the ability to access at a measurement date.
Level 2: Level 2 inputs are inputs other than quoted prices that are observable for the specific asset or liability, either directly or indirectly.
Level 3: Level 3 inputs are unobservable inputs for the asset or liability in which little or no market activity is available for the asset or liability at the measurement date.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at June 30, 2023 and 2022.

ASSETS MEASURED AT FAIR VALUE ON A RECURRING BASIS, CONTINUED

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

The table below segregates all financial assets and liabilities as of June 30, 2023 and 2022 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

Fair value measurements at June 30, 2023 using:

	Total	Level 1
Cash and cash equivalents	$ 248,580	248,580
Deferred compensation assets		
Mutual funds	372,246	372,246
Mutual funds	2,536,887	2,536,887
Certificates of deposit	409,369	409,369
Exchange-traded funds	1,671,772	1,671,772
Totals	**$ 5,238,854**	**5,238,854**

Fair value measurements at June 30, 2022 using:

	Total	Level 1
Cash and cash equivalents	$ 177,286	177,286
Deferred compensation assets		
Mutual funds	308,999	308,999
Mutual funds	3,326,306	3,326,306
Exchange-traded funds	1,252,597	1,252,597
Totals	**$ 5,065,188**	**5,065,188**

There were no transfers into or out of any level of assets or liabilities during the years ended June 30, 2023 and 2022.

LINE OF CREDIT

Preble Street and Subsidiary has available a line of credit agreement with a financial institution for a maximum borrowing limit of $350,000. Interest is payable monthly on all outstanding advances at a rate equal to prime plus 0.5% (equal to 8.75% and 5.25% at June 30, 2023 and 2022, respectively). At June 30, 2023 and 2022, there were no amounts outstanding on this line of credit.

RIGHT OF USE - OPERATING

Preble Street and Subsidiary holds a number of non-cancelable operating leases. The leases are for the use of office space and equipment, program space including the safe haven and shelter portions of the building that houses Florence House and apartments for the First Place Program, and the use of certain vehicles. The agreements call for monthly rental payments ranging from $168 to $8,404, and can be adjusted annually to reflect changes in the related facility's operating expenses. Terms for these leases range from 1 – 30 years. Future minimum operating lease payments amounted to the following at June 30:

For year ending	Total
2024	$ 150,522
2025	139,649
2026	130,809
2027	107,236
2028	100,848
Thereafter	933,186
Total	1,562,250
Less discount to present value	(184,368)
Less current	(150,522)
Right of use, net of current portion	**$ 1,227,360**

In addition, the Organization holds a number of non-cancelable operating leases that are for a period of 12 months or less which are considered short-term rentals. As such, these leases are not recorded on the statements of financial position of the Organization. Such leases call for monthly rental payments ranging from $1,100 to $2,896. Future minimum operating lease payments for fiscal year 2024 under these leases amounts to $118,662.

During the years ended June 30, 2023 and 2022, total rent expense incurred by Preble Street and Subsidiary related to these agreements amounted to $470,574 and $561,167, respectively.

NOTES PAYABLE

On March 9, 2022, the Organization purchased property located at 75 Darling Avenue with a total value of $4,100,000. This property will be the new site of Preble Street's Food Security Hub. In conjunction with this property purchase, the Organization entered into a ten-year, $2,000,000 mortgage. The loan bears interest at a rate of 5.01% and requires monthly payments of principal and interest of $11,777.

The following summarizes the Organization's debt maturities for the years ending June 30:

2024	$ 44,911
2025	47,214
2026	49,634
2027	52,179
2028	54,854
Thereafter	1,697,901
Total	**$ 1,946,693**

PAYCHECK PROTECTION PROGRAM

On February 16, 2021, as a result of the negative financial impact of COVID-19, Preble Street and Subsidiary applied for and was granted a loan from KeyBank, in conjunction with the Small Business Administration (SBA) in the aggregate amount of $1,999,999, pursuant to the Paycheck Protection Program (the "PPP") under division A, Title I of the Coronavirus Aid, Relief and Economy Security Act (CARES Act), which was enacted in March, 2020. This loan, which was in the form of a note dated February 16, 2021 was scheduled to mature on February 16, 2026 and bore interest at 1.00% per annum, payable in 50 monthly payments of principal and interest commencing January 16, 2022. Funds from the loan could only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before February 15, 2020. The Organization used the entire loan amounts for qualifying expenses. Under the terms of the PPP, certain amounts of the loans could be forgiven if they are used for qualifying expenses as described in the CARES Act. On July 8, 2022, the Organization was informed that the full amount of the loan, and related accrued interest, had been forgiven by the SBA. This released obligation is presented as "SBA PPP loan forgiveness" on the accompanying statement of activities for the year ended June 30, 2023.

PENSION PLAN

Preble Street and Subsidiary participates in a tax deferred investment plan under section 403(b) of the Internal Revenue Code. Eligible employees are able to defer salary and participate in the employer match portion of the plan. Total retirement expense under this plan for the years ended June 30, 2023 and 2022 amounted to $76,814 and $57,947, respectively.

During fiscal year 2015, Preble Street and Subsidiary began participating in a retirement plan under Internal Revenue Service Code Section 457(b) for the benefit of each officer of the Organization. The plan stipulates that annual contributions will be made on behalf of each participant in an amount determined at the sole discretion of the Executive Committee of the Board of Directors. Total contributions under this plan amounted to $71,000 and $67,500 for the years ended June 30, 2023 and 2022, respectively. Total plan assets and the corresponding retirement plan liability of $372,246 and $308,999 as of June 30, 2023 and 2022, respectively, are presented as an asset and an accrued expense in the accompanying consolidated statements of financial position.

COLLECTIVE BARGAINING AGREEMENT

On July 1, 2020, the Organization entered into a Collective Bargaining Agreement (CBA) between Preble Street and Maine Services Employees Association – SEIU, Local 1989, for the period of two years. The CBA covers all full-time, part-time, and regular per diem employees in the following classifications: As needed staff, caseworker, communications assistant, custodial technician, development resource assistant, maintenance technician, housing support staff, kitchen operations assistant, peer support specialist, program administrator, program assistant, receptionist, technology administrator, and team leader. Among other things, on July 1, 2020 the CBA calls for all covered employees to receive a wage increase of 3.5% over the prior year or be brought to the minimum starting rate for their classification, whichever is greater. Effective July 1, 2021, the agreement was amended to provide for all covered employees to receive a wage increase of 2.5% over the prior year, including longevity adjustments which increases their base wages after three (3) or more years of service. The current agreement was in effect through April 15, 2022.

A new agreement was entered into for the period of April 15, 2022 through June 30, 2024. This CBA calls for all covered employees to receive a wage increase of 5% over the prior year or be brought to the minimum starting rate for their classification, whichever is greater, during the first year. During the second year, the CBA calls for all covered employees to receive a wage increase of 3.5% over the prior year.

CONTINGENCIES

Preble Street and Subsidiary participates in various intergovernmental grant programs that may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Organization's compliance with applicable grant requirements may be established at some future date. The amount, if any, of liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

CONTRIBUTED NONFINANCIAL ASSETS

During the years ended June 30, 2023 and 2022, certain goods and professional services were donated to Preble Street and Subsidiary. The estimated fair values of these goods and professional services totaling $1,957,296 and $1,845,174 for 2023 and 2022, respectively, have been reflected in the accompanying consolidated financial statements as public support with a like amount included in expenses as donated services and goods, food commodities, and food and program expenses. All contributed services were utilized to further the mission of the Organization. In valuing and reporting these services, the Organization estimated fair value in the consolidated financial statements based on current rates for similar services or goods.

The following is a breakout of the contributed net assets at December 31:

	2023	2022
Services:		
Intern hours	$ 74,306	57,302
Goods:		
Food	1,582,598	1,428,271
Clothing and other miscellaneous items	300,392	359,601
Total contributed nonfinancial assets	**$ 1,957,296**	**1,845,174**

The value of nonprofessional, donated services is not reflected in the accompanying consolidated financial statements as these services do not meet the criteria outlined in FASB ASC 958-605 *Revenue Recognition-Contributions.* However, Preble Street and Subsidiary utilizes in excess of 5,500 nonprofessional volunteers that have donated significant amounts of their time in support of Preble Street and Subsidiary's programs. The estimated fair value of the nonprofessional donated services was $10,270 for each of the years ended June 30, 2023 and 2022, respectively.

OTHER ECONOMIC CONCENTRATIONS AND RISKS

At June 30, 2023 and 2022, approximately 54% and 60%, respectively, of Preble Street and Subsidiary's annual funding, other than in-kind goods and services, is provided through various local, state and federal governmental grants and contracts. Any significant reduction in this funding could affect Preble Street and Subsidiary's ability to fulfill its mission.

As detailed previously, Preble Street and Subsidiary invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the consolidated statements of financial position.

RESTRICTIONS AND LIMITATIONS OF NET ASSET BALANCES

Net assets with donor restrictions consisted of the following at June 30:

To be held in perpetuity:

	2023	2022
Endowment funds held in perpetuity with income restricted for programs	$ 1,400,000	1,400,000
Totals	**$ 1,400,000**	**1,400,000**

Subject to Preble Street and Subsidiary's spending policy and appropriation:

	2023	2022
Endowment funds with income restricted to programs	$ 705,912	519,230
Totals	**$ 705,912**	**519,230**

Subject to appropriation and expenditure when a specified event or time occurs:

	2023	2022
Elena's Way	$ 1,880,578	-
38 Preble Street Building and Operating Fund	380,618	346,925
Capital campaign - FSH	250,000	294,591
Capital campaign	1,998,794	5,565,334
Capital campaign - PP&E	623,238	6,187,702
Totals	**$ 5,133,228**	**12,394,552**
Total net assets with donor restrictions	**$ 7,239,140**	**14,313,782**

Included within the 38 Preble Street Building and Operating fund are funds intended to supplement the budget of the Teen Services programs, as needed, in future years.

Board-designated net assets consisted of the following at June 30:

	2023	2022
Board-designated quasi endowment	$ 1,488,548	1,356,278
Totals	**$ 1,488,548**	**1,356,278**

RESTRICTIONS AND LIMITATIONS OF NET ASSET BALANCES, CONTINUED

The sources of net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by the donors were as follows:

Purpose restrictions accomplished:

	2023	2022
Street outreach collaborative	$ 106,645	39,050
MSHA - Elena's Way	48,219	-
Capital campaign - FSH	474,361	-
Capital campaign	3,579,749	1,442,063
Capital campaign – PP&E	5,564,465	-
Veterans services	11,920	-
Elena's Way	62,263	-
Anti-trafficking	201,871	1,804
Community advocacy	26,132	51,070
Florence House	36,420	112,307
Food programs	803,049	1,183,503
Health services	31,100	140,245
Teen Center	60,874	94,055
Homeless voices for justice	-	5,062
Maine hunger initiative	-	180,043
Joe Kreisler shelter	-	90,065
Other	1,340	44,846
Totals	**$ 11,008,408**	**3,384,113**

RENTAL INCOME

Preble Street and Subsidiary owns and operates two buildings in Portland, Maine that house Preble Street and Subsidiary's programs as well as various other social welfare programs provided by other nonprofit and governmental agencies. These agencies are tenants-at-will and pay monthly stipends to help support the costs of occupying the facilities. During the years ended June 30, 2023 and 2022, total stipends amounted to $12,540 and $12,240, respectively.

LIQUIDITY AND AVAILABILITY OF RESOURCES

Preble Street and Subsidiary has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditure:

	2023	2022
Cash and cash equivalents	$ 4,326,790	3,892,482
Accounts receivable	194,159	65,085
Grants receivable	3,384,364	2,588,555
Total	**$ 7,905,313**	**6,546,122**

LIQUIDITY AND AVAILABILITY OF RESOURCES, CONTINUED

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. Grants receivable are subject to implied time restrictions but are expected to be collected within one year.

Preble Street and Subsidiary's endowment funds consist of donor-restricted endowments and Board-designated quasi-endowment. As described in the "Endowment" footnote, Preble Street and Subsidiary's Board of Directors has adopted an endowment spending policy under which the endowment funds can be spent up to an annual cap calculated at five percent of the average total fund value, as of the end of each of the immediately preceding four fiscal years, net of fees and all other expenses.

Preble Street and Subsidiary has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As more fully described in the "Line of Credit" note, Preble Street and Subsidiary has a committed line of credit which it could draw upon in the event of an unanticipated liquidity need. Additionally, although Preble Street and Subsidiary does not intend to spend from its quasi-endowment fund other than amounts appropriated for general expenditure as part of its annual distribution, amounts from its quasi-endowment funds could be made available if necessary.

METHOD USED FOR ALLOCATION OF EXPENSES

The consolidated financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Those expenses include salaries, payroll taxes and employee benefits. Each of these expenses are allocated monthly based on FTEs at month-end, and a percentage of time spent across functional categories. Professional fees, office supplies, telephone, postage, staff development, occupancy, printing, travel, and other, are allocated based on direct expenses plus a monthly allocation of overhead costs.

LIMITED LIABILITY COMPANY

On November 11, 2019, Preble Street formed and became the sole member of a limited liability company named "55 Portland Preble Street, LLC" (the Company). Preble Street owns a 100% interest in the Company, and also serves as the manager of the Company. The Company was formed for the purpose of owning and managing real estate, and any other business, as permitted by Maine law, and as approved by the sole member (Preble Street).

REVENUE RECOGNITION

During the years ended June 30, 2023 and 2022, the Organization had contract revenue consisting of the following:

	2023	2022
Fee for service	$ 1,060,475	480,860
Rental income	12,540	12,240
Total contract revenue	**$ 1,073,015**	**493,100**

REVENUE RECOGNITION, CONTINUED

At June 30, 2023 the Organization had contract assets consisting of accounts receivables in the amount of $29,330, pertaining to fee for service revenue. At June 30, 2022, the Organization had contract assets consisting of accounts receivables in the amount of $250, pertaining to rental income. For each of the years ended June 30, 2023 and 2022, goods and services provided to customers included access to services, and access to rental units. To best match the timing of the transfer of goods or services, the Organization recognizes revenue from contracts with customers when performance obligations are satisfied, which is at the time services are provided for fee for service income and monthly for rental income. All prices are fixed and there are no financing terms. There are no significant warranties of return, refund, or discount obligations related to any contracts with customers. For each of the years ended June 30, 2023 and 2022, the greatest economic factor effecting contract revenue has been the state of the economy and inflation.

Contract transaction prices, such as fees for services and rental rates, include management's judgment of variable consideration, which includes incentives and rebates. Based on available information, management must include an estimate of any variable consideration, if applicable, when determining the contract transaction price. There were no such variable considerations in determining contract transaction prices.

RESTRICTED GRANT FUNDS USED TO PURCHASE LONG-LIVED ASSETS

During fiscal year 2022, the Organization undertook the renovation of the former Resource Center and converted it into Elena's Way, a low-barrier, 24-hour shelter for up to 40 clients, with staff and services on site, to ensure warmth, safety, and intensive services to up to 40 people of all genders experiencing homelessness and complex physical and behavioral health needs who cannot access any other shelter. The shelter opened in the fall of 2022.

In conjunction with this renovation, the Organization used certain federal grant funds to purchase real property which has been subsequently converted into a transitional housing facility. The amount of such grant funding was $1,928,797. As the underlying grant agreement requires the facility to be used for a certain stated purpose for a minimum of 30 years, the net assets arising from this grant have been classified as net assets with donor restrictions that are temporary in nature, and will be reclassified as net assets without donor restrictions over the required term of the specified use noted above, in accordance with accounting principles generally accepted in the United States of America. For the year ended June 30, 2023, the amount of such reclassification was $48,219, leaving a balance of $1,880,578 included in net assets with donor restrictions that are temporary in nature at June 30, 2023. As construction of the building was not completed as of June 30, 2022 and the related use of facility requirements did not begin until the shelter opened, the $1,928,797 of funds received is included in deferred revenues on the accompanying consolidated statement of financial position as of June 30, 2022.

RECLASSIFCATION OF NET ASSETS

During the year ended June 30, 2023, it was noted by management of the Organization that certain funds received for the capital campaign to be used for operating purposes were not released from restriction after the funds were used during fiscal 2022 and 2021. As a result, a reclassification from net assets with donor restrictions to net assets without donor restrictions, in the amount of $1,442,063, is presented on the statement of activities for the year ended June 30, 2023.

PRIOR PERIOD ADJUSTMENT

During fiscal 2023, it was discovered by management that in the prior year funds received from a grantor were overstated in the amount of $79,277 and is not expected to be received. As such, a prior period adjustment has been presented in the fiscal 2023 financials to properly adjust the net assets with donor restrictions and related grant funds balance for fiscal 2022.

SUBSEQUENT EVENTS

In accordance with FASB ASC 855-10 *Subsequent Events*, management has evaluated subsequent events for possible recognition or disclosure through March 13, 2024, which is the date these consolidated financial statements were available to be issued.

Community Development Block Grant
City of Portland
Social Service Application 2025-2026

PROJECT TIMELINE

Preble Street Food Programs

Project Timeline:

CDBG grant funds will be used to support Preble Street Emergency Food Programs (PSEFP) operations for one year. PSEFP is an ongoing program and is fully operational. There will be no delay in implementation.

Internal Revenue Service

Date: September 2, 2005

PREBLE STREET
PO BOX 1459
PORTLAND ME 04104-1459

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Mr. Vogelpohl 31-03888
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
01-0418917

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on July 1, 2004. We have updated our records to reflect the name change as indicated above.

In October 1990 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Overview

Completed by development@bgcmaine.org on 11/10/2024 7:17 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

Overview

Please provide the following information.

City of Portland
CDBG Social Services
Program

Housing & Economic Development Department
HCD Program Manager
389 Congress St
Portland, ME 04101
207-874-8731
cdbg@portlandmaine.gov

INTRODUCTION

The City of Portland CDBG program seeks to foster innovative and creative programs that address the critical issues facing the City of Portland. The CDBG funds should be seen as seed money for starting or expanding programs. The purpose of our funding is to help get a program off the ground or successfully expand, all while prioritizing impact to low and moderate income residents of Portland. We strongly encourage new programs to apply for CDBG funding.

Before completing this application for funding, all applicants must read the Community Development Block Grant Policies, which can be found at our website. The policies contain eligibility for funding, allowable expenses, scoring and selection process procedure, etc. Points may be deducted if your application does not adhere to the Policies.

☑ **I acknowledge that I have read and understood the Community Development Block Grant (CDBG) Policies. I agree to adhere to all the terms, conditions, and requirements outlined in these Policies. If awarded CDBG funding, I commit to following these guidelines throughout the implementation of the funded project.**

☑ **I understand that non-compliance with the CDBG Policies may result in the withdrawal of funding, the requirement to return disbursed funds, or other penalties as outlined by the program.**

A. Agency Information

Completed by development@bgcmaine.org on 11/18/2024 1:29 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

A. Agency Information

Please provide the following information.

AGENCY INFORMATION

A.1. Agency Name
Boys and Girls Clubs of Southern Maine

A.2. Mailing Address
277 Cumberland Avenue Portland, ME 04101

A.3. Federal ID Number
01-211543

A.4. Unique Entity Identifier- SAM.GOV
JF63NMGCUUE3

APPLICATION POINT OF CONTACT

A.5. Name
Maggie Hendricks

A.6. Phone
(207) 874-1069

A.7. Email
development@bgcmaine.org

EXECUTIVE DIRECTOR

A.8. Name
Brian Elowe

A.9. Phone
(207) 874-1069

A.10. Email
belowe@bgcmaine.org

PROJECT DIRECTOR

A.11. Name
Erin Giwer

A.12. Phone
(207) 874-1069

A.13. Email
egiwer@bgcmaine.org

FINANCIAL DIRECTOR

A.14. Name
Julie Montefesco

A.15. Phone
(207) 874-1069

A.16. Email
jmontefesco@bgcmaine.org

B. Project Information

Completed by development@bgcmaine.org on 11/18/2024 3:03 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

B. Project Information

Please provide the following information.

B.1. Program Name (Note: If you are applying for funding for multiple programs, please submit an application for each distinct program)
Portland Boys and Girls Club Transportation Program

B.2. Primary Address Services Are Delivered
277 Cumberland Avenue Portland, ME 04101

B.3. Are there additional service address?
No

B.4. HUD National Objective
There are two approaches for meeting the Low to Moderate Income qualifications. Please select the applicable National Objective:

- **Low to Moderate Income Limited Clientele (LMC): Limited Clientele activities benefit a specific targeted group of persons of which at least 51% must be LMI based on HUD's annual limits. In order to meet the LMI Limited Clientele criteria, the activity must either collect income documentation/screening for each client or serve a population presumed by HUD to be LMI (including abused children, elderly persons, battered spouses, homeless persons, severely disabled adults, illiterate adults, persons living with AIDS, and migrant farm workers.)**
- **Low to Moderate Income Area Benefit (LMA): Area Benefit activities must be available to all residents of an area where at least 51% of the residents are LMI based on HUD's data of eligible areas over 51%. The area must be clearly delineated by the grantee and must be primarily residential.**

Select which National Objective this program activity will address:
Low and Moderate Income Clientele (LMC)

Does this activity primarily benefit a population that HUD presumes to be low to moderate income, including abused children, elderly persons, battered spouses, homeless persons, illiterate adults, severely disabled adults, persons living with AIDS, and migrant farm workers?
Yes

Please check the appropriate populations

☐ **Abused Children**

☐ **Elderly Persons**

- ☐ **Battered Spouses**
- ☑ **Homeless Persons**
- ☐ **Illiterate Adults**
- ☐ **Severely Disabled Adults**
- ☐ **Persons Living with AIDS**
- ☐ **Migrant Farm Workers**

B.5. HUD Program Objectives
Indicate which HUD program objective this program will address:
Creating Economic Opportunity

B.6. Priority Impact Level
The City of Portland CDBG Goals and Priorities:

- **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods- Invest in infrastructure to improve neighborhood assets and build strong, safe, accessible and vibrant neighborhoods. Improve accessibility through ADA compliance. Build sidewalks and trails to improve connectivity, increase the use of bicycles as a mode of transportation, and redevelop streetscapes to create shared streets for cars, bikes, and pedestrians that integrate with the fabric of the neighborhood. Support programs that increase safety in neighborhoods for residents and visitors. Invest in programs and services that address the specific needs of members of the community. Encourage programs that build a sense of inclusiveness, safety, and security within individual neighborhoods.**
- **Housing Availability-Increase housing availability and affordability- Increase housing availability and affordability to all Portland residents regardless of income, race, ethnicity, and family size. Encourage housing development by removing barriers to traditional urban housing types while ensuring the inclusion of workforce housing in significant development projects.**
- **Economic Opportunity- Create economic opportunities to transition people out of poverty- Invest in Portland businesses to enable them to expand to create jobs. Invest in persons wanting to create microenterprises. Engage job seekers in a continuum of services to increase their professional capacity, financial stability, and ability to maintain employment. Focus on difficult to employ populations including homeless, new Americans and single parent head of households. Combine resources and build partnerships between public and private entities to provide opportunities to transition Portland residents out of poverty to sustainable employment and financial stability.**
- **Address the Needs of the Growing Homeless Population- Prevent and reduce homelessness - Prevent individuals and families from becoming homeless and entering into the shelter system. Rapidly rehouse those who enter the shelter system. Provide necessary resources to assist vulnerable population's transition out of homelessness, including housing opportunities for chronically homeless or long-term stayers at homeless shelters.**
- **For more detailed information, please review the Needs-Goals-Priorities Table**

Select the primary goal your program or project addresses:
Economic Opportunity: Create economic opportunities to transition people out of poverty

Beneficiaries

B.7. Describe the beneficiaries or clients served by the program.
The Boys and Girls Clubs of Southern Maine's Portland Clubhouse transportation program serves elementary and

middle school-aged members who need reliable transportation to attend club programs. This service is essential for the club’s youngest members, who make up more than half of the 890 youth enrolled. These children come primarily from very low-income households (88%), and many face significant challenges, with 18% experiencing homelessness or living in temporary housing. The Portland Clubhouse also reflects Portland's diversity, with 73% of members identifying as Black or African-American, 6% Hispanic or Latino, and others from a range of backgrounds. This transportation service is vital, ensuring safe access to programs that support these youth academically, socially, and emotionally.

B.8. How many will be served by the proposed program? (unduplicated -per year)
225

B.9. How many are low to moderate income residents of Portland?
225

B.10. What percentage of total clients are low to moderate income residents of Portland?
100.00%

Units of Service - The CDBG program provides quarterly reimbursements for your expenditures as long as your units of service reported are proportional to your expenditures. Therefore, your units of service should be a measure which is proportionate across the grant term and proportionate to your expenditures. For example, an hour of staff time or bed nights in a shelter are common units of service.

B.11. Describe the type of unit of service provided by the program.
The unit of service provided by the Boys and Girls Clubs of Southern Maine’s transportation program is a one-way trip for a member to or from the club. This unit reflects the direct service of transporting youth safely between the club and their homes or schools.

B.12. How many units of service will be provided by the program?
27,916

Budget and Organizational Questions

B.13. What percentage of the total budget is CDBG?
3.75%

B.14. What is the amount of other federal funds you have estimated and committed to this program budget?
$0.00

B.15. What is the amount of state/local funds you have estimated and committed to this program budget?
$0.00

B.16. What is the amount of private funds you have estimated and committed to this program budget?
$144,845.38

B.17. In your organization's preceding completed fiscal year, did it receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
No

B.18. Does the public have access to information about the compensation of the executives of your organizations

through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?
Yes

Program Objectives and Outcomes

B.19. Program Objectives
The primary objective of the Boys and Girls Clubs of Southern Maine's transportation program is to provide safe, reliable transportation for elementary and middle school members from their schools or neighborhoods to the club and back home. This ensures that youth, especially those from low-income and underserved backgrounds, have consistent access to afterschool programs, meals, and academic and career readiness support, while giving parents the ability to work during club hours.

B.20. Program Outcomes
The primary anticipated outcome of the transportation program is a 22% increase in average attendance among elementary and middle school members who rely on transportation, ensuring they have consistent access to the club's programs and services. Additionally, the program aims to expand pickup and drop-off sites and routes, enhancing accessibility for youth throughout the Portland community and reaching more families in need.

B.21. Employees
Program specific, not for the entire organization.

	Totals
How many employees are currently employed in this program?	3
How many employees will be employed in this program if it receives CDBG funding?	4
How many employees will be employed in this program if it does not receive CDBG funding?	3

Documentation

B.22. How will the beneficiaries' information be collected and documented?
Member information for the Boys and Girls Clubs of Southern Maine's Portland Clubhouse is collected and documented using KidTrax, a membership management system. KidTrax enables the club to efficiently manage member data, and attendance records, by utilizing membership cards and barcode scanners for accurate tracking. Member demographics, attendance, and other relevant details are stored in a secure master database.

B.23. How will the units of service be tracked and documented?
The units of service, defined as one-way trips, will be tracked and documented through the use of rosters and tracking sheets. To ensure member safety, each member is assigned to an approved route and their name is checked by a staff member during pickup and drop-off. This process verifies that members are safely transported to their intended destination, providing a clear and accurate record of each one-way trip completed as part of the transportation program.

B.24. How will the outcomes be measured, collected, and documented?
Outcomes for the transportation program, such as increased attendance and expanded accessibility through additional routes, will be measured by tracking daily ridership logs and attendance records at the club. Rosters are collected weekly to document the number of rides provided, allowing the program to analyze trends in attendance and service reach. Comparing attendance data over time will help assess any increase in average attendance among members who rely on transportation. Additionally, records of new or expanded routes will document the program's progress in improving accessibility for youth across Portland.

C. Narrative

Please provide the following information.

C.1. Program Description

Describe the Program being proposed.

For more than 115 years, BGCSM has been at the heart of the community and youth services in Portland with equity at the core of what we do. We opened our doors at our Cumberland Ave location in 1909. We opened our South Portland Clubhouse in 1974, expanded to Auburn in 1995, and launched a Teen Program in the Lewiston Armory in 2022. Our targeted, age-specific programs encompass future planning and aspiration-building for members between the ages of 6-18. Our programs offer practical help and mentoring for college/career planning, daily academic support to build on school day lessons, and enriching literacy and STEM opportunities. Our four program pillars include: academics, arts, leadership, and health and wellness, which are implemented into our daily programming and delivered across our elementary, middle and high school members. At the Portland Club, members access essential programs that enhance their academic, social, and personal development. Two noteworthy programs include Brain Gain, a summer learning loss prevention program, and Bridge to Success, which fosters career exploration and skills development for teens. For many families, BGCSM provides essential afterschool care, giving working parents confidence that their children are in a safe, enriching environment where they receive meals, mentorship, and academic support. To ensure consistent access to these resources, BGCSM operates a transportation program that serves a majority of the Portland Club’s attendees, providing critical access for youth who might otherwise be unable to participate. Currently, BGCSM transports an average of 100 members daily from eight designated pickup sites including Reiche Community School, East End Community School, Ocean Avenue Elementary School, Gerald E. Talbot Community School, and King Middle School as well as the Frances Ward Shelter, a transitional housing facility for mothers and their children. Of the members transported, 50-60 rely on BGCSM for their return trip each evening, ensuring their safe journey home. This year the need for transportation has significantly increased, stretching us far beyond historical service through our transportation program. BGCSM is seeking CDBG funding to meet this growing demand. We will need to lease two additional vans, 1 additional van driver, and increase the percentage of time our Clubhouse Operations Director spends coordinating and tracking transportation logistics with our partners and members' families. This expansion will increase capacity, allowing BGCSM to serve more students across Portland, including those from additional schools that have requested pickup services. By extending its reach, BGCSM aims to provide low-income families with vital support, breaking down transportation barriers and creating new pathways to opportunity for Portland’s most vulnerable youth. Through this expanded transportation program, BGCSM will strengthen its role as an essential resource for both children and parents in Portland, fostering stability, economic opportunity, and community resilience. At this time, despite multiple requests from additional schools and community organizations for transportation services to the Club, BGCSM has reached its capacity for transportation with four vans at the Portland Club. With eight pickup locations, our van drivers are now making multiple trips between these locations and the Portland Club. Currently, staffing is limited and if a van driver is out due to illness, program staff must cover transportation, leaving programming staff short.

C.2. Community Need Description

Describe the scope of the community problem or need the program addresses. Reference plans, reports, data, or past experience as applicable.

BGCSM addresses a critical need for safe spaces for youth in Portland; in Southern Maine, approximately 20,000 children are left unsupervised after school each day, lacking access to the enriching opportunities available to their peers with greater resources. For many low-income and underserved families in Portland, afterschool programs that provide academic, social, and personal development support are financially out of reach or logistically inaccessible, leaving too many children left out and left behind. BGCSM plays a pivotal role in bridging this gap by offering a barrier-free, safe space with trusted staff on board. BGCSM programming positively impacts youth: 77% of members report improved relationships with adults, 71% have better perceptions of opportunities, and 80% feel on track to attend college. Additionally, data shows that 90% of BGCSM members who attend club programming regularly graduate on time and avoid risks such as drug use and teen pregnancy. The need for transportation to these vital programs has increased dramatically. The Portland Club is the primary destination for youth from surrounding neighborhoods. We recently consolidated our programs in the Riverton and Sagamore communities to ensure equity and access to high level programming and recreational opportunities available at our Portland Club. We are now serving more children from those communities, and we provide a majority of them with transportation to ensure no family that wants their child to participate in our programs is unable to do so. Through our own experience, we know that most of the youth who rely on transportation would not be able to attend the club without it. These members are often from very low-income households, where transportation is a critical link to accessing opportunities that would otherwise be out of reach. Economic data underscores these needs. Although Cumberland County's child poverty rate is 6.8%, the strain on low-income families remains significant, with about 12% of households spending over half their income on housing, limiting their ability to afford other essentials, including transportation (Cumberland County Health Profile, October 2024). Additionally, 2.8% of households lack access to a vehicle, while food insecurity affects 10.6% of the population, adding further hardship for many families (Maine Kids Count Report, 2024; Cumberland County Health Profile, October 2024). 1 in 6 Maine children – nearly 40,000 in total – are food insecure. Cumberland County is home to 20.1% of these children. Though this data is at the County level, the City of Portland is the most densely populated region of Cumberland County. Where these issues are often magnified in these more densely populated areas, the Portland Club's Transportation Program directly addresses barriers by offering safe, reliable transport for over 100 members each day, including children from transitional housing such as the Frances Ward shelter.

C.3. Measurable Community Impact

Describe program outcomes and the impact it will have on the community. Include how progress will be evaluated in reaching these goals

The Boys and Girls Clubs of Southern Maine (BGCSM) transportation program will have a measurable impact on the Portland community by increasing access to safe, enriching afterschool programs for low-income and underserved youth. By providing reliable transportation, the program removes barriers that prevent children from participating in transformative activities that foster academic success, personal growth, and social-emotional development. The program's primary outcomes include increased program attendance, relieving hardship on working-class families, while influencing greater outcomes for youth. Leasing two additional vans will allow BGCSM to increase attendance by 22% among elementary and middle school members who rely on transportation. By establishing new routes and/or pickup locations, the program will ensure that more youth across Portland, including those from underserved neighborhoods and transitional housing like Frances Ward, can attend the Portland Club. At the community level, reliable transportation to programming enables parents and guardians to work during Club hours, knowing their children are in a safe, supportive environment. This service directly benefits families facing financial hardships, offering a pathway out of poverty through our programs that provide children with foundational needs such as daily meals and social and emotional support while giving our members the tools and access to opportunities needed for long-term success. The average cost of out-of-school programming averages to $15,200 annually for afterschool programs, summer camps, tutoring, meals, art classes, and sports leagues. For low income families, these costs are simply out of reach. During this time, the Transportation Program ensures that 125 youth can attend the Club daily, including 50-60 members who receive rides home each evening. BGCSM has received several requests for an expansion of transportation pickup locations to serve more youth, and while the infrastructure exists to expand transportation, additional funding is necessary to make the expansion. Progress will be evaluated using several measures. Attendance data collected through daily transportation rosters and tracking sheets will track participation trends with a goal of increasing average attendance by 22%. The addition of new routes and the number of youth served through this expansion will be documented to assess accessibility improvements. Surveys from families and guardians will evaluate the program's impact on family stability and identify opportunities for further improvement. Quarterly impact reports summarizing attendance, route expansions, and family feedback will track progress toward goals and guide adjustments to enhance program effectiveness. By expanding its transportation capacity, BGCSM will reach more youth in need, ensuring that financial or logistical barriers do not prevent access to critical resources that support academic and personal success.

C.4. Goal

Choose and describe how this program meets one of the goals of the CDBG program:[**(See table here).**]

1. **Neighborhood Investment and Infrastructure - Create strong, safe, accessible and vibrant neighborhoods**
2. **Housing Availability –Increase Housing availability and affordability**
3. **Economic Opportunity – Create economic opportunity to transition people out of poverty**
4. **Address the needs of the growing homeless population- prevent and reduce homelessness**

The Boys and Girls Clubs of Southern Maine's (BGCSM) transportation program directly supports the Economic Opportunity goal by providing critical resources that help transition families out of poverty. For many low-income families, access to safe and reliable afterschool transportation is essential for both economic stability and youth development. By ensuring that elementary and middle school children can access the Portland Club, the transportation program enables parents to work during Club hours while their children are being cared for in a safe, supportive environment where they are receiving meals, academic support, and enrichment activities. This service is particularly impactful for families facing financial challenges, as many do not have access to safe, supervised afterschool options. Without BGCSM's transportation program, many of these parents would face reduced work hours or even job instability due to the lack of affordable childcare and afterschool care. The average cost of out-of-school care is staggering, totaling approximately $15,200 annually for afterschool programs, summer camps, tutoring, meals, art classes, and sports leagues. The Boys and Girls Clubs of Southern Maine (BGCSM) eliminates these financial barriers by providing these essential services, leveling the playing field for youth from all economic backgrounds. Additionally, by providing transportation, the program ensures that children have access to meals and educational support, which may not be readily available at home due to financial or logistical constraints. For youth, the benefits of participating in BGCSM's programs extend beyond academic and social support. The Club's resources and mentorship help build a foundation for long-term economic stability by fostering essential life skills, career readiness, and a positive outlook for their future. By giving children opportunities to thrive and relieving parents of the worry over afterschool care, BGCSM's transportation program removes barriers for low income and working families, supporting family stability and laying the groundwork for breaking cycles of poverty.

C.5. Priority Impact Level

Choose and describe how this program best addresses one of the priority impacts level activities from the selected goal in the question above: :

1. **Neighborhood Investment and Infrastructure- Create strong, safe, accessible and vibrant neighborhoods. Eligible programs and activities include but are not limited to: Community policing, public infrastructure in target neighborhoods. Accessibility/ADA compliance, alternative modes of transportation; PRIORITY: Park and recreation facilities, historic preservation, tree planting, and non-profit rehab, inclusive and diverse**

community centers and engagement programs, senior services, disability services, public infrastructure outside of the targeted neighborhood.**

2. **Housing Availability- Increase housing availability and affordability. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Housing rehabilitation, adaptive reuse of housing, housing retention; PRIORITY: Rental assistance programs, environmental testing and remediation, energy efficiency/weatherization, fair housing activities, heating and fuel assistance, tenant landlord counseling services, and legal services.**
3. **Economic Opportunity- Create economic opportunity to transition out of poverty. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Job creation, microenterprise assistance, career advancement services (education, job training, GED attainment, ESL, etc.), Job retention support services (childcare vouchers, housing counseling, transportation assistance, etc.) PRIORITY: Façade improvements, and financial stability services (budgeting, financial planning, tax preparation, etc.).**
4. **Address the Need of the Growing Homeless Population- Prevent and reduce homelessness. Eligible programs and activities include but are not limited to; HIGH PRIORITY: Food assistance, shelter services, mental health service, substance use disorder services, housing and housing services for long-term shelter consumers, emergency services to prevent homelessness; PRIORITY: Rental assistance, and at risk youth services.**

The Boys and Girls Clubs of Southern Maine's (BGCSM) transportation program addresses the Economic Opportunity goal by providing a High Priority Impact service: transportation assistance that directly supports job retention for low-income parents and guardians. For many families in Portland, securing safe and reliable afterschool transportation is not just beneficial—it's essential. The lack of affordable, supervised afterschool options forces some parents to reduce work hours or forgo job opportunities altogether, creating a cycle that traps families in poverty. By offering transportation to and from the Portland Clubhouse, BGCSM empowers parents to work confidently, knowing their children are safe, engaged, and well-cared-for. The Club provides meals, academic support, and enrichment activities that support children's growth and relieve families of the financial and logistical burdens associated with afterschool care. This transportation program, therefore, becomes a powerful tool for job retention support, ensuring that parents can maintain stable employment and work toward financial independence. A critical component of BGCSM's support for low-income families is the provision of hot meals five days a week. With food costs having increased by 25.8% since November 2020, low-income families have been stretched even further than before. Meals provided by the Boys and Girls Club significantly reduce household expenses, alleviating financial stress for families already managing tight budgets. The benefits of this program extend beyond immediate economic support. For the children, consistent access to BGCSM's services helps develop academic skills, fosters social-emotional growth, and instills a vision for future success—all critical elements for breaking the cycle of poverty. By prioritizing transportation assistance, BGCSM's program enables both present stability for families and long-term community impact, as children from underserved backgrounds gain the tools to pursue brighter futures. This alignment with the High Priority Impact Level of the Economic Opportunity goal highlights the program's essential role in advancing economic resilience in Portland.

C.6. Guiding Principles

Describe how the program meets each of the following Guiding Principles: Priority to Lower Incomes, Diversity and Inclusiveness, Consistent with City Goals and Initiatives:

1. **Consistent. All projects and programs will be reviewed with respect to the Consolidated Plan and other HUD requirements; City goals, priority impact levels, and other CDBG or HOME investments. Proposals should be coordinated with relevant City Departments where appropriate and align with City initiatives. City plans can be found online at Portland's Housing Community Development Website**
   Measurable Community Impact. Programs and projects will be evaluated based on how well they create a significant and measurable community impact.
2. **Diversity and Inclusiveness. Programs and projects shall address diversity and be inclusive in order to**

engage differences and create a culture of belonging.

3. **Priority to Lower Incomes. Priority will be given to projects and programs that serve the lowest income persons.**
4. **Leveraged Funding. CDBG should not be the only source of funding for a program or project; leveraging other funds is essential.**

   Consistent with City Goals and Initiatives, BGCSM's transportation program aligns with the 2022-2026 Portland Consolidated Plan, which prioritizes economic opportunity, educational access, and youth support to foster community resilience. By ensuring that low-income youth can access after-school programming, BGCSM supports job stability for parents who can work during Club hours, promoting economic resilience. This program helps break cycles of poverty, aligning with city goals of enhancing educational access and equal opportunity, especially for underserved families. Measurable Community Impact - The transportation program has a measurable impact, consistent with the Consolidated Plan's focus on economic opportunity and resilience. By providing reliable transport, the program expects to increase attendance among transported members by 22% and expand routes to underserved areas. Improved job stability for parents is another key outcome, as access to after-school care allows them to work consistently. BGCSM will track progress through attendance records, family surveys, and quarterly reports to maintain accountability and enhance program effectiveness. Diversity and Inclusiveness - BGCSM's transportation program actively supports Portland's diverse youth population, creating a culture of inclusion. The Portland Club's membership is 73% Black or African American, 6% Hispanic or Latino, and 2% Asian. By providing transportation, BGCSM ensures that these members, often from very low-income backgrounds, have equal access to a safe, supportive environment. This commitment aligns with the Consolidated Plan's emphasis on diversity and belonging in community services. Priority to Lower Incomes - The program prioritizes low-income families, directly addressing the Consolidated Plan's goal of lifting residents out of poverty. Of BGCSM's members, 88% come from very low-income households. The transportation service removes barriers to afterschool access, enabling youth to receive meals, academic support, and enrichment opportunities that contribute to long-term personal and academic growth. Without this service, many would lack access to these vital resources. Leveraged Funding - BGCSM leverages multiple funding sources, including grants, donations, and partnerships, to support the sustainability of its transportation program. While CDBG funding is essential for expansion, BGCSM's reliance on diverse funding streams ensures program resilience and maximizes CDBG's impact.

C.7. Partnerships, Collaboration, and Outreach

If applying as a partnership, please describe the nature of the partnership, who is involved, and what agreement there is among partners. Partnerships are two or more organizations or businesses who will share valuable resources, work together toward a common goal, and increase efficiency in providing services.

If applying as a single entity please describe collaboration between service providers; coordination of services; or outreach to the community.

Include any additional collaboration, coordination or outreach as relevant to ensure there is no duplication of services.

The Boys and Girls Clubs of Southern Maine (BGCSM) transportation program operates as a single entity, but its success relies on strong collaboration with Portland Public Schools and community organizations. BGCSM currently provides transportation for students from Reiche Community School, East End Community School, Ocean Avenue Elementary School, Gerald E. Talbot Community School, and King Middle School. Several additional schools have requested BGCSM to provide pickups, including Presumpscot Elementary School, Lyman Moore Middle School, Lyseth Elementary School, Rowe Elementary School, and Lincoln Middle School. While BGCSM strives to expand its reach, logistical challenges such as overlapping pickup times and limited seating capacity in vans make it difficult to accommodate all requests. BGCSM must often schedule multiple trips due to the limited number of drivers and vans available despite the community's need to offer more transportation services. BGCSM also partners with the Frances Ward Shelter to support youth from transitional housing, guaranteeing these vulnerable children have access to safe, supportive afterschool programming. Through its partnerships with Portland Public Schools and the Frances Ward Shelter, BGCSM maximizes its resources, targeting high-need areas and preventing service duplication. This coordinated approach enables BGCSM to offer a vital transportation solution, ensuring that children from low-income and transitional housing backgrounds can access essential enrichment programs, meals, and academic support despite logistical constraints.

C.8. Readiness to Proceed

Describe the program's timeline with specific dates and times, including start dates, end dates and milestones as applicable.

The Boys and Girls Clubs of Southern Maine (BGCSM) transportation program is prepared to launch promptly upon funding approval, with an anticipated start date in July of 2025. The timeline below outlines anticipated key milestones and program activities: Program Start Date: July 1, 2025, Initial funding will support leasing additional vans, hiring or adjusting staff as necessary, and finalizing route logistics in collaboration with Portland Public Schools and the Frances Ward Shelter. Van Leasing and Route Coordination Setup: July 1 - July 31, 2025, BGCSM will finalize van leases and coordinate with partner schools and community organizations to confirm pickup and drop-off times. Service Expansion Launch: August 1, 2025, Expanded transportation services will officially begin, adding new routes or pickup points to extend BGCSM's reach and increase access to the Portland Club. Quarterly Program Reviews: October 15, January 15, and April 15, Quarterly reviews will evaluate ridership, route efficiency, and any additional needs. Adjustments to routes or schedules will be implemented as necessary based on attendance data, community feedback, and demand. Final Evaluation: June 30, 2026, The program year will conclude with a comprehensive evaluation, including a review of attendance records, family feedback, and program impact. This final assessment will guide planning and improvements for the subsequent program year and inform fundraising needs to sustain transportation offerings for members.

C.9. Experience Providing Service

Describe your organization's experience in delivering and managing this or similar programs.

Please summarize current licensing and accreditations obtained.

The Boys and Girls Clubs of Southern Maine (BGCSM) has over 115 years of experience delivering high-quality youth services and managing community-focused programs in Portland and beyond. Since opening our doors at our Cumberland Avenue location in 1909, BGCSM has expanded to serve additional communities, including launching our South Portland Clubhouse in 1974 and an Auburn site in 1995. Today, we operate five sites including a teen program at the Lewiston Armory and an on-site program at King Middle School, with several developed in collaboration with local housing authorities and schools to meet the specific needs of underserved neighborhoods. BGCSM is the only afterschool opportunity that has invested in comprehensive transportation for participants, working with schools and families to eliminate all barriers to participating in our programming. BGCSM's programs are designed with a core focus on equity, ensuring that children from all backgrounds have access to safe, supportive environments where they can learn, grow, and thrive. Our experience in transportation services has grown alongside our commitment to removing barriers for youth. We provide daily, reliable transportation for youth from schools and community centers, demonstrating our capability to manage logistical complexities and prioritize safety. Currently, BGCSM holds all necessary licenses and meets local and state requirements for operating youth programs. Our staff are trained to uphold high standards of safety and accountability, supported by policies and practices that reflect best practices in youth services. Through our longstanding service, strong community partnerships, and focus on inclusivity, BGCSM is uniquely equipped to manage and expand programs that meet the needs of Portland's youth and families.

C.10. Financial Need

Describe why CDBG funds are necessary to this program.

How will this program continue if CDBG funding is not awarded?

CDBG funds are essential for the Boys and Girls Clubs of Southern Maine (BGCSM) to expand its transportation program and meet the growing demand for youth access to afterschool programs. The requested funding will allow BGCSM to lease additional vans and increase the capacity of logistics and driving, expanding transportation services to additional schools and high-need areas in Portland. BGCSM's transportation program is uniquely and intentionally individualized, with members picked up from their school and dropped off directly at their homes. While this more hands-on service requires additional time, planning, and coordination with families, it ensures their safety particularly during evening drop-offs and provides peace of mind for parents. This tailored approach is critical, especially as daylight hours decrease and parents rely on BGCSM to ensure their children are not walking home in the dark. However, the individualized nature of this service, combined with the growing demand, makes it essential to have additional vans and staffing to support the program's continued success. When drivers are not available, program staff must fill in, which can compromise supervision at the Club and create safety concerns. CDBG funds will allow access to more reliable vehicles, trained drivers, and operational support needed to ensure high-quality, safe child transportation. Without CDBG support, transportation services would continue at a base level, remaining stagnant despite the increased need and delaying the additions of new partner sites. Eager members would remain on a waiting list until transportation becomes available. This limited capacity would restrict BGCSM's ability to serve potential new members from schools and organizations requesting transportation assistance, leaving many youth without a safe, reliable means to access the Club. For youth from low-income families, access to BGCSM's programs can have a transformative impact on their educational and personal development. Without the necessary transportation, these youth may miss out on enrichment opportunities, meals, and academic support, potentially affecting their future success and stability. CDBG funds will be critical to ensuring that BGCSM can meet current demand and extend services to Portland's most vulnerable youth, maximizing the program's impact on families and the broader community.

C.11. Leveraged Funding Narrative

Describe all other sources of funding for this program or project. Identify which sources are secured and which are projected. Include in-kind donations that may be used to supplement expenses where applicable.

The Boys and Girls Clubs of Southern Maine (BGCSM) uses unrestricted donations to supplement expenses for its transportation program. These donations are secured through ongoing fundraising efforts and provide critical support for program operations. While CDBG funds will cover a portion of the program's expansion costs, the flexibility of unrestricted donations allows BGCSM to address unexpected expenses and ensure the program's continued success. BGCSM does not currently utilize other restricted funding or in-kind donations for this program.

C.12. Budget Narrative

Provide a narrative explaining the budget and expenses for the program. Describe exactly what and who CDBG will

pay for in this program.

If this program was funded by CDBG in the previous year, you must explain why the increase is necessary and what expansion of service is being provided.

Please ensure that budget amounts listed in the narrative match the Program Budget Detail.

The Boys and Girls Clubs of Southern Maine (BGCSM) requests $149,947.35 in CDBG funding to support its transportation program for the Portland Club. The budget includes wages, fringe benefits, and transportation-related costs necessary to operate and expand transportation services for youth. Personnel Costs: Director of Portland Club Operations: Allocated at 35% FTE to transportation logistics. This includes $28,000 in wages, plus fringe benefits such as FICA ($2,142), health insurance ($2,496.48), life/STD/LTD insurance ($356.03), and employer 401(k) contributions ($1,400), totaling $34,394.51. Existing Van Drivers: Two part-time van drivers (25 hours/week each) at $20/hour, fully dedicated to transportation. Costs include $52,000 in wages, FICA ($3,978), and employer 401(k) contributions ($2,600), totaling $58,578. New Van Driver (CDBG-funded): One additional part-time driver (25 hours/week) at $20/hour. Costs include $26,000 in wages, FICA ($1,989), and employer 401(k) contributions ($1,300), totaling $29,289. Transportation Expenses: Vehicle Repairs & Maintenance: Estimated annual cost for four vans: $20,000. Auto Insurance: Proportionate cost for four Portland vans: $5,600. Fuel: Annual fuel costs divided between existing operations (59%) and CDBG-funded activities (41%). CDBG-funded portion: $5,100. - totaling $12,980. Vehicle Rentals (CDBG-funded): Estimated cost for two van rentals at $4,000 each per month for 12 months: $96,000. Total Budget: Total Transportation Budget: $256,341.51 (includes all wages, fringe benefits, and transportation expenses). Total CDBG Grant Expenses: $130,389.00, plus 15% indirect costs ($19,558.35), resulting in a total CDBG grant request of $149,947.35.

D. Program Budget Detail

Completed by development@bgcmaine.org on 11/18/2024 3:04 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

D. Program Budget Detail

Please provide the following information.

D.1. Grant Amount Requested - for social service programs the minimum amount requested is $10,000 and Maximum is $150,000.
$149,947.35

D.2. Total Program Budget
$256,341.51

D.3. Please complete the table below.

Budget Category	Budget Amount	CDBG Request	Other Funding Source	Other Funding Source Name	Funding Status
Personnel (Wages and Fringe)	$122,261.51	$29,289.00	$92,972.51	Unrestricted Donations	Committed
Vehicle Expenses	$20,000.00	$0.00	$20,000.00	Unrestricted Donations	Committed
Auto Insurance	$5,600.00	$0.00	$5,600.00	Unrestricted Donations	Committed
Fuel	$12,480.00	$5,100.00	$7,380.00	Unrestricted Donations	Committed
Vehicle Rental	$96,000.00	$96,000.00	$0.00		
15% Indirect Cost	$38,451.22	$19,558.35	$18,892.87	Unrestricted Donations	Committed
	$294,792.73	$149,947.35	$144,845.38		

E. Required Documents

Completed by development@bgcmaine.org on 11/18/2024 2:06 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

E. Required Documents

Please provide the following information.

Documentation

☐ **Agency Organizational Chart**

An organizational chart must be provided that describes the agency's administrative framework and staff positions, indicates where the proposed project will fit into the organizational structure, and identifies any staff positions of shared responsibility ***Required**

***No files uploaded*

☐ **Articles of Incorporation/Bylaws**

Articles of incorporation are the documents recognized by the State as formally establishing a private corporation, business or agency.

***No files uploaded*

☐ **Authorization to Request Funds and/or Designation of Authorized Official**

Documentation must be submitted of the governing body's authorization to submit the funding request and/or Documentation must be submitted of the governing body's action authorizing the representative of the agency to submit the funding request, negotiate for, and contractually bind the agency.

***No files uploaded*

☐ **Complete List of Board Members**

A list of the current board of directors or other governing body of the agency must be submitted. ***Required**

***No files uploaded*

☐ **Conflict of Interest Policy**

Required if you are a first time applicant or policy has undergone significant changes.

***No files uploaded*

☐ **Letters of Support/ MOUs**

Demonstrated outreach in the form of Letters of Support and/or Memorandums of Agreement is required. Applicants can submit as many items as desired, but are encouraged to prioritize quality over quantity. ***Required**

***No files uploaded*

☐ **Most Recent Agency Operating Budget** ***Required**

****No files uploaded***

☐ **Most Recent Audit OR 990 as appropriate** ***Required**

****No files uploaded***

☐ **Non-Discrimination Policy**

Required if you are a first time applicant or policy has undergone significant changes.

****No files uploaded***

☐ **Project Timeline** ***Required**

****No files uploaded***

☐ **Verification of 501(c)3 status**

Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service and the State. ***Required**

****No files uploaded***

☐ **Whistleblower Policy**

Required if you are a first time applicant or policy has undergone significant changes.

****No files uploaded***

☐ **Other Document Type**

****No files uploaded***

Submit

Completed by development@bgcmaine.org on 11/18/2024 3:33 PM

Case Id: 30574
Name: Support for Boys and Girls Clubs of Southern
Address: *No Address Assigned

Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

☑ **I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.**

Signature
Thomas Kenny
Electronically signed by development@bgcmaine.org on 11/18/2024 3:33 PM

Title
Grant Writer

BOYS & GIRLS CLUBS
OF SOUTHERN MAINE

Board of Directors

Brian Elowe, CEO
belowe@bgcmaine.org
207-405-4720

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Minor Retolaza
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Abby Ryan
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Garrett Doody
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Tom Kenny
Grant Writer (Contract)

Stacey Abate
Federal Grants (contract)

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Julie Montefesco
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207-446-9044

Nicole Rea
Director of Resource Ops
nrea@bgcmaine.org
207-251-9574

Karen McIlwain
Staff Accountant
kmcilwain@bgcmaine.org
207-233-7166

Rose Splint
Capital Campaign Consultant

CDBG Request highlighted in thick border - Jen Pierce oversees Portland Club Operations including transportation

East End Community School

195 North Street, Portland, Maine
Phone #: 207.874.8228 | Fax #: 207-874-8234

Boyd Marley, Principal
Kelly Thornhill, Assistant Principal

November 15, 2024

Dear Members of the CDBG Review Committee,

On behalf of East End Community School, we write to you in support of the Boys & Girls Clubs of Southern Maine's CDBG grant application to expand transportation services for students in Portland. This funding would enable the Boys & Girls Club to expand their transportation program, which is essential in connecting EECS students (and beyond) with the life-changing programs they offer.

The East End and Boys & Girls Club partnership has had a noteworthy impact on our students, who benefit from safe transport to a nurturing, enriching environment that supports their academic and personal growth. Reliable transportation ensures that more students can take advantage of these opportunities, especially those who face logistical or financial challenges.

By supporting this application, you are investing in a vital service that helps Portland students and families thrive. I urge you to approve this request to expand transportation access and make a positive difference for even more families in our community.

Sincerely,

Boyd Marley
East End Community School, Principal

Gerald E. Talbot Community School
Terry Young, EdD, Principal
Kristin Rogers, Assist. Principal
1600 Forest Avenue
Portland, ME 04103
207-874-8210 Phone

November 18, 2024

Dear Members of the CDBG Review Committee,

On behalf of Gerald E. Talbot Community School, I write to you in support of the Boys & Girls Clubs of Southern Maine's CDBG grant application to expand transportation services for students in Portland. This funding would enable the Boys & Girls Club to expand their transportation program, which is essential in connecting more students with the life-changing programs they offer.

Our partnership with the Boys & Girls Club has had a noteworthy impact on our students, who benefit from safe transport to a nurturing, enriching environment that supports their academic and personal growth. Reliable transportation ensures that more students can take advantage of these opportunities, especially those who face logistical or financial challenges.

By supporting this application, you are investing in a vital service that helps Portland students thrive. I urge you to approve this request to expand transportation access and make a positive difference for even more families in our community.

Sincerely,

Sarah Beam, LCSW

Sarah Beam, LCSW
School Social Worker
Gerald E. Talbot School
beams@portlandschools.org
(207) 874-8210

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Good Shepherd Food Bank
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Zachary Rubin
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Portland, ME
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Ryan Scallon
Portland Public Schools
2026

Jane Stevens
Morgan Stanley
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Sharon A. Sudbay Company, LLC
2025

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Retired, TD Bank
2025

Ryan Taylor
WEX
2026

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Madeline G. Corson
Gerald F. Petruccelli
Beverly M. Sherman

Board of Directors 2023-2024

Scott Hamilton
Retired, IDEXX
2025

Reginald Parson
Maine Department of Labor
2024

Susan B. Dana	Paul S. Stevens
Albert E Gibbons, Jr.	Susannah M. Swihart
Michael W. McNamara	Caron C. Zand
Robert A. Nielsen, Jr.	

INCOME

Item		Total
PUBLIC SUPPORT		
Donations	$	1,184,646
Foundations & Grants	$	720,434
Special Events	$	375,000
School & City Funds	$	18,000
Total Public Support	**$**	**2,298,080**
GOVERNMENT GRANTS		
CACFP	$	245,500
MBH	$	51,117
MOLI	$	59,135
SAMHSA	$	508,000
TANF	$	115,333
Total Public Support	**$**	**979,085**
OTHER		
Membership Fees & Child Subsidy	$	190,000
Facility & Pool Rentals	$	75,000
Endowment Spending	$	279,996
Endowment Transfer	$	300,000
PYC LLC	$	80,000
Interest	$	11,000
Capital Campaign Reimbursement	$	77,500
Total Other	**$**	**1,013,496**
Total Income	**$**	**4,290,661**

EXPENSES

Item		Total
PERSONNEL		
Salaries & Wages	$	2,406,995
Fringe Benefits	$	483,540
Payroll Fees & Background Checks	$	25,000
Total Personnel	**$**	**2,915,535**
GENERAL OPERATING		
Bonding & Insurance	$	7,000
Property & Liability Insurance	$	36,139
Telephone & Internet	$	25,000
Equipment Rental/Lease	$	8,197
Materials & Supplies (non-programming)	$	15,000
Technology Services & Software	$	75,000
Audit/Accountant	$	25,000
Consultants/Contractors	$	65,000
Bank & Endowment Fees	$	40,000
Dues, Memberships & Subscriptions	$	17,500
Fundraising, Marketing, Printing & Publications	$	60,000
State Paperwork	$	2,500
Total General Operating	**$**	**376,336**
OCCUPANCY		
Building & Equipment Maintenance/Repair	$	120,600
Utilities	$	162,500
Cleaning Services	$	44,040
Janitorial & Cleaning Supplies	$	15,000
Total General Operating	**$**	**342,140**
TRANSPORTATION		
Vehicle Maintenance & Repairs	$	15,000
Auto Insurance	$	14,633
Staff Mileage/Transportation	$	20,000
Student Transportation	$	41,388
Total Transportation	**$**	**91,021**
PROGRAM		
Materials & Supplies - Programming	$	100,000
Materials & Supplies - SAMHSA Specific	$	98,500
Food/CACFP	$	294,000
Consultants/Contractors - SAMHSA Specific	$	131,250
Training/Continuing Education	$	5,000
Total Program Expenses	**$**	**628,750**
Total Expenses	**$**	**4,353,782**

Net Surplus/Deficit	**$**	**(63,120)**

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2022

Open to Public Inspection

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

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
277 CUMBERLAND AVENUE

City or town, state or province, country, and ZIP or foreign postal code
PORTLAND, ME 04101

D Employer identification number
01-0211543

E Telephone number

G Gross receipts $ 7,600,100

F Name and address of principal officer:
BRIAN ELOWE
277 CUMBERLAND AVENUE
PORTLAND, ME 04101

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

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

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

J Website: ▶ WWW.BCGMAINE.ORG

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

L Year of formation: 1909

M State of legal domicile: ME

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THE MISSION OF THE BOYS & GIRLS CLUBS OF SOUTHERN MAINE IS TO INSPIRE AND ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REALIZE THEIR FULL POTENTIAL AS RESPONSIBLE, PRODUCTIVE AND CARING CITIZENS.BOYS & GIRLS CLUBS OF SOUTHERN MAINE PROVIDES:-A SAFE PLACE TO LEARN AND GROW-ONGOING RELATIONSHIPS WITH CARING, ADULT PROFESSIONALS-LIFE-ENHANCING PROGRAMS AND CHARACTER DEVELOPMENT EXPERIENCES-HOPE AND OPPORTUNITY

2 Check this box ▶ ☐

3	Number of voting members of the governing body (Part VI, line 1a)	3	38
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	38
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	121
6	Total number of volunteers (estimate if necessary)	6	492
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

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,364,458	1,999,014
	9	Program service revenue (Part VIII, line 2g)	196,564	271,613
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,024,787	57,101
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	189,875	393,083
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,775,684	2,720,811
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,161,837	2,600,847
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶589,249		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,473,062	2,194,517
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,634,899	4,795,364
	19	Revenue less expenses. Subtract line 18 from line 12	3,140,785	-2,074,553

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	21,408,918	20,762,183
	21	Total liabilities (Part X, line 26)	654,446	793,678
	22	Net assets or fund balances. Subtract line 21 from line 20	20,754,472	19,968,505

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date

▶ Type or print name and title

Print/Type preparer's name | Preparer's signature | Date | PTIN

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2022)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

TO INSPIRE AND ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REALIZE THEIR FULL POTENTIAL AS RESPONSIBLE, PRODUCTIVE AND CARING CITIZENS.

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 $ 3,346,490 including grants of $) (Revenue $ 271,613)

WE PROVIDE SAFE SPACES AND MENTORING RELATIONSHIPS TO APPROXIMATELY 3,000 YOUTH (AGES 6 TO 18). IN ADDITION, WE PROVIDE CORE PROGRAMS IN ACADEMICS, ARTS, LEADERSHIP AND HEALTH & WELLNESS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 3,346,490

Form **990** (2022)

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III* . .	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No

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

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

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L,* Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No

Schedule L, Part III

			Yes	No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
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.	**38**	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	5			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**		

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

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	121			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			**2b**		No
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**		No
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**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
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**		No
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**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		No
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**		

					Yes	No
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		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		No
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator 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		

Form **990** (2022)

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

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

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	38			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.					
b	Enter the number of voting members included in line 1a, above, who are independent	1b	38			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?			3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5		No
6	Did the organization have members or stockholders?			6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a	The governing body?			8a	Yes	
b	Each committee with authority to act on behalf of the governing body?			8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to			

	conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶JULIE MONTEFESCO 277 CUMBERLAND AVE PORTLAND, ME 04101 (207) 874-1069

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) AWALE MOHAMMED DIRECTOR	2.50	X						0	0	0
(2) BERGERON GARY DIRECTOR	2.50	X						0	0	0
(3) BRENERMAN DAVID DIRECTOR	2.50	X						0	0	0
(4) BRIGHAM THOMAS A DIRECTOR	2.50	X						0	0	0
(5) BRITTON JANET V DIRECTOR	2.50	X						0	0	0
(6) CHAREST ROGER DIRECTOR	2.50	X						0	0	0
(7) CIMINO CHRISTOPHER PRESIDENT	6.00	X		X				0	0	0

(A) Name and title	(B) Average hours per week	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D)	(E)	(F)
PRESIDENT										
(8) COSTER KATHERINE B DIRECTOR	2.50	X						0	0	0
(9) DESISTO LISA DIRECTOR THROUGH OCT. 2022	2.50	X						0	0	0
(10) DOANE RICK DIRECTOR OF FINANCE & ADMI	40.00	X		X				107,107	0	7,659
(11) ELOWE BRIAN CHIEF EXEC, OFFICER	40.00	X		X				132,000	0	9,315
(12) EUBANKS DAJUAN VICE PRESIDENT	6.00	X		X				0	0	0
(13) GAUDET JOHN DIRECTOR THROUGH MAY 2023	2.50	X						0	0	0
(14) GILMAN BARBEE DIRECTOR	2.50	X						0	0	0
(15) HALEY JR DANIEL T DIRECTOR	2.50	X						0	0	0
(16) HAMILTON SCOTT DIRECTOR	2.50	X						0	0	0
(17) HELTON ANGIE DIRECTOR	2.50	X						0	0	0

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

(A) Name and title	**(B)** Average hours per week (list any hours for related organizations below dotted line)	**(C)** Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	**(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
(18) HENDRIX RALPH R DIRECTOR THROUGH OCT. 2022	2.50	X						0	0	0
(19) HENTZEL QUINCY DIRECTOR	2.50	X						0	0	0
(20) MANNING THOMAS DIRECTOR	2.50	X						0	0	0
(21) MITCHELL STEPHEN DIRECTOR	2.50	X						0	0	0
(22) MOREL MICHELLE SECRETARY	6.00	X		X				0	0	0
(23) MUTSHAILA EMMANUEL DIRECTOR	2.50	X						0	0	0
(24) NGALIEMA DORCAS DIRECTOR	2.50	X						0	0	0
(25) NICOLETTA KENLEIGH DIRECTOR	2.50	X						0	0	0
(26) PAQUETTE HEATHER DIRECTOR	2.50	X						0	0	0
(27) PARSON REGINALD DIRECTOR	2.50	X						0	0	0
(28) PIERCE POLLY TREASURER	6.00	X		X				0	0	0
(29) PIPER BENJAMIN S DIRECTOR	2.50	X						0	0	0
(30) ROSADO KRIS A DIRECTOR	2.50	X						0	0	0

(31) RUBIN ZACHARY DIRECTOR	2.50	X							0	0	0
(32) RYAN STACEY DIRECTOR	2.50	X							0	0	0
(33) STEVENS JANE DIRECTOR	2.50	X							0	0	0
(34) SUDBAY SHARON A DIRECTOR	2.50	X							0	0	0
(35) SUEHRSTEDT WENDY DIRECTOR	2.50	X							0	0	0
(36) TAYLOR RYAN DIRECTOR	2.50	X							0	0	0
(37) VALDMANIS KRISTIN DIRECTOR	2.50	X							0	0	0
(38) YOUNG LAURA L DIRECTOR	2.50	X							0	0	0

1b Sub-Total . . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . . ▶			
d Total (add lines 1b and 1c) . . . . ▶	239,107	0	16,974

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII **Statement of 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**	575,621				
	f All other contributions, gifts, grants, and similar amounts not included above	**1f**	1,423,393				
	g Noncash contributions included in lines 1a - 1f:$	**1g**	94,926				
	h Total. Add lines 1a-1f . . . . ▶			1,999,014			
Program Service Revenue		Business Code					
	2a PROGRAM SERVICE FEES	900099		271,036	271,036		
	b DUES FROM MEMBERS	900099		577	577		
	c						
	d						
	e						

			(A)	(B)	(C)	(D)
f All other program service revenue.						
g **Total.** Add lines 2a–2f. ▶		271,613				
3 Investment income (including dividends, interest, and other similar amounts) ▶			305,742			305,742
4 Income from investment of tax-exempt bond proceeds ▶						
5 Royalties ▶						
	(i) Real	(ii) Personal				
6a Gross rents **6a**	256,028					
b Less: rental expenses **6b**	0					
c Rental income or (loss) **6c**	256,028					
d Net rental income or (loss) ▶			256,028			256,028
	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory **7a**	4,597,943					
b Less: cost or other basis and sales expenses **7b**	4,846,584					
c Gain or (loss) **7c**	-248,641					
d Net gain or (loss) ▶			-248,641			-248,641
8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	**8a**	169,760				
b Less: direct expenses	**8b**	32,705				
c Net income or (loss) from fundraising events ▶			137,055			137,055
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	Business Code					
11a						
b						
c						
d All other revenue						
e **Total.** Add lines 11a–11d ▶						
12 **Total revenue.** See instructions ▶			2,720,811	271,613	0	450,184

Other Revenue

Form **990** (2022)

Form 990 (2022) Page **10**

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and	237,126	118,563	71,138	47,425

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	1,950,956	1,462,761	262,204	225,991
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	227,341	164,299	34,634	28,408
10 Payroll taxes	185,424	134,006	28,248	23,170
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	38,312		38,312	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	301,724	176,369	119,160	6,195
12 Advertising and promotion	4,194			4,194
13 Office expenses	12,847	7,626	2,347	2,874
14 Information technology				
15 Royalties				
16 Occupancy	228,742	180,270	42,777	5,695
17 Travel	141,446	140,804	257	385
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	23,978	19,182	2,398	2,398
20 Interest	17,090		17,090	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	338,240	250,418	82,106	5,716
23 Insurance	40,053	23,100	15,561	1,392
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPECIAL PROGRAMS	400,529	400,529		
b FUNDRAISING EXPENSES	219,565			219,565
c SUPPLIES	162,353	123,176	27,387	11,790
d BUILDING REPAIRS & MAIN	121,845	94,934	23,913	2,998
e All other expenses	143,599	50,453	92,093	1,053
25 **Total functional expenses.** Add lines 1 through 24e	4,795,364	3,346,490	859,625	589,249
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Form **990** (2022)

Part X **Balance Sheet**

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

			(A) Beginning of year		(B) End of year
Assets	1 Cash–non-interest-bearing			1	
	2 Savings and temporary cash investments		2,871,124	2	1,641,005
	3 Pledges and grants receivable, net		262,721	3	347,257
	4 Accounts receivable, net		37,205	4	9,000
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges		15,091	9	42,842
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,351,338			
	b Less: accumulated depreciation	10b 4,921,147	7,706,634	10c	7,430,191

11	Investments—publicly traded securities	10,449,143	11	11,118,032
12	Investments—other securities. See Part IV, line 11	67,000	12	173,856
13	Investments—program-related. See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15	
16	**Total assets.** Add lines 1 through 15 (must equal line 33)	21,408,918	16	20,762,183

Liabilities

17	Accounts payable and accrued expenses	124,402	17	317,419
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
23	Secured mortgages and notes payable to unrelated third parties	530,044	23	476,259
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25	
26	**Total liabilities.** Add lines 17 through 25	654,446	26	793,678

Net Assets or Fund Balances

	Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.			
27	Net assets without donor restrictions	14,788,920	27	14,391,201
28	Net assets with donor restrictions	5,965,552	28	5,577,304
	Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building or equipment fund		30	
31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	20,754,472	32	19,968,505
33	Total liabilities and net assets/fund balances	21,408,918	33	20,762,183

Form **990** (2022)

Part XI **Reconcilliation 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	2,720,811
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,795,364
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,074,553
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,754,472
5	Net unrealized gains (losses) on investments	5	1,171,730
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	106,308
9	Other changes in net assets or fund balances (explain in Schedule O)	9	10,548
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,968,505

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

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | 3b

Additional Data

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
BOYS & GIRLS CLUBS OF SOUTHERN MAINE	01-0211543

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 11285F **Schedule A (Form 990) 2022**

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed 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 grant.") . .	1,685,551	2,494,027	2,447,365	4,567,453	1,999,014	13,193,410
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3	1,685,551	2,494,027	2,447,365	4,567,453	1,999,014	13,193,410
5 The portion of total contributions by each person (other than a governmental unit or publicly						

	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						615,849
6 **Public support.** Subtract line 5 from line 4.						12,577,561

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. .	1,685,551	2,494,027	2,447,365	4,567,453	1,999,014	13,193,410
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .	443,187	305,570	202,003	376,784	313,129	1,640,673
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						14,834,083

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

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	84.790 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	84.680 %

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						

11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	**15**	
16	Public support percentage from 2021 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests-2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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

Part IV **Supporting Organizations**

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

Section A. All Supporting Organizations

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

		10a		
b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		

Schedule A (Form 990) 2022

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

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

Schedule A (Form 990) 2022

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		

4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

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

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

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

Schedule A (Form 990) 2022

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

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

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- *explain in **Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			

j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

Schedule A (Form 990) (2022)

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

Facts And Circumstances Test

Return Reference	Explanation

Schedule A (Form 990) 2022

Additional Data

Software ID:
Software Version:

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Cat. No. 30613X **Schedule B (Form 990) (2022)**

Schedule B (Form 990) (2022) Page **2**

Name of organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

Part I
Contributors

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
RESTRICTED	,	$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a)	(b)	(c)	(d)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization	**Employer identification number**
BOYS & GIRLS CLUBS OF SOUTHERN MAINE	01-0211543

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization	Employer identification number
BOYS & GIRLS CLUBS OF SOUTHERN MAINE	01-0211543

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of** ***exclusively*** **religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $**

Use duplicate copies of Part III if additional space is needed.

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

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

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

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

Additional Data

Software ID:
Software Version:

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
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . ☐ Yes ☐ No

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X . . . . ▶ $ ____________

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

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

a ☐ Public exhibition
d ☐ Loan or exchange programs
b ☐ Scholarly research
e ☐ Other ....

c ☐ Preservation for future generations

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

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

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	11,082,790	14,314,440	11,313,895	12,063,540	11,764,907
b Contributions	108,566	621,245	322,578	81,558	62,160
c Net investment earnings, gains, and losses	1,287,616	-1,884,696	3,117,692	246,791	664,492
d Grants or scholarships					
e Other expenditures for facilities and programs	540,254	1,920,760	394,169	1,027,365	388,170
f Administrative expenses	38,312	47,432	45,556	50,629	39,849
g End of year balance	11,900,406	11,082,790	14,314,440	11,313,895	12,063,540

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:

		Yes	No
(i) Unrelated organizations	3a(i)	Yes	
(ii) Related organizations	3a(ii)		No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,801,777		1,801,777
b Buildings		9,618,213	4,254,415	5,363,798
c Leasehold improvements				
d Equipment		359,532	237,200	122,332
e Other		571,816	429,532	142,284
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				7,430,191

Schedule D (Form 990) 2021

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3)Other		
(A)		
(B)		
(C)		
(D)		
(E)		

(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	**1**	4,100,478
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		

2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,182,278		
b	Donated services and use of facilities	2b	202,996		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	32,705		
e	Add lines **2a** through **2d**			2e	1,417,979
3	Subtract line **2e** from line **1**			3	2,682,499
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	38,312		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	38,312
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	2,720,811

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	4,992,753
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	202,996		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	32,705		
e	Add lines **2a** through **2d**			2e	235,701
3	Subtract line **2e** from line **1**			3	4,757,052
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	38,312		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	38,312
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	4,795,364

Part XIII Supplemental Information

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

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	SPECIAL EVENTS EXPENSES
PART XII, LINE 2D - OTHER ADJUSTMENTS:	SPECIAL EVENTS EXPENSES
PART V, LINE 4	THE CLUB MAINTAINS A SPENDING POLICY TO DISTRIBUTE FOR OPERATING PURPOSES 4% ANNUALLY OF THE TOTAL MAREKT VALUE OF THE ENDOWNMENT, CALCULATED AS THE AVERAGE OF THE TRAILING 16 QUARTERS AND NET OF ALL FEES AND ADMINISTRATIVE EXPENSES PAID BY THE ENDOWMENT. ANY CHANGES MADE TO THE SPENDING POLICY ARE SUBJECT TO APPROVAL BY THE BOARD OF DIRECTORS.

Additional Data

Software ID:
Software Version:

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶Attach to Form 990 or Form 990-EZ.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 AUCTION (event type)	**(b)** Event #2 GOLF (event type)	**(c)** Other events (total number)	**(d)** Total events (add col. **(a)** through col. **(c)**)
Revenue					

	1 Gross receipts	146,068	23,692		169,760
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	146,068	23,692		169,760
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	22,299	10,406		32,705
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				32,705
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				137,055

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	**(b)** Pull tabs/Instant bingo/progressive bingo	**(c)** Other gaming	**(d)** Total gaming (add col. **(a)** through col. **(c)**)
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ______% ☐ No	☐ Yes ______% ☐ No	☐ Yes ______% ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: ____________

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain: ____________

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain: ____________

11 Does the organization conduct gaming activities with nonmembers? ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ ____________

Address ▶ ____________

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ __________ and the amount of gaming revenue retained by the third party ▶ $ __________.

c If "Yes," enter name and address of the third party:

Name ▶ ____________

Address ▶ ____________

16 Gaming manager information:

Name ▶ ____________________

Gaming manager compensation ▶ $____________________

Description of services provided ▶ ____________________

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation

Schedule G (Form 990) 2022

Additional Data

Software ID:
Software Version:

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	8	73,856	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (SUPPLIES)	X	17	11,314	COST
26 Other ▶ (CLOTHING)	X	5	9,756	COST
27 Other ▶ ( )				
28 Other ▶ ( )				

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 51227J **Schedule M (Form 990) (2022)**

Schedule M (Form 990) (2022) Page **2**

Part II Supplemental Information.

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

Return Reference	Explanation

Schedule M (Form 990) (2022)

Additional Data

Software ID:
Software Version:

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identification number
01-0211543

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	PER THE AGENCY'S BI-LAWS, THERE ARE TWO GROUPS; CORPORATORS AND BOARD OF DIRECTORS. CORPORATORS ELECT THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION B, LINE 11B	A COPY OF FORM 990 IS PROVIDED TO THE TREASURER OF THE BOARD, THE FINANCE COMITTEE CHAIR ADN THE CHEIF PROFESSIONAL OFFICER FOR REVIEW AND APPROVAL. A COPY IS THEN PROVIDED TO ALL BOARD MEMBERS PRIOR TO ITS FILING.
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICTS OF INTEREST ARE DISCUSSED IMMEDIATELY. POLICIES ARE PROVIDED TO ALL NEW BOARD MEMBERS AND STAFF
FORM 990, PART VI, SECTION B, LINE 15	CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT OFFICIAL: THERE IS A HUMAN RESOURCE COMMITTEE THAT IS BOARD DRIVEN. COMPARABLES ARE USED TO DETERMINE SALARY RANGE. SALARY IS COMESURATE TO PERFORMANCE. COMPARABLES ARE UPDATED EVERY TWO TO FIVE YEARS. OTHER OFFICERS AND KEY EMPLOYEES: THIS IS CPO DRIVEN. PERFORMANCE APPRAISALS AND SELF-APPRAISALS ARE PERFORMED ANNUALLY. COMPARABLES ARE USED TO DETERMINE SALARY RANGE. INCREASES ARE COMENSURATE WITH PERFORMANCE.
FORM 990, PART VI, SECTION C, LINE 18	FORM 1023: UPON REQUEST FORM 990: UPON REQUEST
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS: UPON REQUEST CONFLICT OF INEREST POLICY: UPON REQUEST: PROVIDED TO ALL NEW MEMBERS OF THE BOARD OF DIRECTORS AND STAFF FINANCIAL STATEMENTS: UPON REQUEST: PRESENTED TO THE BOARD OF DIRECTORS
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF BENEFICIAL INTERESTS IN TRUST 10,548.
FORM 990, PART XII, LINE 2C	THE ORGANIZIATION'S FINANCE COMMITTTEE IS RESPONSIBLE FOR OVERSEEING THE FINANCIAL STATEMENT AUDIT PROCESS.

Additional Data

Software ID:
Software Version:

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

Name of the organization
BOYS & GIRLS CLUBS OF SOUTHERN MAINE

Employer identificati
01-0211543

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	
(1) PYC LLC 277 CUMBERLAND AVE PORTLAND, ME 04101 88-1189222	RESIDENTIAL RENTAL	ME	256,028	3,268,799	BOYS SOUTH

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y **Sc**

Schedule R (Form 990) 2021

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UB amount i box 20 of Schedule K (Form 106

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 99
because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	Per ow

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

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

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

a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . .

b Gift, grant, or capital contribution to related organization(s) . . . .

c Gift, grant, or capital contribution from related organization(s) . . . .

d Loans or loan guarantees to or for related organization(s) . . . .

e Loans or loan guarantees by related organization(s) . . . .

f Dividends from related organization(s) . . . .

g Sale of assets to related organization(s) . . . .

h Purchase of assets from related organization(s) . . . .

i Exchange of assets with related organization(s) . . . .

j Lease of facilities, equipment, or other assets to related organization(s) . . . .

k Lease of facilities, equipment, or other assets from related organization(s) . . . .

l Performance of services or membership or fundraising solicitations for related organization(s) . . . .

m Performance of services or membership or fundraising solicitations by related organization(s) . . . .

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . .

o Sharing of paid employees with related organization(s) . . . .

p Reimbursement paid to related organization(s) for expenses . . . .

q Reimbursement paid by related organization(s) for expenses . . . .

r Other transfer of cash or property to related organization(s) . . . .

s Other transfer of cash or property from related organization(s) . . . .

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	Method of

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UE amount in box 20 of Schedul K-1 (Form 1065
				Yes	No			Yes	No	

Schedule R (Form 990) 2021 Sc

Part VII **Supplemental Information**

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:

Internal Revenue Service

District
Director

Department of the Treasury

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: 16 SEP 1986

Portland Boys Club Association
277 Cumberland Avenue
Portland, ME 04101
ATTN: George C. Neubauer

Person to Contact:
Mrs. E. Casa
Contact Telephone Number:
(718) 780-6622

Re: EIN# 01-0211543

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Portland Boys Club Association

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Raymond Selan
for

Leonard Gass
District Disclosure Officer

Name of Organization: Portland Boys Club Association

Date of Exemption Letter: February 1926

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

NAR Form BKN 9-187 (Rev. 9-80)

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

In reply refer to: 0423275033
Mar. 03, 2009 LTR 252C E0
01-0211543 000000 00 000
00003424
BODC: TE

BOYS & GIRLS CLUBS OF SOUTHERN
MAINE
PO BOX 7830
PORTLAND ME 04112-7830

011038

Taxpayer Identification Number: 01-0211543

Dear Taxpayer:

Thank you for the inquiry dated Jan. 30, 2009.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( )____________________ Hours________________

Sincerely yours,

Kim L. Tolsma

Kim L. Tolsma
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter

BGCSM Transportation Program Timeline

Date/Timeframe	Milestone/Activity
July 1, 2025	Program Start Date: Initial funding allocated for leasing additional vans, hiring drivers, and coordinating logistics.
July 1 - July 31, 2025	Van Leasing and Route Coordination: Finalize van leases, hire and train staff on safety protocols, and coordinate routes with schools and community partners.
August 1, 2025	Service Expansion Launch: Expanded transportation services begin, adding new routes and pickup points.
October 15, 2025	First Quarterly Review: Evaluate ridership data, route efficiency, and identify any adjustments needed.
January 15, 2026	Second Quarterly Review: Assess program progress, ridership trends, and additional needs.
April 15, 2026	Third Quarterly Review: Evaluate service impact and plan adjustments for the final months of the program.
June 30, 2026	Program End Date and Final Evaluation: Comprehensive review of attendance data, family feedback, and program impact to guide future improvements.