Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service 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.

Α	For the	2022 ca	lendar year, or tax year beginning	7/1/2022	, and e	nding		30/2023		
		applicable:	C Name of organization Maine Arts Ac	ademy			D Employ	er identif	fication number	
Χ	Address	change	Doing business as							
			Number and street (or P.O. box if mail is not	delivered to street address)	Room/suite		47-489002	21		
Ш	Name cha	ange	310 CONY ROAD				E Telepho	ne numbe	er	
	Initial retu	ırn	City or town	State	ZIP code		207 400 7	017		
\equiv			AUGUSTA	ME	04330		207-480-7	917		
Ш	Final return	/terminated	Foreign country name Foreign	province/state/county	Foreign postal	code				
	Amended	return					G Gross re	ceipts \$	2,750,	126
			E Name and address of universal officers							
Ш	Application	n pending	F Name and address of principal officer:		_		nis a group returi			i
			Mary Heather King 310 CONY ROAL	D, AUGUSTA, ME 0433	30	H(b) Are	e all subordina	ites includ	ded? Yes	No
1	Tax-exer	npt status:	X 501(c)(3) 501(c) ((insert no.) 4947(a)(1)	or 527	If "	No," attach a	list. See i	instructions	
_		•	w.maineartsacademy.org	,,		II(a) Cu				
	Website					H(C) GIO	oup exemption	1 number		
K	Form of o	organization	n: Corporation Trust Associa	ation X Other Schoo	L Yea	r of forma	ation: 2016	3 M S	State of legal domicile:	ME
	Part I	Sui	mmary		·			•		
	1		lescribe the organization's mission or	most significant activitie	s: The	Acaden	nv aims to	transfo	rm students'	
9	-		d contribute to the cultural capital of M				.7_55			
aŭ			hensive, college preparatory academi			etudent				
Ë										
ĕ	2	Check th		continued its operations	or disposed	of more	e than 25%		net assets.	
G	3		of voting members of the governing by					3		7
ο S	4	Number	of independent voting members of th	e governing body (Part	VI, line 1b) .			4		7
Ę	5	Total nu	mber of individuals employed in caler	ndar year 2022 (Part V, I	line 2a) . .			5		54
Activities & Governance	6	Total nu	imber of volunteers (estimate if neces	sary)				6		
Ac	7a		related business revenue from Part V		•			7a		0
	b		elated business taxable income from I					7b		<u> </u>
		110t dilit	nated business taxable income nomi	01111 000 1,1 0111, 11110		· · ·	Prior Year		Current Year	
Revenue	8	Contribu	utions and grants (Part VIII, line 1h) .		,			73,225	2,667,	254
	0						2,5			
/en	9		n service revenue (Part VIII, line 2g) .					9,449	•	,894
è	10		ent income (Part VIII, column (A), line					360		<u>417</u>
	11		evenue (Part VIII, column (A), lines 5,					20,201	69,	259
	12	Total rev	enue—add lines 8 through 11 (must equ	ıal Part VIII, column (A), liı	ne 12)		2,60	03,235	2,748,	824
	13	Grants a	and similar amounts paid (Part IX, col	umn (A), lines 1-3)				0		0
	14	Benefits	paid to or for members (Part IX, colu	mn (A), line 4)				0		0
Ø	15	Salaries,	other compensation, employee benefits	(Part IX, column (A), line:	s 5–10) . .		1,33	37,680	1,369,	432
JSe	16a		ional fundraising fees (Part IX, column					0		0
Expenses	b		ndraising expenses (Part IX, column (0					
Ä	17		xpenses (Part IX, column (A), lines 11				1 2'	39,054	1,503,	756
	18		penses. Add lines 13–17 (must equal	· ·				76,734	2,873,	
					= 23)					
	19	Revenu	e less expenses. Subtract line 18 fron	n line iz		Di		26,501	-124,	304
Net Assets or		-	1 (D A) (II)		,	Beginn	ing of Curre	-	End of Year	400
SSe	20		sets (Part X, line 16)					12,302	4,317,	
et A	21							66,851	3,594,	
Ż	22		ets or fund balances. Subtract line 21	from line 20			84	15,451	723,	<u>462</u>
Pa	art II	Sig	ınature Block							
			y, I declare that I have examined this return, inclu				-	_	je	
and	belief, it is	s true, corre	ect, and complete. Declaration of preparer (other	than officer) is based on all info	ormation of which	n preparei	r has any kno	wledge.		
e:	~ n									
Sign		Signatu	ure of officer				Date			
Here I *			Heather King		Supe	erintend	ent			
			Type or print name and title							
		Prin	t/Type preparer's name	Preparer's signature		Date	е		PTIN	
Pa	hi		21 1 1	1g				Check	if	
		Ror	nald Smith	Ronald Smith		1/3	31/2024	self-emp	loyed P01481996	
	eparer		n's name RHR Smith & Company				Firm's EIN	04-33	383155	
US	e Only	'		ME 04003						
			n's address 3 Old Orchard Rd, Buxtor				Phone no.	(207)	929-4606	
1/10	v the IR	PS discus	s this return with the preparer shown	above? See instructions	2				. X Yes	No

Form 9	90 (2022) Maine Arts Academy	47-4890021	Page 2
Pa	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:		
	The Academy is dedicated to academic excellence, commitment to the performing arts,		
	leadership, integrity, and a virtuous code of conduct, all of which prepare students to		
	meet the demands of a contemporary world through thoughtful attention to curriculum, culture, and civic responsibilities.		
2	Did the organization undertake any significant program services during the year which were not listed on		
	the prior Form 990 or 990-EZ?	Yes	X No
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program		
	services?	Yes	X No
	If "Yes," describe these changes on Schedule O.	\	
4	Describe the organization's program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishments for each of its three largest program service accomplishment in the expension of the each of the expension of the each o		
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and the total expenses, and revenue, if any, for each program service reported.	allocations to others,	
	the total expenses, and revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$ 1,267,378 including grants of \$) (Reve	enue \$)
	The performing arts curriculum in music, theatre and dance will include: lessons, technique	*	/
	classes, small and large group ensembles, comprehensive courses in theory, history, and more.		
4b	(Code:) (Expenses \$ including grants of \$) (Reve		١
40	(Code) (Expenses ψ) (new	πια ς φ)
4-	(Code: A) (Suppose the including grounds of the) (Doub		
4c	(Code:) (Expenses \$ including grants of \$) (Reve	mue \$)
	<u> </u>		
4d	Other program services (Describe on Schedule O.)	0.1	
4e	(Expenses \$ 0 including grants of \$ 0) (Revenue \$ Total program service expenses 1,267,378	0)	
−ŦŬ	1,201,010		

Checklist of Required Schedules

Part IV

47-4890021

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
2	complete Schedule A	2	Χ	Х
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions			۸
3	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
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		Χ
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		Χ
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		V
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		Х
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes,"	-		,,
	complete Schedule D, Part III	8		Χ
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		Χ
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10		V
11	or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		Х
• •	VII, VIII, IX, or X, as applicable.			
а				
	Schedule D, Part VI	11a	Χ	
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		Χ
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more	44.5		V
٨	of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>	11c		Х
u	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? <i>If</i> "Yes," <i>complete Schedule D, Part X.</i>	11e		Χ
	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	Χ	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Χ	
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	401		V
13		12b 13	Х	Х
	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," complete Schedule E	14a	^	Х
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,	174		
	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		Χ
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		Χ
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	40		V
17	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
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		Х
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		Χ
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		Χ
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Χ
	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		V
	domestic government on Fattin, column (-), line F: II Tes, complete somedule I, Fatts Fatto II	41		Χ

Part	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		Х
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		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If</i> "Yes," answer lines			
	24b through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		$\stackrel{\sim}{}$
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	270		
C	to defease any tax-exempt bonds?	24c		
٨	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		_
		24 u		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		V
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.	25a		Х
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		Х
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		Х
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		Х
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	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		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31		Х
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		Х
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		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II,			Ť
• •	III, or IV, and Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled			广
~	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	005		
33	organization? If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			-^
J,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
20		5,		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	20	_	
Des	19? Note: All Form 990 filers are required to complete Schedule O	38	Χ	Щ
Par	Statements Regarding Other IRS Filings and Tax Compliance Check if Schodulo O contains a response or note to any line in this Part V			
	Check if Schedule O contains a response or note to any line in this Part V			닏
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	Χ	

47-4890021 Page 5 No Yes 54 Χ 2b 3a Χ 3b 4a Х 5a Χ 5b 5c Χ 6a 6b 7a Χ 7b 7с 7e 7f 7g

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.			
а	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		
0	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
1	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
2a	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			
3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
С	Enter the amount of reserves on hand			
4a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Χ
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
5	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?	15		Χ
	If "Yes," see the instructions and file Form 4720, Schedule N.			
6	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
7	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
-	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		
	If "Yes," complete Form 6069.			
	ii 163, complete i omi 0003.	_	000	(0005)
		Form	990	(2022)

Form 990 (2022) Maine Arts Academy 47-4890021

Part VI

Sect	ion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent			
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		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Χ
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
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		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	l		\ \ \
•	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
_	the year by the following:	0.0	V	
a	The governing body?	8a ob	X	
b	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached	8b	Χ	
9	at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Х
Soct	ion B. Policies (This Section B requests information about policies not required by the Internal Revenue C)	^
Seci	ion B. Foncies (This Section B requests information about policies not required by the internal Nevenue C	oue.	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	100	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Χ	
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	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Χ	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	Χ	
13	Did the organization have a written whistleblower policy?	13	Χ	
14	Did the organization have a written document retention and destruction policy?	14	Χ	
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?			
а	The organization's CEO, Executive Director, or top management official.	15a	Χ	
b	Other officers or key employees of the organization	15b	Χ	
	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		Х
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	401-		
Coot	the organization's exempt status with respect to such arrangements?	16b		
	ion C. Disclosure List the states with which a copy of this Form 990 is required to be filed ME			
17 18	List the states with which a copy of this Form 990 is required to be filed ME Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 5	:01(0)		
10	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	,o i(c)		
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest pol	icv		
13	and financial statements available to the public during the tax year.	.oy,		
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	Mary Heather King (207) 618-8908			
	11 Goldenrod Lane, Sidney, ME 04330			

Form 990 (2022)	Maine Arts Academy	47-4890021	Page 7
-----------------	--------------------	------------	---------------

Officers Directors Tructors Von Frances and Highest Commenced of Frances

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any	/ related organiz	ation	con	npe	nsa	ted ar	у с	urrent officer, di	ector, or trustee	
(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box,	unles er an	Pos neck ss pe	rson	than o is both pr/truste employee	an	(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) Mary Heather King	37.50									
Superintendent	0.00			Χ				85,769		
(2) Sherry Gilbert	3.00									
President	0.00	Х		Х						
(3) Linda Warner	2.00	.,								
Secretary	0.00			Х						
(4) Andrew Landry	2.00	1		\ \						
Treasurer	0.00			Х						
(5) Timothy Rector	2.00	1								
Director (6) Mitchell Thomas	0.00 2.00									
(6) Mitchell Thomas Director	0.00	1								
(7) Janna Townsend	2.00									
Director	0.00	1								
(8)	0.00									
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

47-4890021 Page 8

Pa	Section A. Officers, Directors, Tru	istees, Key Em	ploye	es,	and	HI t	ghes	t Co	ompensated En	iployees (contin	uea)	
	(A) Name and title	(B) Average hours	box,	unles er and	Pos neck ss pe d a d	more rson irecto	than of the state	n an tee)	(D) Reportable compensation	(E) Reportable compensation	Estimate of o	
		per week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/ 1099-MISC/ 1099-NEC)	from related organizations (W-2/ 1099-MISC/ 1099-NEC)	from	ition and
(15)							ited					
(16)												
(17)												
(18)												
(19)												
(20)												
(21)						4		-				
(22)			*									
			X									
(25)												
1b	Subtotal								85,769	0		(
c d	Total from continuation sheets to Part VII, Se Total (add lines 1b and 1c)								85,769	0		
2	Total number of individuals (including but not lin	mited to those lis						ived),000 of		
	reportable compensation from the organization										l y	es No
3	Did the organization list any former officer, dire employee on line 1a? <i>If "Yes," complete Sched.</i>										3	X
4	For any individual listed on line 1a, is the sum of											-
	the organization and related organizations greating individual	ter than \$150,00					-			h	4	X
5	Did any person listed on line 1a receive or accr	ue compensatio	n fror	n ar	ıy u	nrel	ated	org	anization or indiv			
Sec	for services rendered to the organization? If "Ye tion B. Independent Contractors	es," complete Sc	cneau	iie J	tor	suc	n pei	rson)		5	Х
1	Complete this table for your five highest compe compensation from the organization. Report co										tax vear.	
	(A) Name and business addr					<i>J</i>			(B) Description of ser		(C) Compensat	
Snov	v Pond Center for the Arts 8 Goldenrod La	ne Sidney, ME (04330)				Re	nts and Professi	onal	. ;	381,51
POL	AND BUS SERVICE IN PO BOX 3116 S	SKOWHEGAN, I	ME 0	4970	6			BU	IS SERVICE			301,10
												(
2	Total number of independent contractors (include more than \$100,000 of compensation from the	-	ted to	tho	se I	iste	d abo	ove)	who received			

47-4890021

Part VIII Statement of Revenue

		Check if Schedule O contains a respon-	se 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
S	1a	Federated campaigns	1a	0				COCHOTIC OTE OTT
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues	1b	0				
Gr	С	Fundraising events	1c	0				
fts, An	d	Related organizations	1d	0				
Gil ilar	е	Government grants (contributions)	1e	2,646,923			A	
ns, Sim	f	All other contributions, gifts, grants, and		_,,,,,,,				
ıtio er S	_	similar amounts not included above	1f	20,331		4		
ib.	g	Noncash contributions included in						
onti od C	3	lines 1a–1f	1g	\$ 0				
a Č	h	Total. Add lines 1a–1f			2,667,254			
				Business Code	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
ce	2a	Food Services		611710	22	22		
e Zi	b	Student Activity Accounts		611710	10,158	10,158		
yram Ser Revenue	С	Snack Shack		900099	1,664	1,664		
am eve	d	Instrument Fees		900099	45 0	50		
gr	е				0			
Program Service Revenue	f	All other program service revenue			0			
	g	Total. Add lines 2a–2f			11,894			
	3	Investment income (including dividends, in	terest	t, and				
		other similar amounts)			417			417
	4	Income from investment of tax-exempt bor	ıd pro	ceeds	0			
	5	Royalties			0			
		(i) Rea	al	(ii) Personal				
	6a	Gross rents 6a						
	b	Less: rental expenses . 6b						
	С	Rental income or (loss) 6c						
	d	Net rental income or (loss)	0					
	7a	Gross amount from (i) Securi						
		sales of assets						
4		other than inventory	0	0				
Revenue	b	Less: cost or other basis						
ver		and sales expenses 7b	0	0				
Re	С	Gain or (loss)	0	0				
er	d	Net gain or (loss)			0			
Othe	8a	Gross income from fundraising						
•		events (not including \$0						
		of contributions reported on line 1c). See Part IV, line 18	0-	14 001				
	L		8a 8b	14,801 1,302				
	b	Less: direct expenses		,	13,499			
	C	Gross income from gaming activities.	15.	 	13,499			
	Эа	See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	_	Net income or (loss) from gaming activities		ı	0			
		Gross sales of inventory, less	' 	<u> </u>	U			
	IVa	returns and allowances	10a	0				
	h	Less: cost of goods sold	10b					
		Net income or (loss) from sales of inventor			0			
(0	U	1100 moonie or (1000) nom sales or inventor	y	Business Code	0			
out	11a	Fuel Tax Refund			0	0		
ne		Technology Fees			6,400	6,400		
ellaneo evenue	C	Teaminogy rees			0,400	0,400		
Miscellaneous Revenue	d	All other revenue			49,360	49,360		
Ξ	e	Total. Add lines 11a–11d			55,760	,		
	12				2.748.824	67.654	0	417

47-4890021 Page 10

Part IX

following SOP 98-2 (ASC 958-720)

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. (C) (D) (B) Do not include amounts reported on lines 6b, 7b, Total expenses Program service Management and Fundraising 8b, 9b, and 10b of Part VIII. general expenses expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21. . . 0 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 Benefits paid to or for members 0 5 Compensation of current officers, directors, trustees, and key employees 47,466 47,466 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 1.094.421 856.572 237.849 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). . . 9 Other employee benefits 0 58,184 10 Payroll taxes 227,545 169,361 Fees for services (nonemployees): 11 а 46,382 46,382 b 9,200 С Accounting d 0 Professional fundraising services. See Part IV, line 17. . . . е 0 f Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column g (A), amount, list line 11g expenses on Schedule O.). . . 236,315 111,995 124,320 Advertising and promotion 12 79,334 54,467 24,867 13 Office expenses 29,428 26,790 2,638 14 Information technology 15 0 77,168 16 77,168 17 0 18 Payments of travel or entertainment expenses n for any federal, state, or local public officials Conferences, conventions, and meetings. 19 0 20 Interest 23.851 23,851 Payments to affiliates 0 21 22 Depreciation, depletion, and amortization. 313,778 313,778 23 25,937 25,937 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) Student Transportation 413,182 413,182 а Professional Development b 12,696 12,506 190 Grant Writing 79,269 79,269 d Co-curricular 8,249 8.249 148,967 27,438 121,529 **e** All other expenses Total functional expenses. Add lines 1 through 24e 2,873,188 1,267,378 1.605.810 Joint costs. Complete this line only if the 26 organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here

Form 990 (2022) Maine Arts Academy 47-4890021 Page **11**

Part X Balance Sheet

		Check if Schedule O contains a response o	or note to any li	ine in this Part ${\sf X}$.			
					(A)		(B)
					Beginning of year		End of year
	1	Cash—non-interest-bearing			0	1	
	2	Savings and temporary cash investments	637,793	2	171,354		
	3	Pledges and grants receivable, net			129,827	3	32,411
	4	Accounts receivable, net		[0	4	0
	5	Loans and other receivables from any current	or former office	er, director,			
		trustee, key employee, creator or founder, sub-					
		controlled entity or family member of any of the	ese persons .		0	5	
	6	Loans and other receivables from other disquali					
		under section 4958(f)(1)), and persons describe	- 0	6			
ţ	7	Notes and loans receivable, net			0	7	0
Assets	8	Inventories for sale or use		_	- 0	8	
Ä	9	Prepaid expenses and deferred charges		_	48,750		30,834
	10a	Land, buildings, and equipment: cost or			10,100		00,001
	100	other basis. Complete Part VI of Schedule D	10a	4,045,030			
	b	Less: accumulated depreciation	10b	707,139	395,932	10c	3,337,891
	11	Investments—publicly traded securities			0	11	0,557,691
	12	Investments—other securities. See Part IV, line			0	12	0
	13	•	_	0	13	0	
	_	Investments—program-related. See Part IV, lin		0		0	
	14	Intangible assets		0	14		
	15	Other assets. See Part IV, line 11					745,000
	16	Total assets. Add lines 1 through 15 (must equal to 15)	uai iine 33) .		1,212,302	16	4,317,490
	17	Accounts payable and accrued expenses		· · · · -	96,851	17	219,028
	18	Grants payable	0	18			
	19	Deferred revenue		0	19		
	20	Tax-exempt bond liabilities		0			
	21	Escrow or custodial account liability. Complete	0	21			
Liabilities	22	Loans and other payables to any current or for					
Ħ		trustee, key employee, creator or founder, sub					
<u>ia</u>		controlled entity or family member of any of the		_	0		
_	23	Secured mortgages and notes payable to unre			270,000	23	3,375,000
	24	Unsecured notes and loans payable to unrelate	ed third parties	3	0	24	0
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on line					
		Part X of Schedule D			0	25	0
	26	Total liabilities. Add lines 17 through 25			366,851	26	3,594,028
S		Organizations that follow FASB ASC 958, ch	neck here X				
ဋ		and complete lines 27, 28, 32, and 33.		'			
<u> </u>	27	Net assets without donor restrictions			815,989	27	705,964
ä	28	Net assets with donor restrictions		_	29,462		17,498
Б		Organizations that do not follow FASB ASC			20,102		11,100
교		and complete lines 29 through 33.	oco, chicon in	",			
ō	29	Capital stock or trust principal, or current funds	0	29			
ţ		Paid-in or capital surplus, or land, building, or e		0			
3S6	30			0			
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated i					700 400
Žet	32	Total net assets or fund balances			845,451		723,462
_	33	Total liabilities and net assets/fund balances.			1,212,302	33	4,317,490

Form 990 (2022) Maine Arts Academy 47-4890021 Page **12**

Part	XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		2,74	18,824
2	Total expenses (must equal Part IX, column (A), line 25)	2		2,87	73,188
3	Revenue less expenses. Subtract line 2 from line 1	3		-12	24,364
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		84	15,451
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			2,375
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
		10		72	23,462
Part					_
	Check if Schedule O contains a response or note to any line in this Part XII				Щ
				Yes	No
1	Accounting method used to prepare the Form 990:		_		
	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?		. 2	a	X
	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?		. 2	b X	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		. 2	c X	
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		. 3	a X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule Q and describe any steps taken to undergo such audits		3	h I x	

Form **990** (2022)

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020

Open to Public Inspection

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.

Department of the Treasury Go to www.irs.gov/Form990 for instructions and the latest information. Internal Revenue Service For the 2020 calendar year, or tax year beginning and ending 6/30/2021 C Name of organization D Employer identification number Check if applicable: Maine Arts Academy Doing business as Address change Number and street (or P.O. box if mail is not delivered to street address) Room/suite 47-4890021 Name change 11 Goldenrod Lane E Telephone number initial return City or town ZIP code 207-618-8908 04330 Sidney ME Final return/terminated Foreign country name Foreign postal code Foreign province/state/county Amended return Gross receipts \$ 3,240,365 F Name and address of principal officer: Application pending H(a) is this a group return for subordinates? Yes X No Sherry Gilbert 11 Goldenrod Lane, Sidney, ME 04330 H(b) Are all subordinates included? If "No," attach a list. See instructions X 501(c)(3) 501(c) (Tax-exempt status:) **(**insert no.) 4947(a)(1) or 527 Website: ▶ www.maineartsacademy.org H(c) Group exemption number X Other ► School Corporation Trust L Year of formation: 2016 Form of organization: Association M State of legal domicile: ME Part I Summary Briefly describe the organization's mission or most significant activities: The Academy aims to transform students' lives and contribute to the cultural capital of Maine by providing a high quality, Activities & Governance comprehensive, college preparatory academic and arts education for high school students. Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 7 Number of independent voting members of the governing body (Part VI, line 1b). Total number of individuals employed in calendar year 2020 (Part V, line 2a) 57 5 6 0 Total unrelated business revenue from Part VIII, column (C), line 12. 0 7a Net unrelated business taxable income from Form 990-T, Part I, line 11 0 **Current Year** Contributions and grants (Part VIII, line 1h). 2,397,027 3,187,430 Revenue Program service revenue (Part VIII, line 2g) 29,460 11,818 10 396 215 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 36.764 39.035 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12). 2,463,647 3,238,498 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 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). 1,314,403 1,388,507 16a Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) ▶ 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . 1.085.530 1,301,946 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25). 2,399,933 2,690,453 19 Revenue less expenses. Subtract line 18 from line 12. 63,714 548,045 5 8 Beginning of Current Year **End of Year** 20 Total assets (Part X, line 16) . 642,460 822,323 21 Total liabilities (Part X, line 26) 455,675 153,042 22 Net assets or fund balances. Subtract line 21 from line 20 186,785 669,281 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 Signature of officer Here Mary Heather King Head of School Type or print name and title Print/Type preparer's name Preparer's signature Check if **Paid** Ronald Smith 5/16/2022 self-employed Ronald Smith P01481996 **Preparer** Firm's name RHR Smith & Company, CPA's Firm's EIN > 04-3383155 **Use Only** Firm's address ► 3 Old Orchard Road, Buxton, ME 04093 207-929-4606 Phone no.

X Yes

Form 9	90 (2020)	Maine Arts Academ				47-4	890021	Page 2
Pa	rt III	Statement of Prog	ram Service Acc	omplishments				_
		Check if Schedule (O contains a resp	onse or note to any	line in this Part III.	30 + + + 90 30		L
1		describe the organization's				,		
	The Ac	ademy is dedicated to aca	ademic excellence,	commitment to the per	forming arts,			
		hip, integrity, and a virtuo						
	meet th	e demands of a contempo	orary world through	thoughtful attention to	curriculum,			
		and civic responsibilities.						
2		organization undertake a						_
		r Form 990 or 990-EZ? .					Yes	X No
		describe these new serv						
3		organization cease condu						
		s?			1.00	20	Yes	X No
		describe these changes						
4		e the organization's progr						
		es. Section 501(c)(3) and				ints and allocation	ns to others,	
	the tota	l expenses, and revenue,	if any, for each pro	gram service reported.				
					_			
4a	(Code:) (Expens	ses \$ 2,166,	029_including grants o	of \$) (Revenue \$	48,	249)
	The pe	rforming arts curriculum in	music, theatre and	dance will include: les	sons, technique			
	classes	, small and large group ei	nsembles, compreh	ensive courses in theo	ry, history, and more.			

	-	TO SAME SOLDED SO WE ARE NOT THE SOUTH OF SHIPE	11 May 10 May 1 100 100 100 100 100 100 100 100 100					
4b) (Expens						

					••••		•••	
4c	(Codo:	\/Evnen	*	including greats of	.re	\ /Ele	_	
40	(Code:) (Expens	ses a	including grants of	э э) (Revenue \$)

		•••••						
					**			

4d	Other	rogram services (Describ	e on Schedule O \					
-vu	(Expen		0 including grants	of \$	0)(Revenue \$		0)	
4e		ogram service expenses	• morading grants	2,166,029	O Misesellae 4			
	P1	Talliani vertice enpended						

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 1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	2		Х
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	\vdash		
	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		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
·	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	一		<u> </u>
	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a	H		<u> </u>
3	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			U
40		9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			U
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	105		THE N
	VII, VIII, IX, or X as applicable.	-		
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete			
	Schedule D, Part VI	11a	X	_
þ	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	<u> </u>	Х
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	<u> </u>	X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	11d		Х
0	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
ь	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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	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		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	1111	_	
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	<u> </u>		-
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services	<u> </u>		<u> </u>
•••	on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		х
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.	40		v
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	18	\vdash	X
10		امدا		U
20-	If "Yes," complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	-	Х
	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	_		L.
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	21	1	X

Pari	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	l		l
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	\vdash	Х
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.	,,		l 🛴
242	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than	23		X
24a	\$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		x
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		 ^
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year		_	\vdash
_	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		
	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		х
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		Х
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	Ш	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			,
20	persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		10	
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			-
a	If"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
C	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	200		 ^
_	If"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
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		х
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		X
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		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	\vdash	Х
D	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled	l		
26	entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
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	2.		,
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36		X
٠,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and	٠,	Н	┝
30	19? Note: All Form 990 filers are required to complete Schedule O	38	х	
Par		30	_^_	
	Check if Schedule O contains a response or note to any line in this Part V		,	П
		• •	Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	S	.35	140
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			11-32
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable	100		
	gaming (gambling) winnings to prize winners?	1c	Х	-
				_

Par	Statements Regarding Other IRS Filings and Tax Compliance (continued)		- V	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax		Yes	No
	Statements, filed for the calendar year ending with or within the year covered by this return . 2a 57	N.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	-
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
-	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		1	1
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
ь	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		l x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	1 . 3	202	8 4
а	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		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	\Box	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		\Box	
	required to file Form 8282?	7c		L x
d	If "Yes," indicate the number of Forms 8282 filed during the year	mai	8000	3000
6	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	and	1000	600
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.		1	
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
ь	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 601(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12	أسا		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			100
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	3		
b	Gross income from other sources (Do not net amounts due or paid to other sources		1000	100
	against amounts due or received from them.)	=83		100
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
þ	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	776	-5000	100
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a	\Box	
	Note: See the instructions for additional information the organization must report on Schedule O.	141 5	200	- 7
b	Enter the amount of reserves the organization is required to maintain by the states in which	1 98	1000	
	the organization is licensed to issue qualified health plans		1000	
С	Enter the amount of reserves on hand		1 3	100
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	-	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year	15		l x
	If "Yes," see instructions and file Form 4720, Schedule N.	10	E-99345	Ë
46		40	-	v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes." complete Form 4720. Schedule O.	1000		

Form 990 (2020) Maine Arts Academy Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" Part VI response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. Enter the number of voting members included on line 1a, above, who are independent 1b Did any officer, director, trustee, or key employee have a family relationship or a business relationship with X 2 Did the organization delegate control over management duties customarily performed by or under the direct 3 supervision of officers, directors, trustees, or key employees to a management company or other person? Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Х 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Х 5 6 X Did the organization have members, stockholders, or other persons who had the power to elect or appoint 7a Х Are any governance decisions of the organization reserved to (or subject to approval by) members, X Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code. No 10a Х 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 Х Describe in Schedule O the process, if any, used by the organization to review this Form 990. Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b X Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 Х 14 14 Х 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? The organization's CEO, Executive Director, or top management official. 15a 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16a 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 Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► ME
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
	Own website
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy

	and mandal 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 b	ooks and records	•
	Mary Heather King, Principal	(207) 618-8908	

Form 990 (2020)	Maine Arts Academy									47-48900	21 Page 7
Part VII	Compensation of Officers, Dire		∍s, K	ey	Em	plo	yee	s, F	lighest Comp	ensated	
	Employees, and independent C		4-4-		. 6:	_ :-		D-			
	Check if Schedule O contains a re									-	· · · <u> </u>
Section A.							-				
	this table for all persons required to be	listed. Report co	mpen	ısati	on f	or ti	ne ca	lenc	lar year ending v	vith or within the	
organization's	*			41		i de la constant					
	of the organization's current officers, di		•				uais	ог о	rganizations), re	gardless of amo	unt
-	of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid. • List all of the organization's current key employees, if any. See instructions for definition of "key employee."										
 List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) 											
	who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the										
organization a	and any related organizations.										
	of the organization's former officers, ke eportable compensation from the organ							ed e	mployees who n	eceived more th	an
	of the organization's former directors	·			_			itv a	as a former direc	tor or trustee of	the
	more than \$10,000 of reportable compe										
-	ns for the order in which to list the pers		_						ū		
Check thi	is box if neither the organization nor any	y related organiz	ation	соп	npe	nsal	led ar	пу с	urrent officer, dir	ector, or trustee.	
					. (0						
					Pos						
	(A) Name and title	(B) Average					than o		(D) Reportable	(E) Reportable	(F) Estimated amount
	ridiro dile dato	hours				recto	or/truste	compensation	compensation	of other	
		per week (list any	o ndi	ns	Officer	Key	emi Higi	Former	from the organization	from related organizations	compensation from the
		hours for	Individual to or director	lt ti	ğ	900	nest ploy	Je J	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and
		related	[호 🌣	I≌I		믕	8 %				related organizations
		organizations	1 ' 5	<u> </u>		~	3				
		below	trustee	al trusi		employee	mpen				
			Individual trustee or director	Institutional trustee		yee	mpensateo				
(1) Mary H	eather King	below dotted line)	trustee	al trustee		yee	Highest compensated employee				
(1) Mary H		below	trustee	al trustee	x	yee	mpensated		76,032		
	ol	below dotted line) 37.50		al trustee	x	yee	mpensated		76,032		
Head of Scho (2) Sherry President	ol Gilbert	below dotted line) 37.50		al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard	ol Gilbert I Durost	37.50 0.00		al trustee	х	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President	ol Gilbert I Durost It	37.50 0.00 1.00 0.00 1.00	x	al trustee		yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-Presiden (4) Linda V	ol Gilbert I Durost It	37.50 0.00 1.00 0.00 1.00 1.00	x	al trustee	x	yee j	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-Presiden (4) Linda V Secretary	of Gilbert I Durost It Varner	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00	x	al trustee	х	yee	mpensated		76,032	**************************************	
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew	of Gilbert I Durost It Varner	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00	x x	al trustee	x x	yee leave	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer	of Gilbert I Durost It Varner	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 0.00 0.00	x x x	al trustee	x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy	of Gilbert I Durost It Varner	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00 1.00	x x x	al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director	of Gilbert I Durost It Varner / Landry	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 0.00	x x x x	al trustee	x x	уee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag	of Gilbert I Durost It Varner / Landry	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00	x x x	al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag	ol Gilbert I Durost It Varner Landry Rector	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 0.00 0.00	x x x	al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag	ol Gilbert I Durost It Varner Landry Rector	37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00	x x x x	al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag Director (8) Janna	ol Gilbert I Durost It Varner Landry Rector	Delow dotted line) 37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00	x x x x	al trustee	x x	уве	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag Director (8) Janna Director (9)	ol Gilbert I Durost It Varner Landry Rector	Delow dotted line) 37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00	x x x x	al trustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag Director (8) Janna Director	ol Gilbert I Durost It Varner Landry Rector	Delow dotted line) 37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00	x x x x	al frustee	x x	yee	mpensated		76,032		
Head of Scho (2) Sherry President (3) Richard Vice-President (4) Linda V Secretary (5) Andrew Treasurer (6) Timothy Director (7) Dr. Mag Director (8) Janna Director (9)	ol Gilbert I Durost It Varner Landry Rector	Delow dotted line) 37.50 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00	x x x x	al frustee	x x	yee	mpensated		76,032		

(13)

Part V	Section A. Officers, Directors, Tru	ıstees, Key Em	oloye	es,	апс	i Hi	ghes	t Co	ompensated Em	ployees (contin	ued)		
	(A) Name and title	(B) Average	box,	unles	Pos neck ss pe	rson	then (an	(D) Reportable	(E) Reportable	table Estimated		
		hours per week (list any hours for related organizations below dotted line)	Individual trustee or director		Officer	_	Highest compensated employee	_	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	or or comper from organiza related org	nsation the tion and	
(15)										-			
(16)												-	
(17)	20 0000000 6000000000000000000000000000					Г							
(18)					Г	Г							
(19)					Г								
(20)					Г	Γ							
(21)					Г	Г							
(22)													
(23)					Г	Г							
(24)													
(25)					Г								
1b Sub	total							•	76,032	0		0	
c Tota	al from continuation sheets to Part VII, S al (add lines 1b and 1c).	ection A						\blacktriangleright	76,032	0		0	
2 Tota	l number of individuals (including but not li	mited to those lis											
repo	ortable compensation from the organization	•									Tv.	0 s No	
	the organization list any former officer, dire										3	X	
4 For	any individual listed on line 1a, is the sum	of reportable con	npens	atic	on a	nd d	other	con	npensation from			Î	
	organization and related organizations greatified and related organizations greating and related organizations	ater than \$150,00)U? II	Υ <i>є</i>	es, "	<i>con</i> 	ipiete 	· Sc	hedule J for suci	1	4	×	
	any person listed on line 1a receive or acc ervices rendered to the organization? If "Y										5	х	
	3. Independent Contractors	. ,					,						
	plete this table for your five highest compe pensation from the organization. Report co										ay vear		
	(A) Name and business add					<i>y</i> = m	2		(B) Description of sen		(C) Compensat		
		ne Sidney, ME ($\overline{}$	ofessional		2	241,548	
Poland Bu	s Service Inc. P.O. Box 3136	Skowhegan, ME	0497	6				Bu	sing			261,578	
								\vdash				0 0	
		_				-		\vdash				0	
	I number of independent contractors (inclue than \$100,000 of compensation from the			tho	se l	isted	d abo	ve)	who received				

Form	990 (20	20) Maine Arts Academy	1						47-48900	021 Page 9
Par	t VIII	Statement of Reven	nue							
		Check if Schedule O co	ntains	a respon	se or	note to any line in	this Part VIII	s. vs		. 60
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
23 40	1a	Federated campaigns		- 26 - 631	1a	0		Total 12-10-11		The state of the s
L all	ь	Membership dues			1b	0				
عَ 5	C	Fundraising events		600	1c	0				THE MALES
₹ Z	d	Related organizations	anizations 1d							
<u>o</u> =	е	Government grants (contrib			1e	3,183,247				
Sign	f	All other contributions, gifts	, gran	nts, and						1 TO
ž ž		similar amounts not include	ed abo	ove.	1f	4,183				T. San To.
음동	9	Noncash contributions incli								
Contributions, Gifts, Grants and Other Similar Amounts		lines 1a-1f		19 1	1g	\$ 0				
0 8	h	Total. Add lines 1a-1f					3,187,430	con pill - will		
						Business Code	1000			
Program Service Revenue	2a					611710	1,696			
و چ	b	Student Activity Accounts				611710	9,208			
Š	С	Snack Shack				900099	559	559		
gram Ser Revenue	d	Instrument Fees				900099	355	355		
Ďα	e						0			
Ā	f	All other program service re				i i	0			
	g	Total. Add lines 2a-2f.					11,818			
	3	Investment income (includi	-							10000
		other similar amounts).					215			215
	4	Income from investment of tax-exempt bond proc				oceeds 🕨	0			
	5	Royalties	-			· · · · · · · · · · · · · · · · · · ·	0			
		_		(i) Res	21	(ii) Personal		The second second		
	6a	Gross rents	6a	_	_					
	b	Less: rental expenses .	6b					1 S S S S		
	C	Rental income or (loss)	6c		0	0				
	_d	Net rental income or (loss)	-		***	63.00	0			
	7a	Gross amount from		(i) Securi	ues	(ii) Other		10 1/0 11	\$11-11-10-11-11-11-11-11-11-11-11-11-11-1	
		sales of assets	1.0							
	Ι.	other than inventory .	7a			0				
Ž	b	Less: cost or other basis						200		
Š		and sales expenses	7b	_	0	+			Market Company	
æ	°.	Gain or (loss)	7c		0			<u> </u>		
ther Revenue	d	Net gain or (loss)		1.52.59	· ·		0		Value of the second of the sec	
5	8a	Gross income from fundral events (not including \$	sing							
		of contributions reported or	n line	10)						COLOR THE COLOR
		See Part IV, line 18			8a	4,471				
	Ь	Less: direct expenses			8b	1,867				Water State of the last
	°	Net income or (loss) from f			_	1,007	2,604			
	9a	Gross income from gaming					2,004	Section Control	- U	
	"	See Part IV, line 19.	•	100	9a	o				
	ь	Less: direct expenses		STATE WAS DOING	9b	0				Maria San Maria
1	c	Net income or (loss) from g			_	▶	0			
		Gross sales of inventory, le		a convide	· ·					
	'''	returns and allowances		2000	10a	ا ا		Margarith St.	Water Street	FUX. B
	Ь	Less: cost of goods sold			10b				10000000	
	6	Net income or (loss) from s				•	0			
40	_	The modifie of those from s	,a.c.3 (ST III V CHILLOI	1	Business Code	U		10000	
aneous	11a	Fuel Tax Refund					2,965	2,965		
a n	b	Technology Fees					6,552			

40

26,874

36,431 3,238,498

▶

40

26,874

48,249

c School Store

12

d All other revenue.

e Total. Add lines 11a-11d.

Total revenue. See instructions.

215

0

Part IX Statement of Functional Expens
--

Section	on 501(c)(3) and 501(c)(4) organizations must complete all c	<u>olumns. All other or</u>	ganizations must co	omplete column (A).	
	Check if Schedule O contains a response or note to	o any line in this Par	t IX		
	not include amounts reported on lines 6b, 7b, 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				
	domestic governments. See Part IV, line 21	0		Company of the Compan	
2	Grants and other assistance to domestic		l l		
	individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign		- 1		
	individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors,				
	trustees, and key employees	0		0	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and			T.	
	persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	1,178,529	874,750	303,779	
8	Pension plan accruals and contributions (include		I	F	
	section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	209,978	155,575	54,403	
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
а	Management	0		3	
b	Legal	14,950		14,950	15972_27_2751
С	Accounting	6,000		6,000	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other, (If line 11g amount exceeds 10% of line 25, column				1023-100-03
_	(A) amount, list line 11g expenses on Schedule O.)	150,376	96,839	53,537	
12	Advertising and promotion	16,386	14,106	2,280	LGSVictor(conf) in-
13	Office expenses	100,305	86,955	13,350	
14	Information technology	287,941	256,341	31,600	
15	Royalties	0			
16	Occupancy	254,877	254,877		
17	Travel	0			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	ol			
19	Conferences, conventions, and meetings	0			
20	Interest	3,021		3,021	
21	Payments to affiliates	0		-,,	
22	Depreciation, depletion, and amortization	34,353	o	34,353	(
23	Insurance	21,626	21,462	164	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
а	Student Transportation	326,370	326,370		
b	Professional Development	27,634	26,439	1,195	
C	Comma Mariation	14,251	14,251	1,100	
d	Instruments	11,847	11,847		
e	All other expenses	32,009	26,217	5,792	
25	Total functional expenses. Add lines 1 through 24e	2,690,453	2,166,029	524,424	2 2 2
26	Joint costs. Complete this line only if the	2,030,733	2,100,025	J27,724	
	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)				
	10110111119 UOF 30-2 [AUC 300-720]				

Part X Balance Sheet

		Check if Schedule O contains a response or	note to ar	y line in this Part X .			
					(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing			512,858	1	647,572
	2	Savings and temporary cash investments	0	2			
	3	Pledges and grants receivable, net		0	3	0	
	4	Accounts receivable, net			0	4	0
	5	Loans and other receivables from any current of		_			
	'	trustee, key employee, creator or founder, subs					
		controlled entity or family member of any of the			0	5	
	6	Loans and other receivables from other disqualif				Contract of	
		•	under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
Assets	7	Notes and loans receivable, net		_	0	. 7	0
386	8	Inventories for safe or use			0	8	
₹	9	Prepaid expenses and deferred charges			22,947	9	3,266
	10a	Land, buildings, and equipment: cost or	1 1			10000	
	'''	other basis. Complete Part VI of Schedule D	10a	249,293			
	Ь	Less: accumulated depreciation	10b	77,808	106,655	10c	171,485
	11	Investments—publicly traded securities	-		0	11	0
	12	Investments—other securities. See Part IV, line		_	0	12	0
	13	Investments—program-related. See Part IV, line		0	13	0	
	14	Intangible assets	0	14	0		
	15	Other assets. See Part IV, line 11	0	_	0		
	16	Total assets. Add lines 1 through 15 (must equ		_	642,460	_	822,323
	17	Accounts payable and accrued expenses			137,091		113,914
	18	Grants payable	0	_			
	19	Deferred revenue	0	_			
	20	Tax-exempt bond liabilities			0		
	21	Escrow or custodial account liability. Complete			0		1 1
40	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, subs					
ğ		controlled entity or family member of any of the			0	22	
Ë	23	Secured mortgages and notes payable to unrel		_	318,584	-	39,128
	24	Unsecured notes and loans payable to unrelate			0		0
	25	Other liabilities (including federal income tax, p		_			
		parties, and other liabilities not included on line	-				
		Part X of Schedule D			0	25	0
	26	Total liabilities. Add lines 17 through 25		_	455,675	26	153,042
- w		Organizations that follow FASB ASC 958, ch					
inces		and complete lines 27, 28, 32, and 33.	ook noro				
<u>a</u>	27	Net assets without donor restrictions			137,388	27	634,301
ä	28	Net assets with donor restrictions		_	49,397		34,980
P		Organizations that do not follow FASB ASC			10,001		
E	1	and complete lines 29 through 33.	000, 0,100				
ō	29	Capital stock or trust principal, or current funds			0	29	
SE SE	30	Paid-in or capital surplus, or land, building, or e			0	-	
55	31	Retained earnings, endowment, accumulated in			0		
Net Assets or Fund Bala	32	Total net assets or fund balances			186,785		669,281
Š	33	Total liabilities and net assets/fund balances .			642,460		822,323
-		Town Hubblidge arts flot 6000toffatte baidflocs .			U12,100		V, U&U

Form 9	990 (2020) Maine Arts Academy	47-48900	021	Pag	e 12
Part	XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	-3	,238	,498
2		2	2	,690	,453
3	Revenue less expenses. Subtract line 2 from line 1	3		548	,045
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		186	,785
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			113
7	Investment expenses	7			
8	The period dejudition of the second s	8		-65	662
9	Other original for the control of th	9			-510-59
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,	No de la constitución de la cons			
	\-\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	0	9000	669	,281
Part					
	Check if Schedule O contains a response or note to any line in this Part XII		(+c		
		_		Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in			2. //	923
	Schedule O.	- 1	100	200	
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	200 L	2a		X
	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			186	
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c	х	-
	If the organization changed either its oversight process or selection process during the tax year, explain on	100		erina.	Yal I
	Schedule O.	- 1			
За	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	х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		зь	х	
			Form	990	(2020)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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.

tion. Inspec Employer identification number

Mair	ie A	ns Academy					47~48	90021			
Par	tΙ	Reason for Public Char	ity Status. (All or	ganizations must co	mplete t	his part.)	See instructions.				
The	orga	inization is not a private foundat	ion because it is: (F	or 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	X	X A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)									
3		A hospital or a cooperative hos	pital service organiz	ation described in sec	tion 170(l	b)(1)(A)(ii	i).				
4		A medical research organization hospital's name, city, and state:		nction with a hospital d	escribed i	n section	170(b)(1)(A)(iii). En	ter the			
5		An organization operated for th section 170(b)(1)(A)(iv). (Com		e or university owned	or operate	d by a go	vernmental unit desc	cribed in			
6		A federal, state, or local govern	ment or governmen	ital unit described in se	ection 170	(b)(1)(A)	(v).				
7		An organization that normally redescribed in section 170(b)(1)(m a gove	mmental ı	unit or from the gene	ral public			
8		A community trust described in	section 170(b)(1)(/	A)(vi). (Complete Part	II.)						
9		An agricultural research organizor university or a non-land-gran	zation described in a nt college of agricult	section 170(b)(1)(A)(ix ure (see instructions).) operated Enter the	d in conjui name, city	nction with a land-gra y, and state of the co	ant college llege or			
10		university: An organization that normally receipts from activities related to support from gross investment acquired by the organization af	to its exempt function income and unrelated	ns—subject to certain ed business taxable in	exception come (les	s, and (2) s section	no more than 33 1/3 511 tax) from busine	3% of its			
11		An organization organized and	operated exclusivel	y to test for public safe	ty. See se	ection 50!	9(a)(4).				
12		An organization organized and of one or more publicly support Check the box in lines 12a thro	ed organizations de	escribed in section 509	(a)(1) or s	section 5	09(a)(2). See section	n 509(a)(3).			
a b		Type I. A supporting organiz the supported organization(s organization. You must con Type II. A supporting organiz	s) the power to regunder Part IV, Sect	larly appoint or elect a tions A and B.	majority o	of the dire	ctors or trustees of the	ne supporting			
		control or management of the organization(s). You must c	e supporting organi omplete Part IV, Se	ization vested in the sa actions A and C.	ime perso	ns that co	ntrol or manage the	supported			
C		Type III functionally integral its supported organization(s)						rated with,			
d		Type III non-functionally in that is not functionally integr requirement (see instruction	itegrated. A supportated. The organizat	ting organization opera ion generally must sati	ited in cor	nection with	vith its supported org quirement and an att				
е	į	Check this box if the organiz functionally integrated, or Ty	ation received a wr	itten determination from	m the IRS	that it is a		e III			
f		Enter the number of supported	-					0			
g	123	Provide the following information Name of supported organization			41-3-1-4			/ B A			
	(1)	Nanie of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	listed in you	organization or governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)			
					Yes	No					
(A)		,			,,,,,						
(B)											
(C)											
(D)											
(-,											
(E)											
_	_										

Schedule A (Form 990 or 990-EZ) 2020 Maine Arts Academy

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support				•		
Cale	ndar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3	The value of services or facilities						
	furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1 through 3	0	0	0	0	0	0
5	The portion of total contributions by		De la Company				
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on		E I LOVE S			a Tallia	
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4		1 3				0
	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7	Amounts from line 4	0	0	0	0	0	0
8	Gross income from interest, dividends, payments received on securities loans,	1					
	rents, royalties, and income from similar sources						0
9	Net income from unrelated business						
	activities, whether or not the business is						
	regularly carried on						0
10	Other income. Do not include gain or			-			
	loss from the sale of capital assets						
	(Explain in Part VI.)	. —		1004			0
11	Total support. Add lines 7 through 10	VSI SEE			Mil		0
12	Gross receipts from related activities, etc. (s	ee instructions)		6306		12	
13	First 5 years. if the Form 990 is for the orga	nization's first, sec	ond, third, fourth, o	or fifth tax year as a	a section 501(c)(3)		
	organization, check this box and stop here					· 200 per ser .	,▶ 🔲
Sec	tion C. Computation of Public Su	pport Percenta	ige				
14	Public support percentage for 2020 (line 6, c			(f))		14	0.00%
15	Public support percentage from 2019 Sched		• 10			15	0.00%
16a	33 1/3% support test-2020. If the organiz					ck this box	
	and stop here. The organization qualifies as						,▶□
b	33 1/3% support test—2019. If the organiz	ation did not check	a box on line 13 o	r 16a, and line 15	is 33 1/3% or more	, check this	
4	box and stop here. The organization qualified						▶ 🔼
17a	10%-facts-and-circumstances test—2020 10% or more, and if the organization meets the Part VI how the organization meets the facts organization	the facts-and-circur -and-circumstance	nstances test, che s test. The organiz	ck this box and st o ation qualifies as a	op here. Explain in a publicly supported	1	▶□
b	10%-facts-and-circumstances test—2019 15 is 10% or more, and if the organization m in Part VI how the organization meets the fac	eets the facts-and- cts-and-circumstan	circumstances tes ces test. The orga	t, check this box ar nization qualifies a	nd stop here . Expl s a publicly suppor	ain ted	
	organization				*· · · · · · ·		▶ 🔛
18	Private foundation. If the organization did instructions						
						67 7000 1510503	🗲 🗀

Page 2

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.)

Sec	ction A. Public Support				,		
	ndar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						0
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						0
3	Gross receipts from activities that are not an			1			
	unrelated trade or business under section 513						0
4	Tax revenues levied for the						
	organization's benefit and either paid to				1		
	or expended on its behalf						0
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						0
6	Total. Add lines 1 through 5	0	0	0	0	0	0
7a	Amounts included on lines 1, 2, and 3					·	
	received from disqualified persons						0
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						0
C	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support (Subtract line 7c from						
	line 6.)	Reference in		3 1977-0-1			0
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	\	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9	Amounts from line 6	0	0	0	0	0	0
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources						0
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						0
¢	Add lines 10a and 10b	0	0	0	0	0	0
11	Net income from unrelated business						
	activities not included in line 10b, whether						
	or not the business is regularly carried on .						0
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						0
13	Total support. (Add lines 9, 10c, 11,	ا ا	_			_	_
	and 12.)		0	0	0	0	0
14	First 5 years. If the Form 990 is for the orga						, m
Sa.	organization, check this box and stop here			torong to to	1981 OF 50 BOX 0	U 500 500 · · ·	
15	ction C. Computation of Public Su Public support percentage for 2020 (line 8, o			(0)		15	0.00%
16	Public support percentage from 2019 Sched					16	0.00%
	ction D. Computation of Investmen			· · · · · · · · · · · · · · · · · · ·	- 11 - 300 K - 11 - 11	10 [0.0070
17	Investment income percentage for 2020 (line			olumn (ft)		17	0.00%
18	Investment income percentage from 2019 S					18	0.00%
	33 1/3% support tests—2020. If the organi						2.2370
							▶ □
	not more than 33 1/3%, check this box and a	stob neter the orga	mzanon quannes		arres or Sourcement.		
b	33 1/3% support tests—2019. If the organi	ization did not checl	a box on line 14	or line 19a, and lin	e 16 is more than	33 1/3%, and	
b		ization did not checl box and stop here	a box on line 14. The organization	or line 19a, and lin qualifies as a publ	e 16 is more than : licly supported orga	33 1/3%, and anization	

Supporting Organizations

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

Section	A. A	II	Supporting	Organ	izations
---------	------	----	------------	-------	----------

- 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.
- 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).
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 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.
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 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.
- 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.)

	_
Yes No	
	ı
Total Mary	ı
1	
	r
	ŀ
	u.
2	
	ī
3a	٠.
30	į.
	ı
	ij.
3b	
	Ī.
3c	
00	т
Designation of the last	11
4a	-
	ı.
4b	
SECTION STREET	ī
	н
	ı
	ij.
4c	_
	ı
	ı
	1
	ı
	п
5a	
	ı
5b	
5c	_
	г
	1
	1
	U.
6	
	Ī
	1
7	-
Company of the compan	
-	
8	-
9a	
	ı
9b	
90	į.
	35
9c	-
	ı
10a	
100	ī
10b	
LAOL	

Part I	V Supporting Organizations (continued)			
		v - 3	Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		-	100
а	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
C	A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	111.3	20	
	detail in Part VI.	11c		
Section	on B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or	1.53330		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,	= 45		- 114
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)	120		- 10
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	Serm	9	-
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year	1		
2	Did the organization operate for the benefit of any supported organization other than the supported		SEN.	(100E)
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			10
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		200	
	supervised, or controlled the supporting organization.	2		
Section	on 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	1000		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control	50	1311	
	or management of the supporting organization was vested in the same persons that controlled or managed		2	
	the supported organization(s).	1	Contract Co	0.000
Section	on 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	700		
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax	1113		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the		1	
	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	138	188	33
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	100		
	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	3		
	a significant voice in the organization's investment policies and in directing the use of the organization's	March 1		
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's	1000	0.00	
	supported organizations played in this regard.	3		
Section	on 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 inst	ruction	s).	
а	The organization satisfied the Activities Test, Complete line 2 below.			
ь	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (s	aa instruc	None)	
'		ee manuci		
	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	111111111111111111111111111111111111111		100
	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,	1111		
	how the organization was responsive to those supported organizations, and how the organization determined	155		Ball is
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement,	110/4		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in	100	K	1
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	50000		-treestable
_	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	-00		1.00
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	1	ELLE S	
_	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	-		Service .
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	l 3b	1	1

Schedule A (Form 990 or 990-EZ) 2020 Maine Arts Academy		47-4	890021 Page 6
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting C	Organ	izations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying	ng trus	t on Nov. 20, 1970 (explain	in Part VI). See
Instructions. All other Type III non-functionally integrated supporting orga	nizatio	ons 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	0	(
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	1		
held for production of income (see instructions)	6	1 2015 20 30	
7 Other expenses (see instructions)	7	(19-4-19 15 - 9)	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	0	(
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a	v	
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	0	(
e Discount claimed for blockage or other factors	1113		
(explain in detail in Part VI):	-		
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3	0	(
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see instructions).	4	0	(
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	(
6 Multiply line 5 by 0.035.	6	0	
7 Recoveries of prior-year distributions	7	0	(
8 Minimum Asset Amount (add line 7 to line 6)	8	0	
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	. 1		(
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		(
5 Income tax imposed in prior year	5		**************************************
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		(
7 Check here if the current year is the organization's first as a non-functional	lly inte	egrated Type III supporting	organization (see
instructions).			•

Part '	V Type III Non-Functionally Integrated 509(a)(3	Supporting Organi	zations (continued)	
Section	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exe	empt purposes		
	Amounts paid to perform activity that directly furthers exemp			
	organizations, in excess of income from activity			
	Administrative expenses paid to accomplish exempt purpos	es of supported organiza	itions	
	Amounts paid to acquire exempt-use assets			
5		provide details in Part VI)	
6				2000000
7				
8	Distributions to attentive supported organizations to which the	ne organization is respor	nsive	
	(provide details in Part VI). See instructions.			000 - 5000
	Distributable amount for 2020 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			0.000
	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			C
2	Underdistributions, if any, for years prior to 2020			
	(reasonable cause required—explain in Part VI). See		1	
	instructions.			
	Excess distributions carryover, if any, to 2020			
a				
				TO BE SEED OF THE
-	Total of lines 3a through 3e	0	0	
<u>g</u>			0	
	Applied to 2020 distributable amount			
	Remainder. Subtract lines 3g, 3h, and 3i from line 3f. Distributions for 2020 from	0		
4				
	Section D, line 7: \$ 0 Applied to underdistributions of prior years		0	
	Applied to underdistributions of prior years Applied to 2020 distributable amount		U	
c		0		(
5	Remaining underdistributions for years prior to 2020, if			
•	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI. See instructions.		ام	
6	Remaining underdistributions for 2020. Subtract lines 3h		0	
•	and 4b from line 1. For result greater than zero, explain			
	in Part VI. See instructions.			
7	Excess distributions carryover to 2021. Add lines 3j			
•	and 4c.	o		
8	Breakdown of line 7:			0.00
	Excess from 2016			
	Excess from 2017			
	Excess from 2018			
	Excess from 2019			
	Excess from 2020	a deplet and the second		

Schedule A (Fe	orm 990 or 990-EZ) 2020	Maine Arts Aca	demy			47-489	0021	Page 8
Part VI	Supplemental Info III, line 12; Part IV, 9 B, lines 1 and 2; Pa 3a, and 3b; Part V, lines 2, 5, and 6. Als	rmation. Provide s Section A, lines 1, rt IV, Section C, lir line 1; Part V, Sec	the explanations r 2, 3b, 3c, 4b, 4c, ne 1; Part IV, Sect tion B, line 1e; Pa	5a, 6, 9a, 9b, 9d ion D, lines 2 an rt V, Section D, l	, 11a, 11b, and 11 d 3; Part IV, Section ines 5, 6, and 8; a	line 17a or 17b; Pa c; Part IV, Section on E, lines 1c, 2a, nd Part V, Section	art 2b,	
						*		

							500000000000000000000000000000000000000	
****			***************************************			•••••		
••••								

SCHEDULE D (Form 990)

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.

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Name of the organization Employer Identification number

Par	Organizations Maintaining Donor	Advised Funds or Other	Similar Funds or	Accounts.
	Complete if the organization answer			
		(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 dor	nor advisors in writing that the a	assets held in donor	advised
	funds are the organization's property, subject			
6	Did the organization inform all grantees, dono			
	only for charitable purposes and not for the be			
	conferring impermissible private benefit?	· · · · · · · · · · · · · · · · · · ·	<u> </u>	Yes No
Par	II Conservation Easements.			
	Complete if the organization answer			
1	Purpose(s) of conservation easements held by			
	Preservation of land for public use (for exam	ple, recreation or education)	Preservation of a h	istorically important land area
	Protection of natural habitat		Preservation of a c	ertified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization	on held a qualified conservatio	n contribution in the	form of a conservation
	easement on the last day of the tax year.	•		Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation ease	ments.		2b
¢	Number of conservation easements on a certi			2c
d	Number of conservation easements included in			
	historic structure listed in the National Registe			
3	Number of conservation easements modified,	transferred, released, extingui	sned, or terminated	by the organization during
4	the tax year	proprietion occument in locate		
4 5	Number of states where property subject to co Does the organization have a written policy re			ng of
3	violations, and enforcement of the conservation			
6	Staff and volunteer hours devoted to monitoring, in			
•	Total and volunteer riodis devoted to monitoring, in	rapecting, nanding of violations, a	nd emorang conserv	ation easements during the year
7	Amount of expenses incurred in monitoring, inspec	cting handling of violations and e	nforcing conservation	easements during the year
•	▶ \$		Thoroug concorration	case monte daming the year
8	Does each conservation easement reported o	n line 2(d) above satisfy the re-	quirements of section	on 170(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization rep	orts conservation easements i	n its revenue and ex	pense statement and
	balance sheet, and include, if applicable, the t	ext of the footnote to the organ	ization's financial st	tatements that describes the
	organization's accounting for conservation ear			
Par	Organizations Maintaining Collect			r Similar Assets.
	Complete if the organization answer			
1a	If the organization elected, as permitted under			
	works of art, historical treasures, or other simi	•		
4.	public service, provide in Part XIII the text of t			
D	If the organization elected, as permitted under			
	works of art, historical treasures, or other simi		ition, education, or r	esearch in furtherance of
	public service, provide the following amounts	rerating to triese items:		
	(i) Revenue included on Form 990, Part VIII,(ii) Assets included in Form 990, Part X.			
2	If the organization received or held works of a	at historical transums or other	eimilar apooto for fi	nancial gain provide the
4	following amounts required to be reported und			nanciai gain, provide the
а	Revenue included on Form 990, Part VIII, line	io i nobino aso relating to t	пеас пеніз.	S
b	Assets included in Form 990, Part X			▶ S

_	•
Dane	•

Part	III Organizations Maintaining C	Collections of A	rt, Histor	ical Tre	asures, or	Other S	imilar Asset	s (continue	rd)
3	Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its								
	collection items (check all that apply):		_						
а	Public exhibition		d	Loan or	exchange pr	ogram			
b	Scholarly research		е 🗌	Other					
С	Preservation for future generations	s			10,270				
4	Provide a description of the organization		explain h	ow they fu	urther the org	anization	's exempt purp	ose in Part	
•	XIII.		- Aprillion	· · · · · · · · · · · · · · · · · · ·	.,				
5	During the year, did the organization so	olicit or receive don	ations of a	art. histori	cal treasures.	or other	similar		
~	assets to be sold to raise funds rather							Yes	No
Part	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, c	ustodian or other ir	ntermediar	y for cont	ributions or o	ther asse	ts not		_
	included on Form 990, Part X?					. 30 67		Yes	No
b	If "Yes," explain the arrangement in Pa	rt XIII and complete	e the follov	wing table	:				
								Amount	
C	Beginning balance					_			0
d	Additions during the year						ļ		
9	Distributions during the year							. <u>.</u>	
f	Ending balance					1f	<u> </u>		0
2a	Did the organization include an amoun						•	Yes	X No
b	If "Yes," explain the arrangement in Pa	rt XIII. Check here	if the expl	anation h	as been provi	ided on P	art XIII	rate to t	
Part									
	Complete if the organization a	inswered "Yes" o						_	
		(a) Current year	(b) Pri		(c) Two years		d) Three years bac	_	ears back
1a	Beginning of year balance			0		0		0	
þ	Contributions		_			_			-
С	Net investment earnings, gains,								
	and losses					_		-	
d	Grants or scholarships					-+		+	
8	Other expenditures for facilities					il.			
f	and programs					-		1	
-	End of year balance	0		0		0		0	0
g 2	Provide the estimated percentage of the							O	
a	Board designated or quasi-endowmen	•	%	o 19, o	sidititi (d)/ tio				
b	Permanent endowment	%	=						
С	Term endowment	%							
	The percentages on lines 2a, 2b, and 2	2c should equal 10	0%.						
3a	Are there endowment funds not in the	possession of the	organizatio	n that are	held and ad	ministere	d for the		
	organization by:							Ye	s No
	(i) Unrelated organizations			32 - 33	55			3a(i)	
	(ii) Related organizations							3a(ii)	\bot
þ	If "Yes" on line 3a(ii), are the related or	•						3b	
4	Describe in Part XIII the intended uses		n's endowr	nent fund	S.				
Part			_						
_	Complete if the organization a					T		t X, line 10	
	Description of property	(a) Cost or o			or other basis other)		ccumulated preciation	(d) Book	value
12	Land	_	0		Outer)		producti		0
1a b	Buildings	-	0		0		0		
C	Leasehold improvements		0		0		0		- 0
d	Equipment		0		249,293		77,808	22.00	171,485
. e	Other		0		0		0	Sec. 0 1	0
Tota	I. Add lines 1a through 1e. (Column (d) i		90, Part X,	column (B), line 10c.)		•		171,485

Part VII	Investments—Other Securities.	"Voo" on Form 000	Bort IV line 11h See Form 0	On Bort V line 12
	Complete if the organization answered ' (a) Description of security or category	(b) Book value	(c) Method of va	
	(including name of security)		Cost or end-of-year n	
	al derivatives	0		
(A) Other	held equity interests	0		
				
(C)				
(D)				
(E)				
(F)		_		
(G)				
(H)				
	nn (b) must equal Form 990, Part X, col. (B) line 12.) . >	0		
Part VIII	Investments—Program Related. Complete if the organization answered '	'Yes" on Form 990	Part IV line 11c See Form 9	90 Part X line 13
	(a) Description of investment	(b) Book value	(c) Method of va	B 1 8-7
	(a) Description of Information	(5) 550% 15.55	Cost or end-of-year r	narket value
(1)				· · · -
(2)		_		
(3)				
(4)			<u></u> .	
(5) (6)				
(7)	·			
(8)				
(9)				
	nn (b) must equal Form 990, Part X, col. (B) line 13.).	0		
Part IX	Other Assets.			
	Complete if the organization answered '	'Yes" on Form 990,	Part IV, line 11d. See Form 9	90, Part X, line 15.
	(a) Descri	iption		(b) Book value
(1)	<u> </u>	<u></u>		
(2)		_		
(3)	 	- -		
(4)				
(5) (6)	·			
(7)	<u>-</u> `			
(8)	·			
(9)				
	umn (b) must equal Form 990, Part X, col. (B) li	ine 15.)		(
Part X	Other Liabilities.			
	Complete if the organization answered	"Yes" on Form 990,	Part IV, line 11e or 11f. See F	Form 990, Part X,
	line 25.			
1.		tion of liability		(b) Book value
	Il income taxes			(
(2)				
(4)		-		
(5)	-			
(6)			- -	
(7)				
(8)				
(9)				
Total. (Cold	umn (b) must equal Form 990, Part X, col. (B) li	ine 25.)		(
	or uncertain tax positions. In Part XIII, provide the te		_	
organization	's liability for uncertain tax positions under FASB AS	SC 740. Check here if the	text of the footnote has been provide	led in Part XIII X

Par	Reconciliation of Revenue per Audited Financial Statements with Revenue per Re	iturn.	
- 4	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	L a E	2 240 470
1	Total revenue, gains, and other support per audited financial statements		3,240,478
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	JE 31	
b			
Ç		400 0	
d	Other (Describe in Part XIII.)	2-	440
	Add lines 2a through 2d	2e	113
3	Subtract line 2e from line 1	3	3,240,365
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	30000	
a		13331	
b	Other (Describe in Part XIII.)		4.807
_		4c	-1,867
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,238,498
Par	Reconciliation of Expenses per Audited Financial Statements With Expenses per Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	Return.	
_	Total expenses and losses per audited financial statements	11	0.000.000
1			2,692,320
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities		
b	Prior year adjustments		
C	Other losses	100 //	
d	Other (Describe in Part XIII.)		4.000
	Add lines 2a through 2d	20	1,867
3	Subtract line 2e from line 1	3	2,690,453
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	Investment expenses not included on Form 990, Part VIII, line 7b	100	
þ	Other (Describe in Part XIII.)		
	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,690,453
	t XIII Supplemental Information.		
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Pa		Part X, line
2; Pa	art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform	ation.	
Part 2	X Line 2 The School is exempt from federal income taxes under Section 501(c)(3) of		
the Ir	nternal Revenue Code and applicable state law. The accounting standards on accounting		
£0	anadajah. In langga tayan addaga the determination of whather to be softly alcland		
tor ur	ncertainty in income taxes address the determination of whether tax benefits claimed		
or ex	spected to be claimed on a tax return should be recorded in the financial statements.		
l local a	and the transition of the Cohere of the control of		
Unde	er that guidance, the School may recognize the tax benefit from an uncertain tax		
poniti	ion only if it is more likely than not that the tax position will be sustained on		
positi	ion only in this more likely than not that the tax position will be sustained on		
avan	singtion by taying authorities based on the technical morits of the position. Examples		
exam	nination by taxing authorities based on the technical merits of the position. Examples		
	nination by taxing authorities based on the technical merits of the position. Examples x positions include the tax-exempt status of the School and various positions related		
of tax	x positions include the tax-exempt status of the School and various positions related		
of tax			
of tax	x positions include the tax-exempt status of the School and various positions related e potential sources of unrelated business taxable income. The tax benefits recognized		
of tax	x positions include the tax-exempt status of the School and various positions related		
of tax to the	x positions include the tax-exempt status of the School and various positions related e potential sources of unrelated business taxable income. The tax benefits recognized e financial statements from a tax position are measured based on the largest benefit		
of tax to the	x positions include the tax-exempt status of the School and various positions related e potential sources of unrelated business taxable income. The tax benefits recognized		
of tax to the in the that I	x positions include the tax-exempt status of the School and various positions related e potential sources of unrelated business taxable income. The tax benefits recognized e financial statements from a tax position are measured based on the largest benefit		
of tax to the in the that I	x positions include the tax-exempt status of the School and various positions related e potential sources of unrelated business taxable income. The tax benefits recognized e financial statements from a tax position are measured based on the largest benefit has a greater than 50% likelihood of being realized upon ultimate settlement.		

Schedule D (Form 990) 2020 Maine Arts Academy	47-4890021	Page 5
Part XIII Supplemental Information (continued)		
provision for income taxes has been made. The Organization files its forms 990 in the U.S.		
federal jurisdiction and the office of the state's attorney general for the State of		
Maine. The Organization is generally no longer subject to examination by the Internal		
Revenue Service for years before 2018.		
Part XI Line 4b \$1,867 of fundraising expense is recorded on Form 990 Part VIII line 12,		
but this amount is included in total expenses on the audited financial statements instead		
of netting against revenue.	***************************************	
Part XII Line 2d \$1,867 of fundraising expenses is included in total expenses on the		
audited financial statements but is not included on Form 990 Part IX line 25 because it is		
instead included on Form 990 Part VIII line 12.		
•••••••••••••••••••••••••••••••••••••••		

SCHEDULE E (Form 990 or 990-EZ)

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ. 2020

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

Maine Arts Academy

47-4890021

Employer identification number

Par				
			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Х	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the			033
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	х	-
	The School makes its racially nondiscriminatory policy available on its website, in its policy book, in the			12
	staff handbook, and in the Board policies.			
4	Does the organization maintain the following?	-		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Х	
b	nondiscriminatory basis?	4b	х	
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing	710		
-	with student admissions, programs, and scholarships?	4c	x	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Х	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.	wed!		(Beg)
				Total S
		4		100
_	Data the conduction of the con			
5	Does the organization discriminate by race in any way with respect to: Students' rights or privileges?	5a	-	X
а	Students lights of privileges?	Ja		 ^-
b	Admissions policies?	5b		Ιx
	* at 9940an 795 as at 1940 and 1951 and			
C	Employment of faculty or administrative staff?	5c		Х
d	Scholarships or other financial assistance?	5d		X
	Educational policies?	5e		x
•	Laudational policies?	26		 ^
f	Use of facilities?	5f		Ιx
g	Athletic programs?	5g		Х
				,,
h	Other extracurricular activities?	5h	Service	X
			0.43	
		4-1		
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Х	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		Х
_	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through	San	English.	Silvery.
	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X	ı

Schedule E (F	Form 990 or 990-EZ) 2020	Maine Arts Academy		47-48900	21 Page 2
Part II	Supplemental Infor applicable. Also prov	mation. Provide the e vide any other addition	xplanations required by P al information. See instruc	art I, lines 3, 4d, 5h, 6b, and 7, actions.	as
Line 6a Th	e School receives a subs	idy from the State of Mai	ne Department of Education		
based on t	he number of students ar	nd their respective places	of residence. The School also	0	
receives fe	ederal grant assistance th	at is passed through the	State of Maine Department of	·	
Education.	·				

			•••		
	*****			*******	
		***************************************		***************************************	

					200 - 600 - 700

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization

Maine Arts Academy

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

2020

Open to Public Inspection

Employer identification number

47-4890021

Form 990, Part VI, Section C, Line 19: Policies and meeting minutes are on the website. All
other documents are available upon request.
Form 990, Part VI, Section B, Line 12c: They monitor and enforce compliance with the conflict
of interest policy by putting in the policy manual that in the event that a Board member is
employed by a business or has a secondary interest in a business which furnishes goods or
services to the school, that Board member has to declare their secondary interest and refrain
from debating or voting when it pertains to contracts with that business.
Form 990, Part VI, Section B, Line 15a: Board of Directors determine the compensation for the
Executive Director
Form 990, Part VI, Section B, Line 15b: Board of Directors and Executive Director determine
compensation for everyone else
Form 990, Part VI, Section B, Line 11b: The 990 is reviewed by the CFO and Treasurer; after
that, it is presented to the Board.

Schedule O (Form 990 or 990-EZ) 2020	Page 2
Name of the organization	Employer identification number
Maine Arts Academy	47-4890021
The transfer to the control of the c	

	••

***************************************	***************************************
www.men.a.n.v.en.e/w/.nen.cv/.cu/man.n.v.s.cum.cum.a.co.co.co.cum.co.co.co.co.co.co.co.co.co.co.co.co.co.	

SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number Name of the organization Maine Arts Academy 47-4890021

Par	UΙ	Reason for Public Char	ity Status. (All or	ganizations must co	omplete t	nis part.)	See instructions.		
	orga	anization is not a private foundat	•				•		
1		A church, convention of church				170(b)(1)((A)(i).		
2	X	A school described in section 1		•					
3	Щ	A hospital or a cooperative hos	-		-				
4		A medical research organizatio hospital's name, city, and state		nction with a hospital c	lescribed	in section	170(b)(1)(A)(iii). En	ter the	
5		An organization operated for th section 170(b)(1)(A)(iv). (Com		e or university owned	or operate	ed by a go	vernmental unit desc	cribed in	
6		A federal, state, or local govern	ment or governmen	ntal unit described in s e	ection 170)(b)(1)(A)(v).		
7		An organization that normally redescribed in section 170(b)(1)			m a gove	rnmental ι	unit or from the gene	ral public	
8		A community trust described in	section 170(b)(1)(A	A)(vi). (Complete Part	II.)				
9		An agricultural research organi or university or a non-land-grar university:							
10		An organization that normally receipts from activities related to support from gross investment acquired by the organization af	to its exempt function income and unrelated	ns, subject to certain e ed business taxable in	exceptions come (les	s; and (2) r s section t	no more than 33 1/39 511 tax) from busine	% of its	
11		An organization organized and	operated exclusivel	ly to test for public safe	ety. See s e	ection 509)(a)(4).		
12		An organization organized and of one or more publicly support Check the box on lines 12a thro	ed organizations de	escribed in section 509	9(a)(1) or	section 50	9(a)(2). See section	n 509(a)(3).	
а		Type I. A supporting organiz the supported organization(s organization. You must con	s) the power to regu	larly appoint or elect a					
b		Type II. A supporting organic control or management of the organization(s). You must o	e supporting organi	ization vested in the sa	on with its ime perso	s supporte ns that co	d organization(s), by ntrol or manage the	having supported	
С		Type III functionally integrated its supported organization(s	ated. A supporting o	organization operated i				rated with,	
d		Type III non-functionally in that is not functionally integr	ated. The organizat	ion generally must sati	isfy a distr	ibution red	quirement and an att		
_	ı	requirement (see instruction Check this box if the organize		•		•		o III	
е	J	functionally integrated, or T					Type I, Type II, Typ	C III	
f		Enter the number of supported	•						0
g	(1)	Provide the following information Name of supported organization	about the support		(iv) la tha d		(a) Amount of monotons	(vi) Amount of	
	(1)	Name of supported organization	(II) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	listed in you	organization ur governing ment?	(v) Amount of monetary support (see instructions)	other support (see instructions)	
					Yes	No			
A)					100	110			
В)									_
C)									_
D)									
E)									
ota							0		
1112		II.					(1)	i de la companya de	11

Schedule A (Form 990) 2022 Maine Arts Academy 47-4890021 Page **2**

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support **(b)** 2019 (e) 2022 Calendar year (or fiscal year beginning in) (a) 2018 (c) 2020 (d) 2021 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 0 The value of services or facilities furnished by a governmental unit to the organization without charge 0 **Total.** Add lines 1 through 3 0 0 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) Public support. Subtract line 5 from line 4 Section B. Total Support (e) 2022 (a) 2018 **(b)** 2019 (c) 2020 (d) 2021 Calendar year (or fiscal year beginning in) (f) Total 0 0 0 0 Amounts from line 4 0 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources Net income from unrelated business activities, whether or not the business is regularly carried on 0 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 . . . 12 12 Gross receipts from related activities, etc. (see instructions). 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) Section C. Computation of Public Support Percentage Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 0.00% 14 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 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 17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 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 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

instructions

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

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.)

Sec	ction A. Public Support	amy ander the	tooto notou bon	ov, piedee cen	ipioto i art ii.)		
	ndar 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.")						0
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					A	0
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						0
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						0
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						0
6	Total. Add lines 1 through 5	0	0	0	0	0	0
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						0
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						0
С	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support (Subtract line 7c from						_
<u> </u>	line 6.)			•			0
	ction B. Total Support	(-) 0040	(1-) 0040	(-) 0000	(-1) 0004	(-) 0000	/6\ T - 4 - 1
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6	0	0	0	0	0	0
10a	Gross income from interest, dividends,	•					
	payments received on securities loans, rents,						0
h	royalties, and income from similar sources						0
D	Unrelated business taxable income (less						
	section 511 taxes) from businesses						0
_	acquired after June 30, 1975	0	0	0	0	0	0
11	Net income from unrelated business	0	0	0	0	0	0
''	activities not included on line 10b, whether						
	or not the business is regularly carried on .						0
12	Other income. Do not include gain or						
-	loss from the sale of capital assets						
	(Explain in Part VI.)						0
13	Total support. (Add lines 9, 10c, 11,						
-	and 12.)	0	0	0	0	0	0
14	First 5 years. If the Form 990 is for the orga	nization's first, sec	ond, third, fourth, o	or fifth tax year as a	a section 501(c)(3)	· ·	
	organization, check this box and stop here						
Sec	ction C. Computation of Public Su	pport Percenta	age				
15	Public support percentage for 2022 (line 8, c	•	_	(f))		15	0.00%
16	Public support percentage from 2021 Sched					16	0.00%
	ction D. Computation of Investmer						
17	Investment income percentage for 2022 (line			olumn (f))		17	0.00%
18	Investment income percentage from 2021 Se		-			18	0.00%
	33 1/3% support tests—2022. If the organi						
	not more than 33 1/3%, check this box and s						
b	33 1/3% support tests—2021. If the organi				-		
	line 18 is not more than 33 $1/3\%$, check this	box and stop here	. The organization	qualifies as a pub	licly supported orga	anization	
20	Private foundation. If the organization did r	not check a box on	line 14, 19a, or 19	b, check this box a	and see instructions	3	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 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.
- 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).
- **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.
- **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.
- 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.
- **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.
- **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.
- 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.
- 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).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 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).
- **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**.
- **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.**
- **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**.
- **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.
 - **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.)

	Yes	No
1		
2		
3a		
3b		
3c		
30		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		
IUD		

	le A (Form 990) 2022 Maine Arts Academy	47-4890021		Р	age 5
Part l	Supporting Organizations (continued)				
44	Heathe examination eccented a nift or contribution from any of the following persons?	П		Yes	No
11 a	Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described on lines 11b a	nd			
a	11c below, the governing body of a supported organization?		11a		
b	A family member of a person described on line 11a above?	 	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, p	-			
	detail in Part VI .		11c		
Secti	on B. Type I Supporting Organizations			· ·	
		_		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of or				
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's of	icers,			
	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 s				
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated and	ng the	4		
2	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 Pa	nrt .			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,	""			
	supervised, or controlled the supporting organization.		2		
Secti	on C. Type II Supporting Organizations				1
	JI STATE OF THE ST			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directo	rs			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control) <i>l</i>			
	or management of the supporting organization was vested in the same persons that controlled or manage	d			
	the supported organization(s).		1		
Secti	on D. All Type III Supporting Organizations				T
		п		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 year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of				
	organization's governing documents in effect on the date of notification, to the extent not previously provide		1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the support				
-	organization(s) or (ii) serving on the governing body of a supported organization? <i>If</i> "No," explain in Part \(\begin{align*}\)				
	the organization maintained a close and continuous working relationship with the supported organization(s		2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations has				
	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		
Secti	on 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 ye	ar (see instruc	tions	s).	
а	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.				
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity.	ntal entity (see in	structi	ions).	
2	Activities Test. Answer lines 2a and 2b below.			Yes	No
а	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 purpos	es,			
	how the organization was responsive to those supported organizations, and how the organization determine	ned			
	that these activities constituted substantially all of its activities.	L	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement of the control of the cont				
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain				
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged	in	O.L.		
2	these activities but for the organization's involvement. Perent of Supported Organizations. Answer lines 3a and 3h holow.	-	2b		
3 a	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or				
a	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	of each	Ju		
~	of its supported organizations? If "Ves" describe in Part VI the role played by the organization in this rega		3h		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	gar	nizations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organization.			,
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	0	0
5 Depreciation and depletion	5	A	
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	0	0
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c.		
d Total (add lines 1a, 1b, and 1c)	1d	0	0
e Discount claimed for blockage or other factors	M		
(explain in detail in Part VI):			
Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 Minimum Asset Amount (add line 7 to line 6)	8	0	0
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		0
2 Enter 0.85 of line 1.	2		0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
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		0
7 Check here if the current year is the organization's first as a non-functionally	inte	egrated Type III supporting of	
instructions).			•

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) Section D - Distributions **Current Year** 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 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 8 (provide details in Part VI). See instructions. **9** Distributable amount for 2022 from Section C, line 6 9 0 **10** Line 8 amount divided by line 9 amount 10 0.000 (ii) (iii) Section E - Distribution Allocations (see instructions) Underdistributions Distributable **Excess Distributions** Pre-2022 Amount for 2022 Distributable amount for 2022 from Section C, line 6 0 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions. Excess distributions carryover, if any, to 2022 From 2017 0 **b** From 2018. . 0 **c** From 2019 From 2020 . . 0 e From 2021. **Total** of lines 3a through 3e Applied to underdistributions of prior years **h** Applied to 2022 distributable amount Carryover from 2017 not applied (see instructions) Remainder. Subtract lines 3g, 3h, and 3i from line 3f. Distributions for 2022 from Section D, line 7: a Applied to underdistributions of prior years 0 **b** Applied to 2022 distributable amount n Remainder. Subtract lines 4a and 4b from line 4. Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. Excess distributions carryover to 2023. Add lines 3j and 4c. Breakdown of line 7: a Excess from 2018. 0 Excess from 2019. 0 0 c Excess from 2020. d Excess from 2021. 0

0

Excess from 2022

Schedule A (Form 990) 2022 Maine Arts Academy 47-4890021 Page 8 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Name of the organization

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

Open to Public Inspection

Employer identification number

Maine Arts Academy 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 1 Total number at end of year 2 Aggregate value of contributions to (during year) . . . Aggregate value of grants from (during year) 3 Aggregate value at end of year 4 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? . . . 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 Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Preservation of a certified historic structure Protection of natural habitat Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year Total number of conservation easements c Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after July 25, 2006, and not Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during 3 Number of states where property subject to conservation easement is located 4 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 7 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and 9 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. 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. 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: 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: **b** Assets included in Form 990, Part X.

Sched	lle D (Form 990) 2022 Maine Arts Academy				47-4890021		Page 2
Part	Organizations Maintaining Colle	ctions of Art, Histor	ical Treasures,	or Other Sin	nilar Assets (cc	ntinue	ed)
3	Using the organization's acquisition, access						
	collection items (check all that apply):		•	· ·	•		
а	Public exhibition	d	Loan or exchang	e program			
b	Scholarly research	e 🗌	_				
С	Preservation for future generations						
4	Provide a description of the organization's c	ollections and explain he	ow they further the	organization's	exempt nurnose ir	n Part	
•	XIII.	onociono ana oxpiam m	on aloy larator alo	organization o	skempt parpees ii	i i ait	
5	During the year, did the organization solicit	or receive donations of a	art historical treasu	ires or other si	milar		
Ū	assets to be sold to raise funds rather than					Yes	No
Part							
ı arı	Complete if the organization answ		000 Part IV line	9 or reported	an amount on	Form	
	990, Part X, line 21.	eled les officilits	90, Fait IV, IIIIe	9, or reported	Tan amount on	i Oiiii	
1a	Is the organization an agent, trustee, custoo	lian or other intermedian	y for contributions	or other accets	not		
ıa	included on Form 990, Part X?	· · · · · · · · · · · · · · · · · · ·		of other assets		Yes	No
b	If "Yes," explain the arrangement in Part XII					163	
~	ii 100, Oxpiaii iio airangomone ii 1 air Xii	and complete the follow	vilig table.		Amou	ınt	
С	Beginning balance			1c			0
d	Additions during the year			. 1d			
e	Distributions during the year			. 1e	-		
f	Ending balance			J.) 1f			0
2a	Did the organization include an amount on F			stodial account	liability?	Yes	X No
	If "Yes," explain the arrangement in Part XII				-		
b	-	i. Check here ii the expi	analion has been p	novided on Fai	<u> </u>		
Part		arad IIVaall an Farra C	OO Dort IV line	10			
	Complete if the organization answ				Thurs		
4-	 ,	Current year (b) Pric				e) Four y	ears back
1a	Beginning of year balance	U	0	0	0		0
b	Contributions						
С	Net investment earnings, gains,						
	and losses						
d	Grants or scholarships						
е	Other expenditures for facilities						
	and programs						
'	End of year balance	0	0	0	0		0
2	Provide the estimated percentage of the cui	•	<u> </u>				
– a	Board designated or quasi-endowment	%	ino ig, column (a)	, riola do.			
b	Permanent endowment	%					
C	Term endowment %	<u>/</u>					
	The percentages on lines 2a, 2b, and 2c she	ould equal 100%.					
3a	Are there endowment funds not in the posse		n that are held and	l administered f	or the		
	organization by:	3				Ye	es No
	(i) Unrelated organizations				3 a	ı(i)	
						(ii)	
b	If "Yes" on line 3a(ii), are the related organize					b	
4	Describe in Part XIII the intended uses of th	•				J.	
Part							
	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	(b) Cost or other bas			d) Book	
_		(investment)	(other)	` '	ciation		
1a	Land	0	5,	737			5,737
b	Buildings	0	3,790,	000	540,000	3	,250,000
С	Leasehold improvements	0		0	0		0
d	Equipment	0	249,	293	167,139		82,154
е	Other	0		0	0		0
<u>Tot</u> al	. Add lines 1a through 1e. (Column (d) must	equal Form 990, Part X,	column (B), line 10	<i>Dc.)</i>		3	,337,891

Schedule D (Form 990) 2022 Maine Arts Academy 47-4890021 Page 3 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. (c) Method of valuation: Cost or end-of-year market value (a) Description of security or category (including name of security) (b) Book value

(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		_
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.).	0	
Part VIII Investments—Program Related.		
	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:
(a) Description of investment	(b) Book value	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.).	0	
Part IX Other Assets.		
	Yes" on Form 990	Part IV, line 11d. See Form 990, Part X, line 15.
(a) Descrip		(b) Book value
(1) LOAN PROCEEDS RECEIVABLE		642,500
(2) CAPITAL ACCOUNT		102,500
(3)		102,000
(4))	
(5)		
<u> </u>		
(6) (7)		
(8)		
(9) Tatal (Column (b) must acust Form 000 Port V. col. (P) li	no 15 \	
Total. (Column (b) must equal Form 990, Part X, col. (B) lin	1e 15.)	
Part X Other Liabilities.		Deat IV I'm add and dat Oak France 2000 Deat V
	Yes" on Form 990,	Part IV, line 11e or 11f. See Form 990, Part X,
line 25.		
	ion of liability	(b) Book value
(1) Federal income taxes		0
(2)		
(3)		
(4)		
(5)		
(6)		

(7) (8) (9)Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 0

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

Part	Reconciliation of Revenue per Audited Financial Statements With Revenue per Re Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	turn.	
1	Total revenue, gains, and other support per audited financial statements	1	2,751,199
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	•	2,701,100
a	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
C	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	2,751,199
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		2,701,100
a	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
	Add lines 4a and 4b	4c	-2,375
5	Total revenue. Add lines 3 and 4c. (<i>This must equal Form</i> 990, <i>Part I, line</i> 12.)	5	2,748,824
Part		Return.	_,: :-,-=:
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	2,873,188
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	2,873,188
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,873,188
	XIII Supplemental Information.		
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part		; Part X, line
	t XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional informa	ition.	
Part >	(Line 2 The School is exempt from federal income taxes under Section 501(c)(3) of		
the In	ternal Revenue Code and applicable state law. The accounting standards on accounting		
for un	certainty in income taxes address the determination of whether tax benefits claimed		
or exp	pected to be claimed on a tax return should be recorded in the financial statements.		
Unde	r that guidance, the School may recognize the tax benefit from an uncertain tax		
positi	on only if it is more likely than not that the tay position will be austained on		
positio	on only if it is more likely than not that the tax position will be sustained on		
exam	ination by taxing authorities based on the technical merits of the position. Examples		
of tax	positions include the tax-exempt status of the School and various positions related		
to the	potential sources of unrelated business taxable income. The tax benefits recognized		
in the	financial statements from a tax position are measured based on the largest benefit		
that h	as a greater than 50% likelihood of being realized upon ultimate settlement.		
Mana	gement believes that there were no potential sources of unrelated business taxable		
mana	general series and a least work to personal courses of different business tanders		
incom	e subject to tax for the years ended June 30, 2023 and 2022. Accordingly, no		

Schedule D (Form 990) 2022 Maine Arts Academy 47-4890021 Page 5 Part XIII Supplemental Information (continued) provision for income taxes has been made. The School files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Maine. The School is generally no longer subject to examination by the Internal Revenue Service for years before 2020. Part XI Line 4B \$2375 of fundraising expense is recorded on Form 990 Part VIII line 12 but this amount is included in total expenses on the audited financial statements instead of netting against revenue. Part XII

SCHEDULE E (Form 990)

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48. Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

Open to Public

Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Maine Arts Academy

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

Employer identification number 47-4890021

Part I

YES NO Does the organization have a racially nondiscriminatory policy toward students by statement in its charter. bylaws, other governing instrument, or in a resolution of its governing body? 1 Х 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? 2 Χ Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet 3 homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, 3 Х The School makes its racially nondiscriminatory policy available on its website, in its policy book, in the staff handbook, and in the Board policies. Does the organization maintain the following? Records indicating the racial composition of the student body, faculty, and administrative staff? . . . 4a Х Records documenting that scholarships and other financial assistance are awarded on a racially 4b 4c Χ Х Copies of all material used by the organization or on its behalf to solicit contributions? 4d If you answered "No" to any of the above, please explain. If you need more space, use Part II. Does the organization discriminate by race in any way with respect to: Students' rights or privileges? 5a Admissions policies? . 5b Employment of faculty or administrative staff? . . . 5c Scholarships or other financial assistance?.. 5d Educational policies? 5e Use of facilities?. 5f Athletic programs? 5g Other extracurricular activities? . Х 5h If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. Χ 6a Does the organization receive any financial aid or assistance from a governmental agency? 6a 6b Х If you answered "Yes" on either line 6a or line 6b, explain on Part II. Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II. . .

Schedule E (Form 990) 2022 Maine Arts Academy 47-4890021 Page **2**

Part II Supplemental applicable. Also	Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as provide any other additional information. See instructions.
Line 6a The School receives a	a subsidy from the State of Maine Department of Education
based on the number of stude	ents and their respective places of residence. The School also
receives federal grant assistar	nce that is passed through the State of Maine Department of
Education.	
	•
	<u>(</u>
	<u></u>

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2022

Open to Public

Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

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

Maine Arts Academy	47-4890021
Form 990, Part VI, Section C, Line 19: Policies and meeting minutes are on the website. All	
other documents are available upon request.	
Form 990, Part VI, Section B, Line 12c: They monitor and enforce compliance with the conflict	
of interest policy by putting in the policy manual that in the event that a Board member is	
employed by a business or has a secondary interest in a business which furnishes goods or	
services to the school, that Board member has to declare their secondary interest and refrain)
from debating or voting when it pertains to contracts with that business.	
Form 990, Part VI, Section B, Line 15a: Board of Directors determines the compensation for the	
Executive Director.	
Form 990, Part VI, Section B, Line 15b: Board of Directors and Executive Director determine	
compensation for everyone else.	
Form 990, Part VI, Section B, Line 11b: The 990 is reviewed by the CFO and Treasurer; after	
that, it is presented to the Board.	
. (7)	
X /	

Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
Maine Arts Academy	47-4890021
•	
. (//	

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service 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.

Α	For the	2021 ca	lendar year, or tax yea	r beginning	7/1/2021	, and e	nding	6/3	30/2022			
В	Check if a	applicable:	C Name of organization	Maine Arts Aca	ademy			D Employe	r identifica	ation numbe	er	
	Address o	change	Doing business as									
$\overline{}$	Nama ala		Number and street (or P	.O. box if mail is not o	delivered to street address)	Room/suite		47-489002	1			
_	Name cha	ange	11 Goldenrod Lane					E Telephon	e number			
	Initial retu	ırn	City or town		State	ZIP code		207-618-89	อกล			
	Final return	/terminated	Sidney		ME	04330	•	201-010-0	500			
_	i iliai return	rterriiriateu	Foreign country name	Foreign p	province/state/county	Foreign postal	code					
	Amended	return						G Gross red	ceipts \$		2,6	03,388
	Applicatio	n pending	F Name and address of pr	incipal officer:			H(a) Is th	nis a group return	for subordina	ates?	Yes	X No
		, ,	Mary Heather King 1	I Goldenrod I an	e Sidney MF 04330	ı		all subordinat		=	Yes	No
	_						1 ` ′	No," attach a li		<u> </u>		
		npt status:	X 501(c)(3) 501(, , ,	(insert no.) 4947(a)	1) or 527	. "	ivo, attaon a n	131. 000 11131	ii dollono		
J	Website:	: • ww	w.maineartsacademy.o	org			H(c) Gro	oup exemption	number -	•		
K	Form of o	organization	n: Corporation	Trust Associat	ion X Other ► Scho	ol L Ye	ar of forma	ation: 2016	M Sta	ite of legal d	omicile:	ME
	Part I	Sui	mmary									
	1		escribe the organization	n's mission or n	nost significant activiti	es: The	Acaden	ny aims to t	ransform	students	<u>'</u>	
e	1 .	•	d contribute to the cult		•		71000011	iy aiiilo to t	i di lololli	i otaaoi ito		
ă			nensive, college prepa				student	 c				
Governance						-			- f :4	4 4 -		
<u></u>	2		his box ▶ ☐ if the c	•	•	•			1 1	i asseis.		_
<u>ه</u>	3		of voting members of						3			7
Se	4		of independent voting		0 , 1	,			4			7
ŧ	5		mber of individuals en						5			59
Activities	6		mber of volunteers (es						6			17
∢	7a		related business rever						7a			0
	b	Net unre	elated business taxable	e income from F	orm 990-T, Part I, line	<u>:11</u>			7b			0
								Prior Year		Curre	nt Year	
ne	8		utions and grants (Part						7,430		2,5	73,225
ē	9		n service revenue (Par					1	1,818			9,449
Revenue	10		ent income (Part VIII,						215			360
_	11		venue (Part VIII, colur			•			9,035			20,201
	12		enue—add lines 8 throu					3,23	8,498		2,6	03,235
	13		and similar amounts pa						0			0
	14		paid to or for member						0			0
es	15		other compensation, er					1,38	8,507		1,3	37,680
Expenses	16a	Professi	onal fundraising fees (Part IX, column	(A), line 11e)				0			0
ğ	b	Total fur	ndraising expenses (Pa	art IX, column (E)), line 25) ▶	0						
Ш	17	Other ex	kpenses (Part IX, colur	mn (A), lines 11a	a–11d, 11f–24e) . .			1,30	1,946		1,2	39,054
	18	Total ex	penses. Add lines 13-	17 (must equal	Part IX, column (A), lii	ne 25) . .		2,69	0,453		2,5	76,734
	19	Revenue	e less expenses. Subt	ract line 18 from	line 12			54	8,045			26,501
Net Assets or	3						Beginn	ing of Curren	t Year	End	of Year	
sets	20	Total as	sets (Part X, line 16) .					82	2,323		1,2	12,302
AAB	21	Total lia	bilities (Part X, line 26))				15	3,042		3	66,851
		Net asse	ets or fund balances. S	Subtract line 21 f	rom line 20			66	9,281		8	45,451
Pá	art II	Sig	nature Block									
			y, I declare that I have exami					•	•			
and	belief, it is	s true, corre	ect, and complete. Declaration	n of preparer (other t	nan officer) is based on all ir	formation of whic	h preparei	has any know				
Sig	an								1(0/24/2022	2	
He		[Signature of officer					Date				
	-		Mary Heather King			Supe	erintend	ent				
			Type or print name and title					-		-		
_		Prin	t/Type preparer's name		Preparer's signature		Date		Check	☐ if PTIN		
Pa		Ron	nald Smith		Ronald Smith		5/1		self-employ		18199	6
	eparer			•	.c.iaia Siiiiiii		1 0,	Firm's EIN			.0.00	
Us	e Only	<i>'</i>		h & Company	ME 04000							
			n's address ► 3 Old Orch	·				Phone no.	207-92		г	
Ma	y the IR	RS discus	s this return with the p	reparer shown a	bove? See instruction	ns				X Y	es (No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 99	0 (2021)	Maine Arts Academ	ıy			47-	-4890021	Page 2
Par	t III	Statement of Progr Check if Schedule (ram Service Accoi	mplishments se or note to any l	ine in this Part III			
	The Aca leadersh meet the	escribe the organization's demy is dedicated to aca ip, integrity, and a virtuou demands of a contempo and civic responsibilities.	demic excellence, cor us code of conduct, all	of which prepare stu	idents to			
2	Did the o	organization undertake ar Form 990 or 990-EZ? . describe these new serv					Yes	X No
	services If "Yes,"	organization cease condu?	on Schedule O.				Yes	X No
	expense	e the organization's progress. Section 501(c)(3) and expenses, and revenue,	501(c)(4) organization	ns are required to rep				
) (Expens orming arts curriculum in small and large group er	sembles, comprehens	ance will include: less sive courses in theory	ons, technique y, history, and more			
4b	(Code:) (Expens	ses \$	including grants of	f \$) (Revenue \$)
4c	(Code:) (Expens	ses \$	including grants of	f \$) (Revenue \$)
	-	ogram services (Describe	·	•	0.) (D		2)	
	(Expense Total pro	es \$ ogram service expenses	0 including grants of ▶	\$ 1,304,923	0)(Revenue \$		0)	

Form 990 (2021) Maine Arts Academy 47-4890021 Page 3
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	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Χ
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? <i>If "Yes," complete Schedule C, Part III</i>	5		Χ
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If</i> "Yes," <i>complete Schedule D, Part I</i>	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes,"</i> complete Schedule D, Part III.	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If</i> "Yes," <i>complete Schedule D, Part V</i>	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	11a	Х	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If</i> "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If</i> "Yes," complete Schedule D, Part VIII.	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	11d		Х
	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	11e		Χ
12a	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Part XII</i>	11f	X	
b	Schedule D, Parts XI and XII	12a	Х	
40	and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Χ	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Χ
b	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		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If</i> "Yes," <i>complete Schedule F, Parts II and IV</i>	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If</i> "Yes," complete Schedule G, Part II	18		Х
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		X
20a		20a		X
	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		Χ

Part	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		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines</i>			
	24b through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	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		
	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		Х
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a			<u> </u>
~	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		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20	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		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key	20		_^
21				
	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		Х
20	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,	27		<u> </u>
28				
_	Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	20-		_
L	"Yes," complete Schedule L, Part IV.	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	20-		
20	"Yes," complete Schedule L, Part IV	28c		X
29		29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
•	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes,"			
	complete Schedule N, Part II	32		Х
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		Х
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		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
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		Х
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		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and		1	
	19? Note: All Form 990 filers are required to complete Schedule O	38	Χ	
Par	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			Ш
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	Х	

47-4890021 Page **5**

Form 990 (2021) 47-4890021 Maine Arts Academy

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" Part VI

Seci	ion A. Governing Body and Management		V	N-
4.	Enter the number of voting members of the governing hady at the and of the tay year		Yes	No
та	Enter the number of voting members of the governing body at the end of the tax year 1a 15	-		
	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			
L	committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			\ \
_	any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Χ
6	Did the organization have members or stockholders?	6		Χ
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	Χ	
b	Each committee with authority to act on behalf of the governing body?	8b	Χ	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached			
	at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sect	ion B. Policies (This Section B requests information about policies not required by the Internal Revenue	Code.		
40-	Didthe come in the character beautiful beautif	40-	Yes	No
_	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	406		
44-	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?.	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	~	
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13 </i>	12a	X	
b C	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes,"</i>	120	^	
C	describe on Schedule O how this was done	12c	Χ	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
	Did the process for determining compensation of the following persons include a review and approval by	14	^	
15	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official.	15a	Х	
a b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	.00	^	
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		Χ
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		
Sect	ion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ► ME			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section	501(c)		
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain on Schedule O			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest po	licy,		
	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	•		
	Mary Heather King (207) 618-8908			
	11 Goldenrod Lane, Sidney, ME 04330			

Form 990 (2021)	Maine Arts Academy	47-4890021	Page 7
-----------------	--------------------	------------	---------------

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors Check if Schedule O contains a response or note to apply 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any	/ related organiz	ation	con	npei	nsa	ted ar	ту с	urrent officer, di	rector, or trustee	
(A) Name and title	(B) Average hours	box,	unles er an	Pos neck ss pe d a d	rson	than o is both or/truste	an ee)	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other
	per week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/ 1099-MISC/ 1099-NEC)	from related organizations (W-2/ 1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) Mary Heather King	37.50									
Superintendent	0.00			Χ				82,686		
(2) Sherry Gilbert	3.00	1								
President	0.00			Χ						
(3) Richard Durost	2.00	1								
Vice-President	0.00	Χ		Χ						
(4) Linda Warner	2.00									
Secretary	0.00	Χ		Χ						
(5) Andrew Landry	2.00									
Treasurer	0.00	Χ		Χ						
(6) Timothy Rector	2.00									
Director	0.00	Χ								
(7) Dr. Maggie Allen	2.00									
Director	0.00	Χ								
(8) Janna Townsend	2.00									
Director	0.00	Χ								
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

47-4890021 Pa

Maine Arts Academy

P	art VI Section A. Officers, Directors, Tru	ıstees, Key Em	ploye	es,	and	d Hi	ghes	t C	ompensated Em	ployees (cont	inued)	
	(A) Name and title	(B) Average hours	erage box, unless perso ours officer and a dire					n an	(D) Reportable compensation	(E) Reportable compensation	Estir	(F) nated amount of other
		per week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/ 1099-MISC/ 1099-NEC)	from related organizations (W- 1099-MISC/ 1099-NEC)	2/ org	mpensation from the anization and d organizations
(15)												
(16)			-									
(17)			-									
(18)												
(19)												
(20)												
(21)												
(22)												
(23)												
(24)												
(25)			-									
1b	Subtotal					<u> </u>		•	82,686		0	0
C	Total from continuation sheets to Part VII, So							-	02,000		0	0
d	Total (add lines 1b and 1c).								82,686		0	0
2	Total number of individuals (including but not lin										<u> </u>	
	reportable compensation from the organization				,				,	,		0
												Yes No
3	Did the organization list any former officer, dire employee on line 1a? <i>If</i> "Yes," <i>complete Sched</i>		-				_				3	Х
4	For any individual listed on line 1a, is the sum of											
-	the organization and related organizations grea		-						-	h		
	individual							-			4	X
5	Did any person listed on line 1a receive or accr for services rendered to the organization? If "Ye	•			-			_			5	X
Sec	tion B. Independent Contractors	, compicio c					μσ.	-				1 7
1	Complete this table for your five highest compe compensation from the organization. Report co	•									s tax ve	ear.
(A) Name and business address Description of services							(Compe	;)				
Snov	v Pond Center for the Arts 8 Goldenrod La		04330)				Re	nts and Professi			289,257
												0
												0
												0
2	Total number of independent contractors (include	ding but not limit	ted to	tho	ا می	icto	d aho)Ve)	who received			0
-	more than \$100,000 of compensation from the	_		10	JU 1		- abc	 1				

47-4890021

Part VIII Statement of Revenue

		Check if Schedule O co	ntains	a respon	se or	note to any line ir	n 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
"	1a	Federated campaigns			1a	0				3000013 012 014
nts	_	b Membership dues			0					
Gra	C				0					
ts, An	d					0				
를 를		- I				2,564,451				
in,	e	_ ,		•	1e	2,304,431				
Contributions, Gifts, Grants and Other Similar Amounts		All other contributions, gifts similar amounts not include	_		1f	0.774				
	_				- ''	8,774				
	g	Noncash contributions inclu			4	Φ 0				
		lines 1a–1f			1g		0.570.005			
	h	Total. Add lines 1a–1f				■ Business Code	2,573,225			
Ð	20	Food Services				611710	334	224		
Program Service Revenue	2a					-		334		
er	b	Student Activity Accounts				611710	8,611	8,611		
n S	С	Snack Shack			900099	404	404			
ıram Ser Revenue	d	Instrument Fees				900099	100	100		
og _	e	All other program convice re					0			
⊡	T	All other program service re					9,449			
	<u>g</u> 3	Total. Add lines 2a–2f Investment income (including					9,449			
	3						360			360
	4	other similar amounts)				0			300	
	5				•		0			
	3	Royalties		 (i) Rea	al	(ii) Personal	0			
	6a	Gross rents	6a	()		()				
	b	Less: rental expenses .	6b							
	C	Rental income or (loss)	6c		0	0				
	d	Net rental income or (loss)					0			
	7a	Gross amount from		(i) Secur		(ii) Other	<u> </u>			
		sales of assets								
		other than inventory	7a		0	0				
e n	b	Less: cost or other basis								
Revenue		and sales expenses	7b		0	0				
Sev.	С	Gain or (loss)	7c		0	0				
erF	d	Net gain or (loss)					0			
Othe	8a	Gross income from fundrais								
0		events (not including \$		0						
		of contributions reported or								
		See Part IV, line 18			8a	3,304				
	b	Less: direct expenses			8b	153				
	С	Net income or (loss) from fu		-	ts .	<u>,</u>	3,151			
	9a	Gross income from gaming								
		See Part IV, line 19			9a	0				
	b	Less: direct expenses			9b	0				
	С	Net income or (loss) from g		g activities	<u></u>	<u> ▶</u>	0			
	10a	Gross sales of inventory, less								
		returns and allowances			10a					
	b	Less: cost of goods sold .			10b					
	С	Net income or (loss) from s	ales d	of inventor	у		0			
ns		5 IT 5 ()				Business Code				
ne ne	11a						3,290	3,290		
lar /en	b	Technology Fees				 	2,338	2,338		
cellaneo Revenue	C	All other revenue					0	44.400		
Miscellaneous Revenue	d	All other revenue			•		11,422			
_	12	Total revenue See instruc					17,050		^	200
	12	Total revenue. See instruc	แบทร.			<u> – </u>	2,603,235	26,499	0	360

Form 990 (2021) Maine Arts Academy 47-4890021 Page **10**

Part IX Statement of Functional Expenses

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

	Check if Schedule O contains a response or note t	o any line in this Pa	art IX		
	not include amounts reported on lines 6b, 7b, 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		'	j i	·
	domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic	, and the second			
_	individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign	Ü			
·	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors,	- U			
Ū	trustees, and key employees	82,686		82,686	
6	Compensation not included above to disqualified	02,000		02,000	
·	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	1,044,496	847,298	197,198	
8	Pension plan accruals and contributions (include	1,044,400	0+7,200	137,130	
U	section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	210,498	155,684	54,814	
11	Fees for services (nonemployees):	210,490	155,004	54,014	
	Management	0			
a b	Legal	28,417		28,417	
	Accounting	10,125		10,125	
c d	Lobbying	10,123		10,125	
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column	0			
y	(A), amount, list line 11g expenses on Schedule O.)	220,165	107,739	112,426	
12	Advertising and promotion	6,868	107,739	6,868	
13	Office expenses	169,750	141,501	28,249	
14	Information technology	26,005	11,004	15,001	
15		20,003	11,004	15,001	
16	Royalties	0			
17	Travel	0			
18	Payments of travel or entertainment expenses	U			
10	for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	9,203		9,203	
21	Payments to affiliates	9,203		9,203	
22	Depreciation, depletion, and amortization	315,553	0	315,553	0
23	Insurance	19,435	U	19,435	
24	Other expenses. Itemize expenses not covered	19,400		19,433	
4-	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а	Children Transportation	357,968		357,968	
a b	Professional Development	15,463	10,693	4,770	
C	Cront Writing	16,675	10,093	16,675	
d	Co-curricular	11,827	11,827	10,070	
e	All other expenses	31,600	19,177	12,423	
25	Total functional expenses. Add lines 1 through 24e	2,576,734	1,304,923	1,271,811	0
26	Joint costs. Complete this line only if the	2,010,104	1,007,020	1,211,011	0
-5	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)				

Form 990 (2021) Maine Arts Academy 47-4890021 Page **11**

Part X Balance Sheet

		Check if Schedule O contains a response o	r note to	any line in this Part X .			
					(A)		(B)
					Beginning of year		End of year
	1	Cash—non-interest-bearing			647,572	1	
	2	Savings and temporary cash investments	0	2	637,793		
	3	Pledges and grants receivable, net			0	3	129,827
	4	Accounts receivable, net			0	4	0
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub-					
		controlled entity or family member of any of the	0	5			
	6	Loans and other receivables from other disquali					
		under section 4958(f)(1)), and persons describe	ed in secti	on 4958(c)(3)(B)	0	6	
ets	7	Notes and loans receivable, net			0	7	0
Assets	8	Inventories for sale or use			0	8	
ä	9	Prepaid expenses and deferred charges			3,266	9	48,750
	10a	Land, buildings, and equipment: cost or			·		
		other basis. Complete Part VI of Schedule D	10a	789,293			
	b	Less: accumulated depreciation	10b	393,361	171,485	10c	395,932
	11	Investments—publicly traded securities		· ·	0	11	0
	12	Investments—other securities. See Part IV, line			0	12	0
	13	Investments—program-related. See Part IV, lir			0	13	0
	14	Intangible assets		0	14	0	
	15	Other assets. See Part IV, line 11		0	15	0	
	16	Total assets. Add lines 1 through 15 (must equ	822,323	16	1,212,302		
	17	Accounts payable and accrued expenses			113,914		96,851
	18	Grants payable			0	18	55,001
	19	Deferred revenue	0	19			
	20	Tax-exempt bond liabilities	0	20			
	21	Escrow or custodial account liability. Complete	0	21			
S	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sub-					
ğ		controlled entity or family member of any of the			0	22	
Ë	23	Secured mortgages and notes payable to unre		39,128	23	270,000	
	24	Unsecured notes and loans payable to unrelate		-	0	24	0
	25	Other liabilities (including federal income tax, p	-				
		parties, and other liabilities not included on line	•				
		Part X of Schedule D			0	25	0
	26	Total liabilities. Add lines 17 through 25			153,042	26	366,851
_S		Organizations that follow FASB ASC 958, ch					333,03
S		and complete lines 27, 28, 32, and 33.	IECK HEI				
<u>la</u>	27	Net assets without donor restrictions			634,301	27	815,989
Ва		Net assets with donor restrictions			•	28	•
b	28	Organizations that do not follow FASB ASC			34,980	20	29,462
Ī		_	956, CHE	ck liefe			
Net Assets or Fund Balances	20	and complete lines 29 through 33.				20	
ts	29	Capital stock or trust principal, or current funds Paid-in or capital surplus, or land, building, or e		harrier and the second	0	29	
SSE	30				0	30 31	
Ä	31	Retained earnings, endowment, accumulated i Total net assets or fund balances			669,281	32	845,451
Š	32 33	Total liabilities and net assets/fund balances.			822,323		1,212,302
_	ာ	i otai iiaviiities aitu tiet assets/tuttu valatices .			022,323	33	1,212,302

Form 990 (2021) Maine Arts Academy 47-4890021 Page **12**

Part	XI Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1		2,60)3,235			
2	Total expenses (must equal Part IX, column (A), line 25)	2		2,57	76,734			
3	Revenue less expenses. Subtract line 2 from line 1							
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	669,28					
5	Net unrealized gains (losses) on investments	5						
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	' '							
9	Other changes in net assets or fund balances (explain on Schedule O)							
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,							
	column (B))	10		84	15,451			
Part								
	Check if Schedule O contains a response or note to any line in this Part XII				Ш			
				Yes	No			
1	Accounting method used to prepare the Form 990: Cash X 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?		. 2	а	Х			
	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?		. 2	b X				
	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:							
	X Separate basis Consolidated basis Both consolidated and separate basis							
С	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?		. 2	c X				
	If the organization changed either its oversight process or selection process during the tax year, explain on							
	Schedule O.							
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?		. 3	a X				
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the							
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		. 3	b X				

Form **990** (2021)

SCHEDULE A (Form 990)

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.

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Employer identification number Name of the organization Maine Arts Academy 47-4890021

	rt I	Reason for Public Char											
	orga		ation is not a private foundation because it is: (For lines 1 through 12, check only one box.) Church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).										
1 2	X												
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii) .											
_	H	·			•			stor the					
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 govern	ment or governmer	ntal unit described in s e	ection 170)(b)(1)(A)(v).						
7	Ш	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 organic or university or a non-land-gran university:											
10		An organization that normally receipts from activities related t support from gross investment acquired by the organization af	to its exempt function income and unrelated	ons, subject to certain e ed business taxable in	exceptions come (les	s; and (2) r s section (no more than 33 1/3° 511 tax) from busine	% of its					
11		An organization organized and	operated exclusive	ly to test for public safe	ety. See s e	ection 509)(a)(4).						
12		An organization organized and of one or more publicly support Check the box on lines 12a thro	ed organizations de	scribed in section 509	9(a)(1) or	section 50	9(a)(2). See section	n 509(a)(3).					
а	· [Type I. A supporting organiz the supported organization(s organization. You must con	s) the power to regunder in the power to regular to regular to the power to the	llarly appoint or elect a tions A and B.	majority	of the direc	ctors or trustees of the	ne supporting					
b) <u>[</u>	Type II. A supporting organizer control or management of the organization(s). You must c	ne supporting organi complete Part IV, S	ization vested in the sa	ime perso	ns that co	ntrol or manage the	supported					
C	: [Type III functionally integral its supported organization(s)						rated with,					
d	ı [Type III non-functionally in that is not functionally integr	ntegrated. A suppor rated. The organizat	ting organization opera ion generally must sat	ated in coi isfy a disti	nnection w	rith its supported org quirement and an att						
_	Г	requirement (see instruction		·				- 111					
е	· [Check this box if the organiz functionally integrated, or Ty					Type I, Type II, Typ	e III					
f		Enter the number of supported	•		•			0					
g		Provide the following information											
	(1)	Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	listed in you	organization ur governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)					
					Yes	No							
A)					100								
(B)													
(C)													
(D)													
(E)													
Tota	nl						0	0					
							· · · · · · · · · · · · · · · · · · ·	U					

Schedule A (Form 990) 2021 Maine Arts Academy 47-4890021 Page 2

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	endar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						0
2	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						0
3	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						0
4	Total. Add lines 1 through 3	0	0	0	0	0	0
5	The portion of total contributions by						
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						0
	ction B. Total Support	Т					
Cale	endar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7	Amounts from line 4	0	0	0	0	0	0
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
	similar sources						0
9	Net income from unrelated business						
	activities, whether or not the business is						
	regularly carried on						0
10	Other income. Do not include gain or						
	loss from the sale of capital assets						_
	(Explain in Part VI.)						0
11	Total support. Add lines 7 through 10					10	0
12	Gross receipts from related activities, etc. (se					12	
13	First 5 years. If the Form 990 is for the orga			•	. , , , ,		
	organization, check this box and stop here						
Sec	ction C. Computation of Public Su						
14	Public support percentage for 2021 (line 6, c	. ,	•	. , ,		14	0.00%
15	Public support percentage from 2020 Sched					15	0.00%
16a	33 1/3% support test—2021. If the organiz						·
	and stop here. The organization qualifies as	. ,	ğ				· · · · · •
b	33 1/3% support test—2020. If the organiz						T
	box and stop here. The organization qualified	es as a publicly sup	ported organizatio	n			>
17a	10%-facts-and-circumstances test—2021	•					
	10% or more, and if the organization meets to						
	Part VI how the organization meets the facts		•				
L-	organization						
a	10%-facts-and-circumstances test—2020 15 is 10% or more, and if the organization m						
	in Part VI how the organization meets the fac						
	organization		•	•			
18	Private foundation. If the organization did r	not check a hox on	line 13 16a 16b	17a or 17h check	this hox and see		- 1
	instructions						▶□

Maine Arts Academy 47-4890021

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

Schedule A (Form 990) 2021

(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.)

Sec	ction A. Public Support	amy arraor the t	ooto notou por	ovv, pioace con	ipioto i art ii.)		
	ndar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees		` ,	. ,	, ,	` '	. ,
	received. (Do not include any "unusual grants.")						0
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						0
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						0
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						0
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						0
6	Total. Add lines 1 through 5	0	0	0	0	0	0
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						0
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		0			0	0
	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support (Subtract line 7c from						0
Sac	tine 6.)						0
	ndar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9	Amounts from line 6	0	0	0	0	0	0
	Gross income from interest, dividends,		-			J	
iou	payments received on securities loans, rents,						
	royalties, and income from similar sources						0
b	Unrelated business taxable income (less						<u>-</u>
	section 511 taxes) from businesses						
	acquired after June 30, 1975						0
С	Add lines 10a and 10b	0	0	0	0	0	0
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on .						0
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						0
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)		0	0	0	0	0
14	First 5 years. If the Form 990 is for the orga			•	. , , ,		. —
	organization, check this box and stop here .						.
Sec	ction C. Computation of Public Sup					<u> </u>	
15	Public support percentage for 2021 (line 8, c	• ,	•	. ,,		15	0.00%
	Public support percentage from 2020 Sched					16	0.00%
	ction D. Computation of Investmen			1 (2)		47	0.0001
17	Investment income percentage for 2021 (line		-			17	0.00%
18	Investment income percentage from 2020 Sc					18	0.00%
ıya	33 1/3% support tests—2021. If the organi not more than 33 1/3%, check this box and s						. □
h	33 1/3% support tests—2020. If the organi	-			-		
J	line 18 is not more than 33 1/3%, check this						
20	Private foundation. If the organization did r		=				
	J						

Page 3

Schedule A (Form 990) 2021 Maine Arts Academy 47-4890021 Page **4**

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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.

- 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).
- **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.
- **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.
- 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.
- **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.
- **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.
- 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.
- 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).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 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).
- **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**.
- **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.**
- **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**.
- **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.*
 - **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.)

_		Yes	No
	1		
	2		
	_		
	3a		
- 1	3b		
	3с		
	4a		
['	4b		
L	4c		
	5a		
	5b		
L	5c		
	6		
	7		
L	8		
	9a		
	0 h		
- 1	9b		
	9c		
1	0a		
1	0b		

	e A (Form 990) 2021 Maine Arts Academy	47-4890021		Page 5
Part l	V Supporting Organizations (continued)			1
		_	Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b			
	11c below, the governing body of a supported organization?	118	_	
b	A family member of a person described on line 11a above?	111)	
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
Sooti	detail in Part VI. on B. Type I Supporting Organizations	110	;	
Secu	on B. Type I Supporting Organizations		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of	ana ar	168	NO
•	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's c			
	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			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated an			
	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 F	Part		
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Secti	on C. Type II Supporting Organizations			
		<u></u>	Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the direct			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how conti			
	or management of the supporting organization was vested in the same persons that controlled or manag			
•	the supported organization(s).	1		
Secti	on D. All Type III Supporting Organizations		1.,	T
			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 year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies			
	organization's governing documents in effect on the date of notification, to the extent not previously provi			
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the support			
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part			
	the organization maintained a close and continuous working relationship with the supported organization			
3	By reason of the relationship described on line 2, above, did the organization's supported organizations h	• •		
	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		
Secti	on 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 y	ear (see instructio	ns).	
а	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.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental	ental entity (see instru	otiona)	
		eritar eritity (see instru		1
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purpose			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identif			
	those supported organizations and explain how these activities directly furthered their exempt purpo			
	how the organization was responsive to those supported organizations, and how the organization determ	_		
h	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 involven one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explains the content of the organization o			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>	20		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
-	trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this reg			

 Schedule A (Form 990) 2021
 Maine Arts Academy
 47-4890021
 Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting	Organiz	zations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying	ing trust o	on Nov. 20, 1970 <i>(explain i</i>	n Part VI). See
instructions. All other Type III non-functionally integrated supporting orga	anization	s 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	0	0
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	0	0
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
Aggregate fair market value of all non-exempt-use assets (see			,
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d	0	0
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	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 Minimum Asset Amount (add line 7 to line 6)	8	0	0
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		0
2 Enter 0.85 of line 1.	2		0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
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		0
7 Check here if the current year is the organization's first as a non-functional		rated Type III supporting of	
instructions).	, ,	,, ,,	

 Schedule A (Form 990) 2021
 Maine Arts Academy
 47-4890021
 Page 7

Part '	Type III Non-Functionally Integrated 509(a)(3	8) Supporting Organi	zations (continued)	1
Section	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish ex-	empt purposes	1	
2	Amounts paid to perform activity that directly furthers exem	pt purposes of supported	1	
	organizations, in excess of income from activity		2	
3	Administrative expenses paid to accomplish exempt purpos	ses of supported organiza	ations 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	0
8	Distributions to attentive supported organizations to which	he organization is respor	nsive	
	(provide details in Part VI). See instructions.		8	
9	Distributable amount for 2021 from Section C, line 6		9	0
10	Line 8 amount divided by line 9 amount	T	10	0.000
\$	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2021			
	(reasonable cause required—explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
<u> </u>	From 2018			
d	From 2019			
<u>e</u>	From 2020			
t	Total of lines 3a through 3e	0		
<u>g</u>	Applied to underdistributions of prior years		0	
	Applied to 2021 distributable amount			0
i	Carryover from 2016 not applied (see instructions)	0		
<u>J</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f. Distributions for 2021 from	0		
4	Section D, line 7: \$			
a	Applied to underdistributions of prior years		0	
	Applied to 2021 distributable amount			0
C	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2021, if			
•	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI . See instructions.		0	
6	Remaining underdistributions for 2021. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, <i>explain</i>			
	in Part VI. See instructions.			0
7	Excess distributions carryover to 2022. Add lines 3j			
	and 4c.	0		
8	Breakdown of line 7:			
а	Excess from 2017			
b	Excess from 2018			
С	Excess from 2019			
d	Excess from 2020			
е	Excess from 2021			

Schedule A (Form 990) 2021 Maine Arts Academy 47-4890021 Page 8 Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part Part VI III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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

2021

Open to Public Inspection

Employer identification number

Maine	Arts Academy		47-4890021
Part		Advised Funds or Other Similar Fur	nds or Accounts.
	Complete if the organization answere		
	p 2. gaa a.1611616	(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	or advisors in writing that the assets held in	donor advised
3	funds are the organization's property, subject to		
6	Did the organization inform all grantees, donors		
0	only for charitable purposes and not for the ber		
	conferring impermissible private benefit?		
Part		III/ II	
	Complete if the organization answere		
1	Purpose(s) of conservation easements held by		
	Preservation of land for public use (for examp	le, recreation or education) Preservatio	on of a historically important land area
	Protection of natural habitat	Preservation	on of a certified historic structure
	Preservation of open space	<u>—</u>	
2	Complete lines 2a through 2d if the organization	n held a qualified conservation contribution	n in the form of a conservation
_	easement on the last day of the tax year.	in held a qualified conservation contribution	Held at the End of the Tax Year
а	Total number of conservation easements		
a b	Total acreage restricted by conservation easen		
	Number of conservation easements on a certifi		
c d	Number of conservation easements included in	` ,	20
u	historic structure listed in the National Register		2d
3	Number of conservation easements modified, t		
•	the tax year	ransierrea, reieasea, extinguistica, or term	imated by the organization during
4	Number of states where property subject to cor	servation easement is located	
5	Does the organization have a written policy reg		handling of
•	violations, and enforcement of the conservation		
6	Staff and volunteer hours devoted to monitoring, ins		
Ū	b	specifing, mandling of violations, and emorcing of	onservation easements during the year
7	Amount of expenses incurred in monitoring, inspect	ing handling of violations, and enforcing conse	envation easements during the year
,	\$	ing, nanding of violations, and emorcing conse	ervation easements during the year
8	Does each conservation easement reported on	line 2(d) above satisfy the requirements of	f section $170(h)(A)(R)(i)$
U	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization repo		
3	balance sheet, and include, if applicable, the te		
	organization's accounting for conservation ease	_	molal statements that describes the
Dari	III Organizations Maintaining Collecti		Other Similar Assets
ı aı	Complete if the organization answere		Other Ohimar Assets.
1a	If the organization elected, as permitted under		e statement and halance sheet
ıu	works of art, historical treasures, or other similar		
	public service, provide in Part XIII the text of the		
b	If the organization elected, as permitted under		
D	works of art, historical treasures, or other similar		
			on, or rescaron in futule lance of
	public service, provide the following amounts re		▶ ¢
	(i) Revenue included on Form 990, Part VIII, lii(ii) Assets included in Form 990, Part X	ne i	· · · · · · • •
•	(ii) Assets included in Form 990, Part X	bistorical transcenses on all an about the	to for financial pair arrayida tha
2	If the organization received or held works of art		is ior ilnancial gain, provide the
	following amounts required to be reported under		A
а	Revenue included on Form 990, Part VIII, line	1	P \$

Schedu	ule D (Form 990) 2021 Maine Arts Academy						47-4890	021		Page 2
Part	Organizations Maintaining Collection	tions of A	t, Histor	rical Tre	asures, or (Other	Similar Assets	(conti	nued)	
3	Using the organization's acquisition, accession	on, and other	records, o	check any	of the following	ng that	make significant	use of if	ts	
	collection items (check all that apply):						-			
а	Public exhibition		d	Loan or	exchange pro	gram				
b	Scholarly research		е	Other						
С	Preservation for future generations			!						
4	Provide a description of the organization's co	llections and	explain h	ow they fu	irther the orga	nizatio	n's exempt purpo	se in Pa	art	
-	XIII.									
5	During the year, did the organization solicit o	r receive don	ations of a	art, historio	cal treasures,	or othe	r similar			
	assets to be sold to raise funds rather than to							Y	es	No
Part	IV Escrow and Custodial Arrangeme	ents.			·					
	Complete if the organization answe		n Form 9	990. Part	IV. line 9. o	r repoi	ted an amount	on Fo	rm	
	990, Part X, line 21.			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 5, 5					
1a	Is the organization an agent, trustee, custodia	an or other in	termediar	v for contr	ibutions or otl	her ass	ets not			
	included on Form 990, Part X?							☐ Y	es	No
b	If "Yes," explain the arrangement in Part XIII									1
	, 1	•		3			Д	mount		
С	Beginning balance					1c				0
d	Additions during the year					1d				
е	Distributions during the year					1e				
f	Ending balance					1f				0
2a	Did the organization include an amount on Fo	orm 990. Par	X. line 2	l for escr	ow or custodia	al accou	ınt liability?		es X	No
b	If "Yes," explain the arrangement in Part XIII.						-			i
Part		CHOCK HOLD	п ито охрг	anadon ne	ao boon provid	100 011				1
Part	Complete if the organization answe	rod "Vos" o	n Earm (000 Port	IV line 10					
	1	Current year				book	(d) Three years back	(a) E	our voor	hook
10	- ' '	0	(b) Pile	or year 0	(c) Two years	0	(d) Three years back		our years	0
1a	Beginning of year balance	U		U		U		' 		
b	Net investment earnings, gains,							+		
С	and losses									
d	Grants or scholarships							+		
e	Other expenditures for facilities							+		
·	and programs									
f	Administrative expenses							+		
a	End of year balance	0		0		0	()		0
2	Provide the estimated percentage of the curr		balance (ine 1a. co	olumn (a)) held		·	<u> </u>		
а	Board designated or quasi-endowment	,	%	0,	(//					
b	Permanent endowment	%								
С	Term endowment ▶ %									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100)%.							
3a	Are there endowment funds not in the posses	ssion of the o	rganizatio	n that are	held and adn	ninister	ed for the			
	organization by:								Yes	No
	(i) Unrelated organizations							3a(i)		
	(ii) Related organizations							3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	ations listed a	s required	d on Sche	dule R?			3b		
4	Describe in Part XIII the intended uses of the	organization	's endowr	nent funds	3.					
Part										
	Complete if the organization answe	red "Yes" o	n Form 9	990, Part	IV, line 11a	. See l	Form 990, Part	X, line	: 10.	
	Description of property	(a) Cost or ot	her basis	(b) Cost of	or other basis	. ,	Accumulated	(d) B	ook valu	е
		(investm	ent)	(0	other)	de	epreciation			
1a	Land		0		0					0
b	Buildings		0		540,000		270,000		27	70,000
С	Leasehold improvements		0		0		0			0
d	Equipment		0		249,293		123,361		12	25,932
е	Other		0		0		0			0

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) .

395,932

 Schedule D (Form 990) 2021
 Maine Arts Academy
 47-4890021
 Page 3

Part VII				
	Complete if the organization answered "	Yes" on Form 990,	Part IV, line 11b. See Form 9	990, Part X, line 12.
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of va Cost or end-of-year i	
(1) Financia	ıl derivatives	0		
(2) Closely	held equity interests	0		
(3) Other				
(D)				
(E)				
(G)				
(H)				
Total. (Colum	n (b) must equal Form 990, Part X, col. (B) line 12.) . ▶	0		
Part VIII	Investments—Program Related.			
	Complete if the organization answered "	Yes" on Form 990,	Part IV, line 11c. See Form 9	990, Part X, line 13.
	(a) Description of investment	(b) Book value	(c) Method of va	
			Cost or end-of-year i	market value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, col. (B) line 13.) . ▶	0		
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) Descri	ption		(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	ımn (b) must equal Form 990, Part X, col. (B) lii	ne 15.)	<u> </u>	0
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) Descripti	ion of liability		(b) Book value
(1) Federa	l income taxes			0
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)	<u> </u>			
(9)	<u> </u>			
Total. (Colu	ımn (b) must equal Form 990, Part X, col. (B) lii	ne 25.)		0

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

Χ

Schedule D (Form 990) 2021 Maine Arts Academy 47-4890021 Page **4**

Part	Reconciliation of Revenue per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part I			turn.	
1	Total revenue, gains, and other support per audited financial statements			1	2,603,388
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			'	2,003,300
	Net unrealized gains (losses) on investments	2a	1		
a	= ', ', '				
b	Donated services and use of facilities	2b			
C	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d		0-	0
	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1	 i		3	2,603,388
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-153		
_	Add lines 4a and 4b			4c	-153
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).			5	2,603,235
Part			•	Return.	
	Complete if the organization answered "Yes" on Form 990, Part I				
1	Total expenses and losses per audited financial statements			1	2,576,887
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	153		
е	Add lines 2a through 2d			2e	153
3	Subtract line 2e from line 1			3	2,576,734
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	2,576,734
Part	XIII Supplemental Information.				_,_,_,
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Pa	art IV I	ines 1b and 2b [.] Par	t V line 4	· Part X line
	t XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to pro				, 1 are 74, iii lo
			iy additional imorme	ition.	
Part X	(I Line 4b \$153 of fundraising expense is recorded on Form 990 Part VIII line 12,	but			
this ai	mount is included in total expenses on the audited financial statements instead of				
nettin	g against revenue.				
Part X	(II Line 2d \$153 of fundraising expense is included in total expenses on the audite	ed			
financ	ial statements but is not included on Form 990 Part IX line 25 because it is instea	ıd			
includ	ed on Form 990 Part VIII line 12.				
Part X	(Line 2 The School is exempt from federal income taxes under Section 501(c)(3)	of			
the In	ternal Revenue Code and applicable state law. The accounting standards on acc	ounting	<u> </u>		
for un	certainty in income taxes address the determination of whether tax benefits claim	ed			
or exp	pected to be claimed on a tax return should be recorded in the financial statement	S.			
Under	r that guidance, the School may recognize the tax benefit from an uncertain tax				
	······································				
positio	on only if it is more likely than not that the tax position will be sustained on				
exami	ination by taxing authorities based on the technical merits of the position. Example	es			

Schedule D (Form 990) 2021 Maine Arts Academy 47-4890021 Page 5 Part XIII Supplemental Information (continued) of tax positions include the tax-exempt status of the School and various positions related to the potential sources of unrelated business taxable income. The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Management believes that there were no potential sources of unrelated business taxable income subject to tax for the years ended June 30, 2022 and 2021. Accordingly, no provision for income taxes has been made. The School files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Maine. The School is generally no longer subject to examination by the Internal Revenue Service for years before 2019.

SCHEDULE E (Form 990)

Part I

Department of the Treasury Internal Revenue Service **Schools**

 Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
 ► Attach to Form 990 or Form 990-EZ.

Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

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

Inspec

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Maine Arts Academy

Employer identification number 47-4890021

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	Х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,	_		
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?.	2	Х	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	Х	
	The School makes its racially nondiscriminatory policy available on its website, in its policy book, in the			
	staff handbook, and in the Board policies.			
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Х	
b	Records documenting that scholarships and other financial assistance are awarded on a racially			
	nondiscriminatory basis?	4b	Х	
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing			
	with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Х	
5	Does the organization discriminate by race in any way with respect to:			
а	Students' rights or privileges?	5a		Х
	Administra malining			~
b	Admissions policies?	5b		Х
С	Employment of faculty or administrative staff?	5c		Х
d	Scholarships or other financial assistance?	5d		Х
				.,
е	Educational policies?	5e		Х
f	Use of facilities?	5f		Х
•				
g	Athletic programs?	5g		Х
h	Other extracurricular activities?	5h		Х
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Х	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		Х
-	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	Х	
	T.00 OF NOV. 1 100. 10-00, 1910-2 O.D. DOT, COVERING TACKET HUMOSCHIMINATION: IF INC., EXPIRIT ON FAIL II	, <i>i</i>	_ ^	1

 Schedule E (Form 990) 2021
 Maine Arts Academy
 47-4890021
 Page 2

Part II	applicable. Also provide any other additional information. See instructions.
Line 6a Th	e School receives a subsidy from the State of Maine Department of Education
based on t	he number of students and their respective places of residence. The School also
receives fe	ederal grant assistance that is passed through the State of Maine Department of
Education.	

SCHEDULE 0 (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

47-4890021

Maine Arts Academy	47-4890021
Form 990, Part VI, Section C, Line 19: Policies and meeting minutes are on the website. All	
other documents are available upon request.	
Form 990, Part VI, Section B, Line 12c: They monitor and enforce compliance with the conflict	
of interest policy by putting in the policy manual that in the event that a Board member is	
employed by a business or has a secondary interest in a business which furnishes goods or	
services to the school, that Board member has to declare their secondary interest and refrain	
from debating or voting when it pertains to contracts with that business.	
Form 990, Part VI, Section B, Line 15a: Board of Directors determines the compensation for the	
Executive Director.	
Form 990, Part VI, Section B, Line 15b: Board of Directors and Executive Director determine	
compensation for everyone else.	
Form 990, Part VI, Section B, Line 11b: The 990 is reviewed by the CFO and Treasurer; after	
that, it is presented to the Board.	
- -	

Schedule O (Form 990) 2021	Page	2
Name of the organization	Employer identification number	
	47-4890021	
Maine Arts Academy	47-4090021	



Annual Notice of Student Education Records & Information Rights

The Family Educational Rights and Privacy Act ("FERPA") provides certain rights to parents and eligible students (18 years of age or older) with respect to the student's education records. Under FERPA parents and students have the following rights:

Inspection of Records

Maine Arts Academy must allow parents/eligible students to inspect and review the student's education records within 45 days of making a request. The will notify the parent/eligible student of the time and place where the record(s) may be inspected.

Please contact the following staff person to request access to your child's records:

Diane Manter, Office Manager 207-618-8908 dmanter@maineartsacademy.org

Amendment of Records

Parents/eligible students may ask Maine Arts Academy to amend education records they believe are inaccurate, misleading or in violation of the student's right to privacy. Such requests must be submitted to the Superintendent or Principal in writing, clearly identifying the part of the record they want changed, and specify why it is inaccurate or misleading. If the Superintendent or Principal decides not to amend the record as requested, the parent/eligible student will be notified of the decision, their right to request a hearing, and information about the hearing procedure.

Please contact the following staff person to request a change to your child's record:

Heather King, Head of School 207-618-8908 hking@maineartsacademy.org

Complaints Regarding Maine Arts Academy with FERPA Parents/eligible students who believe that Maine Arts Academy have not complied with the requirements of FERPA have the right to file a complaint with the U.S. Department of Education. The office that administers FERPA is:

Family Policy Compliance Office U.S. Department of Education 400 Maryland Avenue, SW Washington, DC 20202



Student Privacy Disclosure of Records

Maine Arts Academy receives funds from the federal government that must be used to provide support to students in academic need. This law also states that schools receiving funds are required to provide student names, addresses and phone numbers to military recruiters and colleges and universities.

Maine Arts Academy must obtain a parent/eligible student's written consent prior to disclosure of personally identifiable information in education records except in circumstances as permitted by law. The following information listed below will be released unless written parent refusal is sent to Maine Arts Academy, 11 Goldenrod Lane, Sidney, Maine 04330, Attention: Head of School.

- 1. Directory Information: Maine Arts Academy designates the following student information as directory information that may be made public at its discretion: name, participation and grade level of students in officially recognized activities and sports, height and weight of student athletes, dates of attendance in the school unit, honors and awards received, and photographs and videos relating to school attendance and participation in school activities (except photographs and videos on the Internet). Parents/eligible students who do not want Maine Arts Academy to disclose directory information must notify the Head of School in writing by September 15th or within thirty (30) days of enrollment, whichever is later.
- 2. Military Recruiters/Institutions of Higher Education: Military recruiters and institutions of higher education are entitled to receive the names, addresses and telephone numbers of secondary students and Maine Arts Academy must comply with any such request, provided that parents have been notified of their right to request that this information not be released without their prior written consent. Parents/eligible students who do not want Maine Arts Academy to disclose this information must notify the Head of School in writing by September 15th or within thirty (30) days of enrollment, whichever is later.

3. School Officials with Legitimate Educational Interests: Education

records may be disclosed to school officials with a "legitimate educational interest." A school official has a legitimate educational interest if he/she needs to review an education record in order to fulfill his/her professional responsibility. School officials include persons employed by Maine Arts Academy as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); members of the Board of Education; persons or companies with whom Maine Arts Academy have contracted to provide specific services (such as attorneys, auditors, medical consultants, evaluators, or therapists); and parents, students and volunteers serving on an official committee (such as a disciplinary or grievance committee) or assisting a school official in performing his/her professional responsibilities.

Complaints Regarding Maine Arts Academy Compliance with FERPA Parents/ eligible students who believe that Maine Arts Academy have not complied with the requirements of FERPA have the right to file a complaint with the U.S. Department of Education. The office that administers FERPA is:

Family Policy Compliance Office U.S. Department of Education 400 Maryland Avenue, SW Washington, DC 20202

Dear Parents,

Our school receives federal funds for programs that are part of the Elementary and Secondary Education Act (ESEA), as amended (2015). Throughout the school year, we will continue to provide you with important information about this law and your child's education. Based on current education law, teachers must have earned State certification and licensure. State certification and licensure is the training required to be a teacher. We are very proud of our teachers and feel they are ready for the coming school year.

We are prepared to give your child a high- quality education. You have the right to request information about the professional qualifications of your child's teacher(s) or paraprofessional(s). A paraprofessional provides academic or other support for students under the direct supervision of a teacher. If you request this information, the district or school will provide you with the following as soon as possible:

- a. if the teacher has met State certification and licensing requirements for the grade levels and subjects for which the teacher provides instruction;
- b. if state certification and licensing requirements have been waived (is not required at this time) for the teacher under emergency or other temporary status;
- c. if the teacher is teaching in the field of discipline for which they are certified or licensed;
- d. if the teacher has met State-approved or State-recognized certification, licensing, registration, or other comparable requirements. These requirements apply to the professional discipline in which the teacher is working and may include providing English language instruction to English learners, special education or related services to students with disabilities, or both; and
- e. if your child is receiving Title I or Special Education services from paraprofessionals, his or her qualifications.

Our staff are committed to helping your child develop the social, academic and critical thinking he or she needs to succeed in school and beyond. That commitment includes making sure that all of our teachers and paraprofessionals are highly skilled. If you would like to request information about your child's teacher(s) or paraprofessional(s), or if you have any questions about your child's assignment to a teacher or paraprofessional, please contact us at (207) 480-7917

310 Cony Rd. Augusta, ME ~ (207)480-7917



TESTING GUIDELINES

All MeAA students are taught with challenging academic standards and are tested according to these standards.

We are required by law to test students in mathematics, English/language arts and science. Our testing schedule is provided at the end of this notice.

As a parent or guardian you have the right to request that your child not participate in this testing. Please contact the person listed below to request a Test Refusal form. You must submit a new Test Refusal form each year.

If you have any questions about our testing policies or want a Test Refusal form please contact:

Heather King Head of School hking@maineartsacademy.org 207-480-7917

Please see the next page for a list of state tests students at MeAA will take this year.



TESTING SCHEDULE

Grades 9 NWEA, Math English Fall/Spring Grade

Grade 10 Maine Through Year Assessment Fall and Spring 10 PSAT Winter

Grade 11 MEA Science Spring
SAT and Accuplacer Spring
Grade 12 Accuplacer if not passed in 11th grade



Report Fraud, Waste, or Abuse to our Hotline

The OIG Hotline is available for anyone who knows of or suspects fraud, waste, abuse, mismanagement, or violations of laws and regulations involving U.S. Department of Education funds or programs. This includes allegations of suspected wrongdoing by Department employees, contractors, grantees, schools and school officials, persons in positions of trust involving Department funds or programs, collection agencies, recipients of student financial assistance, or lending institutions. If you have knowledge of any wrongdoing involving Department funds or operations, let us know!

Click Here to Report Now

https://oighotlineportal.ed.gov/eCasePortal/InvestigationsCaptcha.aspx

Contact the Hotline

The OIG encourages you to use its online form to file your complaint.

You can also download the OIG Hotline Form and mail or fax it to our office. Please note that it will take longer to process your complaint if submitted by mail or fax.

U.S. Department of Education Office of Inspector General Hotline 400 Maryland Avenue, S.W. Washington D.C. 20202-1500 Fax: (202) 245-7047

If you need assistance, please visit our <u>Frequently Asked Questions page</u> or call the OIG Hotline at 1-800-MIS-USED (1-800-647-8733)

Operators are available*:

Monday and Wednesday: 9:00 a.m. – 11:00 a.m. EST Tuesday and Thursday: 1:00 p.m. – 3:00 p.m. EST *Except Federal holidays