Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

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.

Open to Public Inspection

Α	For the	e 2022 ca	lendar year	r, or tax year b	eginning	7/1/2	022	, and e	nding	6	/30/202	3		
В	Check if	applicable:	C Name of o	organization	Maine Arts A	cademy				D Employ	er identi	fication numb	er	
X	Address	change	Doing bus	siness as										
一		-	Number a	and street (or P.O	. box if mail is no	t delivered to street	address)	Room/suite		47-48900	21			
Ш	Name ch	ange	310 CON	Y ROAD						E Telepho	ne numb	er		
	Initial retu	ırn	City or to	wn		Sta	ite	ZIP code		207-480-7	7047			
一			AUGUSTA	A		ME	Ε	04330		207-400-	1911			
Ш	Final return	/terminated	Foreign o	country name	Foreign	province/state/cou	nty	Foreign postal	code					
	Amended	d return								G Gross r	eceipts \$		2,7	50,126
一			E Nama and	d address of princ	ainal officar:								٦, , ,	
Ш	Application	on pending		•	•			_		his a group retu		<u> </u>	= :	X No
			Mary Hea	ther King 310	CONY ROA	D, AUGUST <u>A,</u>	ME 0433	<u> </u>		e all subordin	•		Yes	No
- 1	Tax-exe	mpt status:	X 501(c)(3) 501(c)	((insert no.)	4947(a)(1)	or 527	lf'	'No," attach a	list. See	instructions		
	Website	· ww	w maineart	sacademy.org	n	<u> </u>			H(c) Gr	oup exemption	n number			
<u> </u>						🔽								
		organizatior	n: Corp	ooration Tru	ust Associ	ation X Other	Schoo	L Yea	ar of form	ation: 201	6 M	State of legal d	omicile:	ME
	² art I	Su	mmary					<u>.</u>						
_	1	Briefly d	lescribe the	e organization	's mission or	most significar	nt activitie	s: The	Acader	ny aims to	transfo	rm students	s'	
ဦ		lives an	d contribute	e to the cultur	al capital of N	laine by provid	ing a high	n quality,						
nar		comprel	hensive, co	ollege prepara	tory academi	c and arts educ	cation for	high school	student	s.				
Activities & Governance	2	Check t				continued its o					6 of ite i	nat accate		
Ó	2					body (Part VI, li					3			7
- - ಶ	3													7
S	4					e governing bo					4			7
Ę	5					ndar year 2022					5			54
妄	6			olunteers (esti							6			
ď	7a					/III, column (C)					7a			0
	b	Net unre	elated busir	ness taxable i	income from	Form 990-T, Pa	art I, line	<u> 11 </u>			7b			
										Prior Year		Curre	ent Year	ř.
Φ	8	Contribu	utions and o	grants (Part V	'III, line 1h) .					2,5	73,225		2,6	67,254
Z.	9	Progran	n service re	evenue (Part \	/III, line 2g).	<u>.</u> . ().					9,449			11,894
Revenue	10					es 3, 4, and 7d)					360			417
ď	11					6d, 8c, 9c, 10c					20,201			69,259
	12					ual Part VIII, colu					03,235			48,824
	13					umn (A), lines				2,0	00,200			10,024
	14										0			
	1 4-					mn (A), line 4)				4.0			4.0	0 422
Expenses	15					(Part IX, colum				1,3	37,680		1,3	69,432
eus	16a					n (A), line 11e)					0			0
Ř	. b			xpenses (Par				0						
ш	''					la–11d, 11f–24					39,054			03,756
	18					l Part IX, colum		∋ 25)		2,5	76,734		2,8	73,188
	19	Revenu	e less expe	enses. Subtra	ct line 18 fror	n line 12					26,501		<u>-1</u> :	24,364
ō	8								Beginn	ning of Curre	nt Year	End	of Year	
sets	20	Total as	sets (Part)	X, line 16)						1,2	12,302		4,3	17,490
As	<u>21</u>	Total lia	bilities (Par	rt X, line 26).						3	66,851		3,5	94,028
Net Assets or	22	Net ass	ets or fund	balances. Su	btract line 21	from line 20 .				8	45,451		7:	23,462
Р	art II	Sic	nature B	lock					•			•		
					d this return, incl	uding accompanyin	g schedules	and statements	, and to th	ne best of my	knowledg	je		
and	belief, it i	s true, corre	ect, and compl	ete. Declaration o	of preparer (other	than officer) is base	ed on all info	ormation of whicl	n prepare	r has any kno	wledge.			
Ç.	gn													
		Signati	ure of officer							Date				
п	ere	Mary	Heather Ki	ing				Supe	erintend	lent				
				name and title				•						
		Prin	nt/Type prepare			Preparer's signatu	ıre		Dat	е		PTIN	ī	
Pa	iid										Check	if		
	eparer	. Ror	nald Smith			Ronald Smith			1/3	31/2024	self-emp	ployed P01	48199	6
	eparer se Only		n's name	RHR Smith	& Company					Firm's EIN	04-3	383155		
U	,c Om	,	n's address		rd Rd, Buxto	n. ME 04093				Phone no.) 929-4606		
1//-	v the IF					above? See in	etructions	,			(=01		V [
IVI	ւջ ս թե հե	งง นเรียนร	ວວ ແມ່ວ ເປັເປົ	n with the pre	Parci SHOWN	anove: see In	อแนบแบทร					. [٨]	Yes	No

Form 9	90 (2022) Maine Arts Academy	47-4890021	Page 2
Pai	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 liste	d 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
4	If "Yes," describe these changes on Schedule O.	anticos ao magazirad by	
4	Describe the organization's program service accomplishments for each of its three largest program sexpenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants		
	the total expenses, and revenue, if any, for each program service reported.	and anocations to others,	
	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	*	
4a	·	Revenue \$)
	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 \$) (Revenue \$)
			. – – – – – – –
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
			. – – – – – – –
			. – – – – – – –
4.	Other and words a service of (Decoration on Order date O.)		
4d	Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0) (Revenue \$	0)	

1,267,378

4e Total program service expenses

Part IV

Form 990 (2022) Maine Arts Academy

Part IV Checklist of Required Schedules 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			^
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)	Ů		
-	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
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		Χ
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	l _ l		.,
0	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? If "Yes," 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? If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Χ
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X, as applicable.			
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	Х	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more	446		V
_	of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	11b		Χ
C	of its total assets reported in Part X, line 16? If "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? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Χ
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	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	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes,"	126		~
13	and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b 13	Х	Х
	Did the organization maintain an office, employees, or agents outside of the United States?	14a	^	Χ
	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		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			
4-	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	47		V
18	on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		Х
10	Part VIII, lines 1c and 8a? If "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?	10		^
. •	If "Yes," complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Χ

Par	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		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the	22	├	X
23	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			Ť
	\$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		
С	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	-	-
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	 	Х
D	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		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		 ^
	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? <i>If</i> "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
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	200		╁
_	"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	<u> </u>	Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31	<u> </u>	Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes,"			
22	complete Schedule N, Part II	32	┼	Х
33	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,	33		╁
•	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
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			1
	organization? If "Yes," complete Schedule R, Part V, line 2	36	-	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	27		
00	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 on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	Х	1
Dar	t V Statements Regarding Other IRS Filings and Tax Compliance	38	_ ^	
ı aı	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			
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	

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Form 990 (2022) Maine Arts Academy

Part	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 54			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Χ	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Χ
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		Χ
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Χ
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Χ
С	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		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	Ch		
7		6b		
7 a	Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
a	and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	7.0		
-	required to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Χ
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
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		
10	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12			
a b	Initiation fees and capital contributions included on Part VIII, line 12			
11	Section 501(c)(12) organizations. Enter:			
	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.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
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		
	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			
C	Enter the amount of reserves on hand	440		~
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b 15	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
	excess parachute payment(s) during the year?	15		Х
		10		
46	If "Yes," see the instructions and file Form 4720, Schedule N.			V
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
4-	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities	4-7		
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Ves." complete Form 6069	17		
	II YES COMPLETE FORM HINY			

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 1a 7									
	If there are material differences in voting rights among members of the governing body, or									
	if the governing body delegated broad authority to an executive committee or similar									
	committee, explain on Schedule O.									
b	Enter the number of voting members included on line 1a, above, who are independent 1b 7									
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		X						
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X						
6	Did the organization have members or stockholders?	6		X						
7a										
<i>i</i> a	one or more members of the governing body?	7a		Х						
L		/a								
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	71.		~						
•	stockholders, or persons other than the governing body?	7b		X						
8	Did the organization contemporaneously document the meetings held or written actions undertaken during									
_	the year by the following:	0-	V							
a	The governing body?	8a	X							
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			.,						
0 1	at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	,	Х						
Sect	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue (oae.								
40-	Did the annumination have lead about on homeleas an efficience?	40-	Yes	No						
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х						
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	401-								
	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? <i>If "No," go to line 13</i>	12a	X							
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,"	40-	V							
40	describe on Schedule O how this was done	12c	X							
13	Did the organization have a written whistleblower policy?	13	X							
14	Did the organization have a written document retention and destruction policy?	14	Х							
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?	45-	V							
a	The organization's CEO, Executive Director, or top management official.	15a	X							
b	Other officers or key employees of the organization	15b	Х							
40	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	1.0								
	with a taxable entity during the year?	16a		X						
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its									
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard	401								
0 1	the organization's exempt status with respect to such arrangements?	16b								
	tion C. Disclosure									
17 18	List the states with which a copy of this Form 990 is required to be filed ME Section 6104 requires an examination to make its Forms 1023 (1024 or 1024 A. if applicable), 900, and 900 T (section to	:01/a\								
10	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 5	νυ ι (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)									
10	Own website Another's website X Upon request Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest po	iov								
19	and financial statements available to the public during the tax year.	ıcy,								
20	State the name, address, and telephone number of the person who possesses the organization's books and records									
20	(007) 040 0000									
	Mary Heather King (207) 618-8908 11 Goldenrod Lane, Sidney, ME 04330									

Form 990 (2022)	Maine Arts Academy	47-4890021	Page 7
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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 organization compensated any current officer, director, or trustee.

	, ,			•			_			_
(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box,	unles er an	Pos neck ss pe	rson lirecto	e than or is both or/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		Χ						
(3) Linda Warner	2.00									
Secretary	0.00	Х		Х						
(4) Andrew Landry	2.00									
Treasurer	0.00	Х		Х						
(5) Timothy Rector	2.00									
Director	0.00	Х								
(6) Mitchell Thomas	2.00									
Director	0.00	Χ								
(7) Janna Townsend	2.00									
Director	0.00	Χ								
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Maine Arts Academy

Pa	art VI Section A. Officers, Directors, Tru	ıstees, Key Em	ploye	es,	and	iH b	ghes	t C	ompensated Em	iployees (<u>(contin</u> u	ued)		
	(A) Name and title	(B)			Pos neck		than o		(D)	(E)	ablo	Eatim	(F)	unt.
	Name and title	Average hours per week (list any hours for related organizations below dotted line)		er and			bot in Highest compensated employee	ee)	Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	Reporta compensa from rela organization 1099-MI 1099-NE	ation ated is (W-2/ SC/	com f orgai	ated amou of other opensation rom the nization ar organizat	n nd
				Õ			ated							
(15)										7				
(16)										,				
(17)										_				
(18)														
							4							
							(
					L				9					
(21)														
(22)			/											
(23)														
(24)														
(25)		• (
									9F 760		0			
1b c	Subtotal								85,769 0		0			0
d	Total (add lines 1b and 1c)								85,769		0			0
2	Total number of individuals (including but not lin		sted a	bov	e) v	vho	recei	ived	I more than \$100),000 of				_
	reportable compensation from the organization											1	Yes	No
3	Did the organization list any former officer, dire													
4	employee on line 1a? If "Yes," complete Sched For any individual listed on line 1a, is the sum of										·	3		X
•	the organization and related organizations great													
_	individual											4		X
5	for services rendered to the organization? <i>If</i> "Ye	•			-			_				5		Χ
Sec	tion B. Independent Contractors													
1	Complete this table for your five highest compe compensation from the organization. Report co											ax ye	ar.	
	(A) Name and business addr								(B) Description of ser			(C)		
Snov	v Pond Center for the Arts 8 Goldenrod La)4330)				Re	nts and Professi			r	381,	511
	AND BUS SERVICE IN PO BOX 3116 S	•			6				IS SERVICE				301,	
											<u> </u>			0
														0
2	Total number of independent contractors (include	ding but not limit	ed to	tho	وم ا	iste	d abo	Ne)	who received					0
-	more than \$100,000 of compensation from the	-	.54 10		JG 1	1310	u abc		Wilo received					

e Total. Add lines 11a-11d

Total revenue. See instructions.

FOITH	990 (202	22) Maine Arts Academy				47-48900	JZT Page 🖫
Par	t VIII	Statement of Revenue					
		Check if Schedule O contains a response o	r 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. S	1a	Federated campaigns 1a	0				
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues	0				
JO E	С	Fundraising events	0				
ifts, r Aı	d	Related organizations	0				
, Gi	е	Government grants (contributions) 1e	2,646,923			A	
ons Sin	f	All other contributions, gifts, grants, and					
utio		similar amounts not included above 1f	20,331				
trib Ot	g	Noncash contributions included in					
Son		lines 1a–1f 1g	\$ 0				
<u>в</u>	h	Total. Add lines 1a-1f		2,667,254			
4			Business Code				
ice	2a	Food Services	611710	22	22		
erv ue	b	Student Activity Accounts	611710	10,158			<u> </u>
n S 'en	C	Snack Shack	900099	1,664	1,664		
Program Service Revenue	d	Instrument Fees	900099	50			
og.	е	All o		0			
<u> </u>	T	All other program service revenue		0			
	g	Total. Add lines 2a–2f		11,894			
	3	Investment income (including dividends, interest other similar amounts)		117			14-
	4	Income from investment of tax-exempt bond pr		417			417
	5	Royalties		0			
	_	(i) Real	(ii) Personal				
	6a	Gross rents 6a					
	b	Less: rental expenses . 6b	0 - 0				
	С	(111)	0 0	•			
	d	Net rental income or (loss)	(ii) Other	0			
	7a	Gross amount from (i) Securities sales of assets	(ii) Otriel				
			0				
Ф	b	Less: cost or other basis	0				
venue	D	and sales expenses 7b	0				
	_		0 0				
Other Re	C d	Net gain or (loss)	0 0	0			
heı	8a		<u> </u>	U			
ō	- Ou	events (not including \$ 0					
		of contributions reported on line 1c).					
		See Part IV, line 18 8a	14,801				
	b	Less: direct expenses 8b	1,302				
	С	Net income or (loss) from fundraising events.		13,499			
		Gross income from gaming activities.					
		See Part IV, line 19 9a	0				
	b	Less: direct expenses 9b	0				
	С	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less					
		returns and allowances 10a	a 0				
	b	Less: cost of goods sold	0				
	С	Net income or (loss) from sales of inventory .		0			
Sn			Business Code				
scellaneous Revenue		Fuel Tax Refund		0	, and the second		
scellaneo Revenue	b	Technology Fees		6,400	6,400		
cel ?ev	C			0			
ரு ட	l d	All other revenue	1	49 360	49 360	I	Ī

55,760

67,654

2,748,824

417

Form 990 (2022) Maine Arts Academy 47-4890021 Page **10**

Part IX Statement of Functional Expenses

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

	Check if Schedule O contains a response or note	to any line in this Pa	art IX		\square
	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				
	and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign				
	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,				
	trustees, and key employees	47,466		47,466	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	0	050 570	007.040	
7	Other salaries and wages	1,094,421	856,572	237,849	
8	Pension plan accruals and contributions (include	0			
•	section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	227,545	169,361	58,184	
10 11	Fees for services (nonemployees):	221,345	109,301	50,104	
a	Management	0			
b	Legal	46,382		46,382	
C	Accounting	9,200	*	9,200	
d	Lobbying	0,200		0,200	
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				
	(A), amount, list line 11g expenses on Schedule O.)	236,315	111,995	124,320	
12	Advertising and promotion	0			
13	Office expenses	79,334	54,467	24,867	
14	Information technology	29,428	26,790	2,638	
15	Royalties	0			
16	Occupancy	77,168		77,168	
17	Travel	0			
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	23,851		00.054	
20 21	Interest	23,851		23,851	
22	Depreciation, depletion, and amortization	313,778	0	313,778	0
23	Insurance	25,937	0	25,937	<u> </u>
24	Other expenses. Itemize expenses not covered	20,001		20,301	
	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	413,182		413,182	
b	Professional Development	12,696	12,506	190	
С	Grant Writing	79,269		79,269	
d	Co-curricular	8,249	8,249		
е	All other expenses	148,967	27,438		_
25	Total functional expenses. Add lines 1 through 24e	2,873,188	1,267,378	1,605,810	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here if				
	following SOP 98-2 (ASC 958-720)	I			

Form 990 (2022) 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 \boldsymbol{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 of	or former offic	cer, director,			
		trustee, key employee, creator or founder, subs	stantial contri	butor, or 35%			
		controlled entity or family member of any of the	ese persons .		0	5	
	6	Loans and other receivables from other disquali	fied persons ((as defined			
		under section 4958(f)(1)), and persons describe	d in section 4	958(c)(3)(B)	0	6	
Assets	7	Notes and loans receivable, net			0	7	0
88	8	Inventories for sale or use			0	8	
⋖	9	Prepaid expenses and deferred charges			48,750	9	30,834
	10a	Land, buildings, and equipment: cost or		Ī			
		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
	12	Investments—other securities. See Part IV, line			0	12	0
	13	Investments—program-related. See Part IV, lin		—	0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			0	15	745,000
	16	Total assets. Add lines 1 through 15 (must equ	ual line 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	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-					
Ē		controlled entity or family member of any of the			0	22	
Ë	23	Secured mortgages and notes payable to unre		_	270,000	23	3,375,000
	24	Unsecured notes and loans payable to unrelate			0	24	0,0:0,000
	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		3,594,028
S		Organizations that follow FASB ASC 958, ch					
<u>8</u>		and complete lines 27, 28, 32, and 33.	ieck liefe [/				
<u>a</u>	27	Net assets without donor restrictions			815,989	27	705,964
Ba	28	Net assets with donor restrictions		_	29,462		17,498
Б	20	Organizations that do not follow FASB ASC			29,402	20	17,490
Ī		and complete lines 29 through 33.	950, CHECK I				
ō	20	Capital stock or trust principal, or current funds			0	29	
ts	29	Paid-in or capital surplus, or land, building, or e		_	0		
3S6	30	Retained earnings, endowment, accumulated i			0		
Net Assets or Fund Balances	31	Total net assets or fund balances					702 460
Net	32 33				845,451		723,462
	აა	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,	748	,824
2	Total expenses (must equal Part IX, column (A), line 25)	2		2,	873	,188
3	Revenue less expenses. Subtract line 2 from line 1	3		-	124	,364
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4			845	,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,					
	column (B))	10			723	,462
Part					Г	
	Check if Schedule O contains a response or note to any line in this Part XII				L	
			_	Y	es/	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	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					
b	Were the organization's financial statements audited by an independent accountant?		. 2	2b	Χ	
	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	2c	Х	
	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	3a	Χ	
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		1 3	th	χ	

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 Ac	complishments				_
		Check if Schedule (O contains a resp	onse or note to any	line in this Part III.	90 90 9		_ ⊔
1	Briefly	describe the organization's	s mission:			,	· · · · · · · · · · · · · · · · · · ·	
	The Ac	ademy is dedicated to aca	ademic excellence,	commitment to the per	forming arts,			
	leaders	hip, integrity, and a virtuo	us code of conduct	all of which prepare st	tudents to			
		e demands of a contempo			According to the second			
		and civic responsibilities.						
2		organization undertake a		am services during the	vear which were not l	isted on		
_		r Form 990 or 990-EZ? .					Yes	X No
		describe these new serv					163	
2					i it conducts and necessity			
3		organization cease condu					□ v	(J)
		s?			1.6	5 6	Yes	X No
		describe these changes						
4		e the organization's progr						
		es. Section 501(c)(3) and				ants and allocation	ns to others,	
	the tota	l expenses, and revenue,	if any, for each pro	gram service reported.				
								200
4a	(Code:) (Expens	ses \$ 2,166	,029 including grants	of \$) (Revenue \$	48,	249)
	The pe	rforming arts curriculum in	music, theatre and	d dance will include: les	ssons, technique	142		2000
	classes	, small and large group ei	nsembles, compreh	ensive courses in theo	ory, history, and more.			
						50075		

46-	(O - d - :			t1t) (D)		
4b) (Expens						

	100000000							
4c	(Code:) (Expens	ses \$	including grants	of \$) (Revenue \$		1
	,					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
				•••				

					•••			

					-			
4d		rogram services (Describ	·					
	(Expen		0 including grants		0)(Revenue \$		0)	
4e	Total pr	ogram service expenses	▶	2,166,029				

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	tiv 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			١.,
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	\square	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.	22		Ų
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		х
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	- 12		
_	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		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		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		10	
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If		Street,	-
a	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		x
C	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	200		<u> </u>
_	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		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		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		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		Х
D	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled	056		
36	entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
30	organization? If "Yes," complete Schedule R, Part V, line 2	36		v
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	30		X
•	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 in Schedule O for Part VI, lines 11b and	31		_
00	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		.	
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-	1.55	140
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			1 8
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable	-11		
	gaming (gambling) winnings to prize winners?	1c	Х	

Par	Statements Regarding Other IRS Filings and Tax Compliance (continued)			-
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	-	Х
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	1		
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
ь	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
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	100		
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
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	10	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		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		\Box	
	required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	TIG.		100
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		15.50	3.27
	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		200
Ь	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	10 m	
10	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			
11	Section 501(c)(12) organizations. Enter:	M. A		
а	Gross income from members or shareholders	3		
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			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		100	100
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	WA 1		
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.		100	1
b	Enter the amount of reserves the organization is required to maintain by the states in which	1 33		
	the organization is licensed to issue qualified health plans			
C	Enter the amount of reserves on hand			1
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		x
	If "Yes," see instructions and file Form 4720, Schedule N.			7
16	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.	10	2000	_^
	n rea, complete l'UIII 4720, acheutie C.	1000		

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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 2 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?... 3 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Х 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, 7b Х Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a 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. X 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 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 X 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 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 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)					
Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy.								
and financial statements available to the public during the tax year.								
State the name, address, and telephone number of the person who possesses the organization's books and records								
Mary Heather King, Principal (207) 618-8908								
11 Go	denrod Lane, Sidney, M	IE 04330						

Form 990 (2020)	Maine Arts Academy									47-48900	124	Page 7
Part VII	Compensation of Officers, Dire	ctore Trueto	ae K	ΑV	Em	nlo	VAA	e l	lighest Comp		121	rage v
i arc vii	Employees, and Independent C		30, rı	. Ty		ıpıc	yee.	9, 1	ngnest comp	GIIGALGU		
	Check if Schedule O contains a re		te to	anı	v lin	ne ir	n this	Pa	art VII			П
Section A.	Officers, Directors, Trustees, K											
1a Complete ti	his table for all persons required to be I										1	
organization's	· · · · · · · · · · · · · · · · · · ·	•	·						,			
• List all o	of the organization's current officers, di	rectors, trustees	(whe	the	r ind	divid	luals	ог о	rganizations), re	gardless of amo	unt	
	on. Enter -0- in columns (D), (E), and (I									-		
	of the organization's current key emplo											
	organization's five current highest con										yee)	
	reportable compensation (Box 5 of For	m VV-2 and/or Bo	ox 7 c	t Fo	m	109	19-MIS	SC)	of more than \$1	00,000 from the		
_	nd any related organizations.											
	of the organization's former officers, ke eportable compensation from the organ							ea e	empioyees who r	eceived more th	an	
	of the organization's former directors of	•			-			itu -	ae a formar dirac	tor or tructoo of	tho	
	nore than \$10,000 of reportable compe										uie	
-	as for the order in which to list the person		, orge		41101	·	ia aiii	, 101	atou organizatio			
	s box if neither the organization nor any		ation	COL	nne	nsa	ted a	ט ער	urrent officer dir	ector or trustee		
	box in the die organization for any	related organiz	I	0011		C)		., 0	dirent emees, em	0.000	· 	
					Pos							
	(A)	(B)								(E)	(F)	
	Name and title	Average hours					is both or/trust		Reportable compensation	Reportable compensation	Estimated of oth	
		per week	의 등		7				from the	from related	compens	sation
		(list any hours for	di Mi	Still	Officer	ay er	age of	Former	organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)		from the organization and
		related organizations	Individual trustee or director	Institutional trustee	`	employee	88				related orga	
		below	l inst	\$		Š	mg					
		dotted line)	8	stee			Highest compensated employee					
				$oxed{oxed}$	<u> </u>	_	8	L				
	eather King	37.50										
Head of School		0.00	<u> </u>	\vdash	Х	\vdash		L	76,032			
(2) Sherry (Silbert	1.00	ı		l							
President Pinhard	Dunant	0.00	Х	H	Х	\vdash		H				
(3) Richard Vice-President		1.00	U		l.							
(4) Linda W		0.00 1.00	X	\vdash	Х	Н		\vdash				
Secretary	latitiet	0.00	x		x							
(5) Andrew	Landry	1.00	_	Н	┝	\vdash		\vdash				
Treasurer	Lanut 9	0.00			x							
(6) Timothy	Rector	1,00	-	\vdash	Ĥ	\vdash		\vdash				
Director		0.00										
(7) Dr. Mag	gie Allen	1.00		П		П		Т				
Director		0.00										
(8) Janna T	ownsend	1.00		П				Г				
Director		0.00	Х									
(9)												
						$oxed{oxed}$		$oxed{oxed}$				
(10)												
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(11)												
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(13)

(14)

Part	VII Section A. Officers, Directors, Tru	ıstees, Key Em	ploye	98,	апс	iH t	ghes	t Co	ompensated Em	ployees (contir	iued)		
					•	C)							
	(A)	(B)	(dor	not ch		iition more	than o	one	(D)	(E)		(F)	
	Name and title	Average	box,	unle	ss pe	rson	is both	an	Reportable	Reportable	Estimat	ted amount	
		hours per week		т. —			or/trust	_	compensation from the	compensation from related			
		(list any	Individual trustee or director	Institutional trustee	Officer	Key employee	and	Former	organization	organizations	fro	om the	
		hours for related	[호 E	턀	4	gme	oyer c	흑	(W-2/1099-MISC)	(W-2/1099-MISC)		zation and organizations	
		organizations	la §	E E		<u>\$</u>	翼						
		below dotted line)	stee	3187.		l °	ens						
				8			Highest compensated employee						
(15)	<u> </u>			\vdash	\vdash	\vdash		\vdash		_			
(10)			1										
(16)				\vdash	М								
		7.55											
(17)		2850				П							
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A.L.	****												
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45 0		<u> </u>	<u> </u>				<u> </u>	Ļ	70.000		_		
	ibtotal								76,032	0	+	0	
	tal from continuation sheets to Part VII, S								76,032	0	_	0	
	tal (add lines 1b and 1c)												
	portable compensation from the organization		ileu a	IDUV	0) *	VIIIO	recei	veu	more than \$100	,000 01		0	
												Yes No	
3 Di	d the organization list any former officer, dire	ector, trustee, ke	y emp	oloy	ee,	or h	ighes	st co	ompensated				
en	nployee on line 1a? If "Yes," complete Sched	lule J for such in	dividu	ıal .			Ĭ.,	2			3	Х	
4 Fo	r any individual listed on line 1a, is the sum	of reportable con	npens	satio	on a	nd e	other	con	npensation from				
	e organization and related organizations grea									h			
inc	lividual										4	Х	
5 Di	d any person listed on line 1a receive or acci	rue compensatio	n fror	n ar	າy u	nrel	ated	org	anization or indiv	ridual			
	services rendered to the organization? If "Y										5	Х	
	B. Independent Contractors												
	emplete this table for your five highest compe												
	mpensation from the organization. Report co	mpensation for t	the ca	alen	dar	yea	r end	ing	with or within the	organization's	tax yea	r.	
	(A) Name and business add	naee							(B) Description of serv	ricae	(C)	ation	
Snow Pr													
		skowhegan, ME						$\overline{}$	sing			241,548 261,578	
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		_						Т		 		0	
												0	
	tal number of independent contractors (inclu			tho	se l	iste	d abo	ve)	who received			-31500	
mo	are than \$100 000 of compensation from the	organization I	•					2		100000			

Part VIII Statement of Revenue

		Check if Schedule O cont	tains a resp	onse 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
97 40	1a	Federated campaigns	581	. 1a	0				
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues			0				
ច្ច	С	Fundraising events			0				THE RESERVE
F F	d	Related organizations			0		200 TOX 831		
<u> </u>	e	Government grants (contribu			3,183,247				
, E	f								Still Still Still
P. S		similar amounts not included	-		4,183				TOWN TOWN -
뒫칫	g	Noncash contributions include	led in	-					
Contributions, Gifts, and Other Similar An	١	lines 1a-1f		. 1g	s o			0.0	
O #	h	Total. Add lines 1a-1f				3,187,430			
				- 7	Business Code				
9	2a	Food Services			611710	1,696	1,696		
ۅ ػٙ	b	Childrent Antivity Associate	20022		611710	9,208	9,208		
ram Ser Revenue	С	Snack Shack			900099	559	559		
E &	d	Instrument Fees			900099	355	355		
Program Service Revenue	e					0			
5	f	All other program service rev			i i	0			
	g	Total. Add lines 2a-2f		2	** 200 ¥00 ►0	11,818			
8	3	Investment income (including	g dividends	, interes	t, and		- 10 E	-	
		•				215			215
	4	Income from investment of ta	ax-exempt l	bond pro	ceeds	0			
	5	Royalties		W20 0	o construction of the	0			
			(i)	Real	(ii) Personal		Treasure State	Sarana III	
	6a	Gross rents	6a						
	b	Less: rental expenses .	6b				W. S. S. W. S. J.	- III (8) 3 E	
	c		6c	0	0				
	d	Net rental income or (loss)				0			
	7a		(i) Se	curilies	(ii) Other		18 MO		
		sales of assets				NAME OF TAXABLE PARTY.			and the second
	l .	7.00.07	7a	0	0				
ž	b	Less: cost or other basis				X = 1	100		
Š		9.74	7b	0					References
Other Revenue	C		7c	0			(A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		
16	d	Net gain or (loss)	200 000	-		0			
8	8a		ng						8 20 10 10 1
•		events (not including \$ of contributions reported on I	line del	22					Marin Hall
		See Part IV, line 18		. 8a	4,471				7.00 March 1971
	ь	Less: direct expenses		8b	1,867				Mark Mark Trans
	C	Net income or (loss) from fur			The same of the sa	2,604			
		Gross income from gaming a		vents.		2,004			
	""	See Part IV, line 19		. 9a	l ol				
	ь	Less: direct expenses		. 9b	0				
		Net income or (loss) from ga			▶	0			
		Gross sales of inventory, less	- 100				721 111 1111		
		returns and allowances		10a	ا ا		The same of		
	Ь	Less: cost of goods sold					Samuel Control	. 1315	
	c				•	0		-	
50	Ť	THE INCOME OF LIGHT NOTES OF	POS OF HEACH	noij.	Business Code				
ű o	11a	Fuel Tax Refund				2,965	2,965		
n n	b	Technology Fees				6,552			
cellaneo Revenue	c	School Store				40			
Miscellaneous Revenue	d	All other revenue				26,874			
Ξ	е					36,431			
200	12	Total revenue. See instruction		20 303	. ▶	3 238 498		0	215

Part IX Statement of F	Functional Expenses
------------------------	---------------------

Section	on 501(c)(3) and 501(c)(4) organizations must complete all c				
	Check if Schedule O contains a response or note t	o any line in this Pa	rt 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			
2	Grants and other assistance to domestic		ı		
	individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign			DOWN TO THE REAL PROPERTY.	
	individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors,			1	
	trustees, and key employees	0		0	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	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				
	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			
b	Legal	14,950		14,950	-169 S. CC Albi
C	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				
	(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	
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	0			
19	Conferences, conventions, and meetings	0			
20	Interest	3,021		3,021	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	34,353	0	34,353	0
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		
þ	Professional Development	27,634	26,439	1,195	
C	Grant Writing	14,251	14,251		
d	Instruments	11,847	11,847	7.7.	
е	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	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here [] if				
100	following SOP 98-2 (ASC 958-720)		1-89- ST		

Part X Balance Sheet

		Check if Schedule O contains a response or	note to a	ny 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				tames a	
	-	under section 4958(f)(1)), and persons described	0	6			
12	7	Notes and loans receivable, net		_	0	7	0
Assets	8	Inventories for sale or use		_	0	8	
4	9	Prepaid expenses and deferred charges			22,947	9	3,266
	10a	Land, buildings, and equipment: cost or	I I			0000	
		other basis. Complete Part VI of Schedule D	10a	249,293			
	Ь	-	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	15	0
	16	Total assets. Add lines 1 through 15 (must equ		_	642,460		822,323
	17	Accounts payable and accrued expenses			137,091	17	113,914
	18				0		110,014
	19	Deferred revenue	ő	19			
	20	Tax-exempt bond liabilities	0	20			
	21	Escrow or custodial account liability. Complete	0				
(n	22	Loans and other payables to any current or forr					
Liabilities	**	trustee, key employee, creator or founder, subs					
<u>=</u>		controlled entity or family member of any of the			0	22	
<u></u>	23	Secured mortgages and notes payable to unrel		_	318,584	23	39,128
	24	Unsecured notes and loans payable to unrelate			0 0	24	08,120
	25	Other liabilities (including federal income tax, pa		_		-7	
		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		153,042
-	20				435,073	20	100,042
inces		Organizations that follow FASB ASC 958, ch	eck nere				
an	l	and complete lines 27, 28, 32, and 33.		P P	107.000	-	204.004
8	27	Net assets without donor restrictions		_	137,388		634,301
9	28	Net assets with donor restrictions			49,397	28	34,980
Ē		Organizations that do not follow FASB ASC	958, chec	k here			
F		and complete lines 29 through 33.		No.			
25	29	Capital stock or trust principal, or current funds			0	29	
Net Assets or Fund Bala	30	Paid-in or capital surplus, or land, building, or e			0	30	
As	31	Retained earnings, endowment, accumulated in			0	31	
et	32	Total net assets or fund balances			186,785		669,281
_	33	Total liabilities and net assets/fund balances.			642,460	33	822,323

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	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 contract of the c	8		-65	662
9	Carlot changes in her accords of rathe seasons (corposition of contrast of con	9			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	\-\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	10		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:				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in			0.0	
	Schedule O.	- 1	455		200
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	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:	- 1			
	Separate basis Consolidated basis Both consolidated and separate basis			les.	
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			10	900
	separate basis, consolidated basis, or both:			b = 0	
	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			18.	
•	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			9000	Yall
	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

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.

▶ Attach to Form 990 or Form 990-EZ.

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

Employer identification number

Name o	lame of the organization						
	Naine Arts Academy 47-4890021						
Part							
	rganization is not a private foundar				*	•	
1 [A church, convention of church	•				(A)(I).	
2 [A school described in section						
3 [A hospital or a cooperative hos	· ·					
4 [A medical research organization hospital's name, city, and state	•	nction with a hospital d	escribed i	in section	170(b)(1)(A)(iii). En	ter the
5 [An organization operated for the section 170(b)(1)(A)(iv). (Corr		e or university owned	or operate	ed by a go	vemmental unit desc	cribed in
6	A federal, state, or local govern	nment or governmen	ital unit described in se	ction 170)(b)(1)(A)((v).	
7 [An organization that normally r described in section 170(b)(1)			m a gove	mmental ı	ınit 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 organi or university or a non-land-grai university:						
10 [An organization that normally receipts from activities related support from gross investment acquired by the organization a	to its exempt function income and unrelated	ns—subject to certain ed business taxable in	exception come (les	is, 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 509	9(a)(4).	
12 [An organization organized and of one or more publicly suppor Check the box in lines 12a thro	ted organizations de	scribed in section 509	(a)(1) or s	section 50	09(a)(2). See section	n 509(a)(3).
а	Type I. A supporting organization(organization. You must cor	s) the power to regu	larly appoint or elect a				
b	Type II. A supporting organi control or management of the organization(s). You must o	he supporting organi	ization vested in the sa				
С	Type III functionally integr	ated. A supporting of	organization operated i	n connect	ion with, a	and functionally integ	rated with,
d	its supported organization(s Type III non-functionally in		•				anization(a)
u	that is not functionally integ	rated. The organizat	ing organization opera ion generally must sati	stv a distr	inection w	ouirement and an att	anization(s) entiveness
	requirement (see instruction	is). You must comp	lete Part IV, Sections	A and D,	and Part	V.	
е	Check this box if the organization					Type I, Type II, Type	e III
	functionally integrated, or Ty	• •	lly integrated supportir	ng organiz	ation.		
f g	Enter the number of supported Provide the following information		od organization(s)				0
<u>A</u>	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) is the c	organization	(v) Amount of monetary	(vi) Amount of
			(described on lines 1–10 above (see instructions))	listed in you	ur governing ment?	support (see instructions)	other support (see instructions)
]		Yes	No		
(A)							
(B)							
(C)							· <u> </u>
(D)							
(E)							
				and the same of th			

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					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 (5)0503	🗲 🗀

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	tion 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						
	unrelated trade or business under section 513		<u> </u>				0
4	Tax revenues levied for the						
	organization's benefit and either paid to				i		
	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
þ	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.)			E STEWN IN TH			0
	ction B. Total Support	() 00/0]					
	ndar year (or fiscal year beginning in)	(a) 2016	(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						
40	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,					<u>.</u>	
19	and 12.)	اه	0	o	o	0	0
14	First 5 years. If the Form 990 is for the orga		and third fourth a		-		
•	organization, check this box and stop here						▶ □
Sec	ction C. Computation of Public Su					4 562 536 T	· · · · · · · · ·
15	Public support percentage for 2020 (line 8, c			(f))		15	0.00%
16	Public support percentage from 2019 Sched					16	0.00%
	tion D. Computation of Investmen						0.0075
17	Investment income percentage for 2020 (line		100	olumn (fl)	COORDINAL P.	17	0.00%
18	Investment income percentage from 2019 Sc					18	0.00%
	33 1/3% support tests—2020. If the organi						2.2370
_,	not more than 33 1/3%, check this box and s						▶ □
b	33 1/3% support tests—2019. If the organi		•		-		
	line 18 is not more than 33 1/3%, check this	box and stop here.	The organization	qualifies as a publ	licly supported orga	anization	▶ 🔲
20	Private foundation. If the organization did r	not check a box on i	ine 14, 19a, or 19	b, check this box a	ind see instructions	. 30 . 3030	▶ □

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.

Maine Arts Academy

- 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
1		-
THE REAL PROPERTY.		
		200000
2		
3a		0.00
3b		
	-	
3с		
4a		See and
70		
4b		
4c	-	-
		1
		100
	V. 3	
Eo.	10000	ALC: N
5a		
5b		
5c		
6	-	
		1
7	1 0	
8		-
		1
9a		
OL	-	0000
9b		
9c		-
	- 3	
10a		
10b		

Part I	V Supporting Organizations (continued)			
		- <u> 3</u>	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	World Lead		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or	100000		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			- 114
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			- 30
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	2200	12	
	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		S=0.	(100 E 3)
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		44.0	3 - 3
	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	100		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		3.5	725
	or management of the supporting organization was vested in the same persons that controlled or managed	SIL	A	-
	the supported organization(s).	1		
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	33		
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax	111-3		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the		Sugar.	
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		-
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	-		1
•	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	1	1000
	a significant voice in the organization's investment policies and in directing the use of the organization's	145		100000
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's	100000	0	100030
Conti	supported organizations played in this regard.	3		
	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.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
C	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (s	ee instruct	ions).	
2	Activities Test. Answer lines 2a and 2b below.		Voc	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of	1111111	103	140
•	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify	1000		
	those supported organizations and explain how these activities directly furthered their exempt purposes,	1		
	how the organization was responsive to those supported organizations, and how the organization determined			1
	that these activities constituted substantially all of its activities.	2a	900mm07	201001110
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement,	2.0	1 - 31	
.,	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in	1100	7 3	1-2-1
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	125	B. 3	
	these activities but for the organization's involvement.	2b	-	-treatment or
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	20	The said	1
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	E 3		
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		1 22
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ja	Market.	10000
_	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard	3b	Monthly of	1000000000

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organia	zations	890021 Page 6
1 Check here if the organization satisfied the Integral Part Test as a qualifying trust	on Nov. 20, 1970 (explain	in Part VI). See
Instructions. All other Type III non-functionally integrated supporting organization	ns 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.	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).	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	y	
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)	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).	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.	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)		0
2 Enter 0.85 of line 1.		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.		0
5 Income tax imposed in prior year 5		CON 8 75.74
6 Distributable Amount. Subtract line 5 from line 4, unless subject to		
emergency temporary reduction (see instructions).		0
7 Check here if the current year is the organization's first as a non-functionally integ instructions).	grated Type III supporting o	rganization (see

Part '	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		
2	Amounts paid to perform activity that directly furthers exemp			
	organizations, in excess of income from activity			L
3	Administrative expenses paid to accomplish exempt purpos	es of supported organiza	ations	
4	Amounts paid to acquire exempt-use assets			
5		rovide details in Part VI)	
6	Other distributions (describe in Part VI). See instructions.			NAME OF TAXABLE PARTY.
7			591 500	0
8	Distributions to attentive supported organizations to which the	he organization is respor	nsive	·
	(provide details in Part VI). See instructions.			COC - 1975
9	Distributable amount for 2020 from Section C, line 6			0
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			0
2	Underdistributions, if any, for years prior to 2020			X 18 12 18
	(reasonable cause required—explain in Part VI). See		4	
	instructions.			
3	Excess distributions carryover, if any, to 2020			
a				III III CANADAN SAN
b	From 2016			
C	From 2017 0			
d	From 2018 0			
	From 2019 0		ALVA TOUR	
f	Total of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2020 distributable amount			C
i				
	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2020 from			
	Section D, line 7: \$ 0			
	Applied to underdistributions of prior years		0	
<u>b</u>	Applied to 2020 distributable amount		PRID HILLS IN CHIEF	С
<u>C</u>		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.		0	
6	Remaining underdistributions for 2020. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain			
-	in Part VI. See instructions.			0
7	Excess distributions carryover to 2021. Add lines 3j			
-	and 4c.	0		
8	Breakdown of line 7:			
	Excess from 2016			
	Excess from 2017 0			
	Excess from 2018 0			
	Excess from 2019 0			
е	Excess from 2020			

Schedule A (Fo	rm 990 or 990-EZ) 2020	Maine Arts Acade	emy			47-4890021	Page 8
Part VI	III, line 12; Part IV, S B, lines 1 and 2; Pa	rmation. Provide the Section A, lines 1, 2, rt IV, Section C, line line 1; Part V, Sectio	e explanations req 3b, 3c, 4b, 4c, 5a 1; Part IV, Section n B, line 1e; Part \	, 6, 9a, 9b, 9c, 1 n D, lines 2 and V, Section D, line	l1a, 11b, and 11c; 3; Part IV, Section es 5, 6, and 8; and	e 17a or 17b; Part Part IV, Section E, lines 1c, 2a, 2b,	
							•••••
			88 00 8 00				

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements

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

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

2020

Open to Public Inspection

Name of the organization Maine Arts Academy 47-4890021 Part | 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 Aggregate value of contributions to (during year) . . . Aggregate value of grants from (during year) . . . Aggregate value at end of year 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? 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 Yes Nο 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 Protection of natural habitat Preservation of a certified historic structure 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 2a 2b Number of conservation easements on a certified historic structure included in (a) Number of conservation easements included in (c) acquired after 7/25/06, and not on a Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of Yes Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 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 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. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 b Assets included in Form 990, Part X.

_	•
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	IV Escrow and Custodial Arran	aements.							
	Complete if the organization a	-	n Form 9	90, Part	IV, line 9, o	r report	ed an amoun	t 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?					. 20 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) r		90, Part X,	column (B), line 10c.)		•		171,485

Part VII	Investments—Other Securities.	N/ H E 000	D. (D. P 44)	00 0 4 4 7 1 40
	Complete if the organization answered '	'Yes" on Form 990,		
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of va Cost or end-of-year n	
(1) Financia	I derivatives	0		
(2) Closely I	held equity interests	0		
(3) Other				
(A)				<u>.</u>
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)	(I)			
	n (b) must equal Form 990, Part X, col. (B) line 12.) . >	0		
Part VIII	Investments—Program Related. Complete if the organization answered	"Vos" on Form 000	Part IV line 11e See Form 0	00 Bod V line 12
		I	Ì	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	(a) Description of investment	(b) Book value	(c) Method of va Cost or end-of-year r	
(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 9	90, Part X, line 15.
	(a) Descr	íption		(b) Book value
<u>(1)</u>				
(2)				
_(3)				
(4)				
(5)				
(6)				
			_	
(8)				<u> </u>
Total (Coli	ımn (b) must equal Form 990, Part X, col. (B) l	ing 15 \		0
Part X	Other Liabilities.	110 10.)		U
FAILA	Complete if the organization answered	"Vee" on Form 990	Part IV line 11e or 11f See 6	Form 900 Part Y
	line 25.	res on ronn 330,	raitiv, line the or thi. See i	FUIIII 990, Fait A,
1.		tion of liability		(b) Book value
_	l income taxes	,,,,,		0
(2)				
(3)				
(4)	· · ·			
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Colu	ımn (b) must equal Form 990, Part X, col. (B) l	ine 25.)		0
	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	ded in Part XIII X

Par	Reconciliation of Revenue per Audited Financial Statements with Revenue per R	eturn.			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	0.040.470			
1	Total revenue, gains, and other support per audited financial statements	1 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				
b	Donated services and use of facilities	킥			
Ç	Recoveries of prior year grants	- 100			
d	Other (Describe in Part XIII.)	110			
. 6	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:				
a					
b	Other (Describe in Part XIII.)				
_	Add lines 4a and 4b	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		Return.			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements	1 2,692,320			
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	400.00			
d	Other (Describe in Part XIII.)	12000			
е	Add lines 2a through 2d	2e 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:				
а		177 178			
þ	Other (Describe in Part XIII.)				
Ç	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			
	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; P				
2; Pa	art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform	nation.			
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				
for u	ncertainty in income taxes address the determination of whether tax benefits claimed				
or ex	pected to be claimed on a tax return should be recorded in the financial statements.				
Unde	er that guidance, the School may recognize the tax benefit from an uncertain tax				
position only if it is more likely than not that the tax position will be sustained on					
exam	nination by taxing authorities based on the technical merits of the position. Examples				
of tax	x 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	e financial statements from a tax position are measured based on the largest benefit				
tnat I	has a greater than 50% likelihood of being realized upon ultimate settlement	***************************************			
A4=	Management believes that there were no potential sources of unrelated business taxable				
wana	management beneves that there were no potential sources of unrelated business (axable				
i	ne subject to tax for the years ended June 30, 2021 and 2020. Accordingly, no				

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		7.5181.515046.5350
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	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			0.33
	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			Name of
	staff handbook, and in the Board policies.		live of	
		o z		
	Date the control of the fall o			
4 a	Does the organization maintain the following? 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	- 7 a	<u> </u>	
	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	Х	
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.			(E)
				18
		1112211		
5	Does the organization discriminate by race in any way with respect to:	-		
а	Students' rights or privileges?	5a		Х
b	Admissions policies?	5b	\vdash	X
С	Employment of faculty or administrative staff?	5c		x
•	Employment of taolity of administrative stans.	30		<u> </u>
d	Scholarships or other financial assistance?	5d		Х
				l
е	Educational policies?	5e	<u> </u>	Х
f	Use of facilities?	5f		x
•	The second of th	<u>.</u>		<u> </u>
g	Athletic programs?	5g		Х
				l
h	Other extracurricular activities?	5h	Section 1	X
			-	12/2
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
7	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			1
•	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.	7	х	20000000

Schedule E (F	orm 990 or 990-EZ) 2020	Maine Arts Academy		47-489002	1 Page 2
Part II	Supplemental Infor applicable. Also prov	mation. Provide the expride any other additional	planations required by Part information. See instruction	I, lines 3, 4d, 5h, 6b, and 7, a ons.	s
Line 6a Th	e School receives a subs	idy from the State of Maine	Department of Education		
based on t	he number of students ar	nd their respective places of	f residence. The School also		
receives fe	deral grant assistance th	at is passed through the Sta	ate of Maine Department of		
Education.					

	*****			***************************************	

	200000 10/492 W. William 1944 19				

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

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
	47-4890021
mulic / ito / toddottly	71 1000021

***************************************	***************************************

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 Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

47-4890021 Maine Arts Academy Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). X A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 2 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 An organization that normally receives a substantial part of its support from a governmental unit or from the general public 7 described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college 9 or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes 12 of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. h Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, C its supported organization(s) (see instructions). You must complete Part IV, Sections A. D. and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) d that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III е functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations f Provide the following information about the supported organization(s). (i) Name of supported organization (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see above (see instructions)) document? instructions) instructions) Yes No (A) (B) (C) (D) (E) **Total**

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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

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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 pon	ovv, produce com	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	l					
	sold or services performed, or facilities furnished in any activity that is related to the	l					
	organization's tax-exempt purpose	l				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	0	0	0	0
	Add lines 7a and 7b	0	- 0	0	0	0	0
8	Public support (Subtract line 7c from						0
Sec	tine 6.)						0
	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
	Gross income from interest, dividends,				-	-	·
	payments received on securities loans, rents,	1					
	royalties, and income from similar sources						0
b	Unrelated business taxable income (less	4					
	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	0
14	First 5 years. If the Form 990 is for the organization, check this box and stop here.			-			
800	ction C. Computation of Public Su			· · · · · · · · ·			· · · · · <u>L</u>
	Public support percentage for 2022 (line 8, c		_	(f \)		15	0.00%
15 16	Public support percentage for 2022 (line 6, c					16	0.00%
	etion D. Computation of Investmen					10	0.00 /0
17	Investment income percentage for 2022 (line			column (f))		17	0.00%
18	Investment income percentage from 2021 Se		•			18	0.00%
	33 1/3% support tests—2022. If the organi					_	2.2.3.0
	not more than 33 1/3%, check this box and s						
b	33 1/3% support tests—2021. If the organi				-		<u>-</u>
	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	<u> </u>
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	

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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		
- Uu		
3b		
3с		
4a		
4b		
40		
4c		
5a		
5b		
5c		
6		
7		
8		
3		
00		
9a		
9b		
0-		
9с		
10a		
46:		
10b		

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Part I	V Supporting Organizations (continued)			
4.4			Yes	No
	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	n d		
а	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11a		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, µ			
	detail in Part VI.	11c		
	on B. Type I Supporting Organizations			
		A	Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of o	ne 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 amount of the control of the c	•		
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	Did the organization operate for the benefit of any supported organization other than the supported	4		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Poly I how providing such benefit carried out the purposes of the supported organization(s) that operated,	irt		
	supervised, or controlled the supporting organization.	2		
	on C. Type II Supporting Organizations			
	on or type it outporting organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the director	rs		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or manage			
	the supported organization(s).	1		
Section	on D. All Type III Supporting Organizations			
			Yes	No
	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 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 V			
	the organization maintained a close and continuous working relationship with the supported organization			
	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		
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 ye	ar (see instruction	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 governme	ntal entity (see instruct	tions).	
,	Activities Test. Answer lines 2a and 2b below.	, ,	Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes	of	162	NO
	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			
	how the organization was responsive to those supported organizations, and how the organization determi			
	that these activities constituted substantially all of its activities.	2a		
	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain			
	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		
	Parent of Supported Organizations. Answer lines 3a and 3b below.			
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a		
	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this rega	<i>ird.</i> 3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	rgar	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			
(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	y inte	egrated Type III supporting of	organization (see
instructions).			

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 47-4890021
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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 **a** From 2017 0 **b** From 2018. 0 c From 2019. From 2020. 0 e From 2021. **Total** of lines 3a through 3e **g** Applied to underdistributions of prior years 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 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 0 **b** Excess from 2019. 0 c Excess from 2020 d Excess from 2021 0

0

e Excess from 2022

Schedule A (Form 990) 2022 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

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.

Schedu	le D (Form 990) 2022 Maine Arts Academy			47-489	0021		Page 2
Part	III Organizations Maintaining Colle	ections of Art, Histori	ical Treasures, or	Other Similar Asset	s (contii	nued)	
3	Using the organization's acquisition, access	sion, and other records, cl	heck any of the follow	ving that make significan	t use of it	.s	
	collection items (check all that apply):						
а	Public exhibition	d	Loan or exchange p	rogram			
b	Scholarly research	е 🗌	Other				
С	Preservation for future generations						
4	Provide a description of the organization's o	collections and explain ho	w they further the ord	anization's exempt purp	ose in Pa	art	
	XIII.	'	,	, , , , ,			
5	During the year, did the organization solicit	or receive donations of a	rt, historical treasures	s, or other similar			
•	assets to be sold to raise funds rather than				Ye	es	No
Part							
I air	Complete if the organization answ		90 Part IV line 9	or reported an amour	nt on Foi	rm	
	990, Part X, line 21.	cica ics oill oilli o	50, 1 dit iv, iiic 5,	or reported all alliour	it oil i oi	111	
1a	Is the organization an agent, trustee, custoo	tian or other intermediary	for contributions or a	other assets not			
ıu	included on Form 990, Part X?	_		out of additional	ΠYe	26	No
b	If "Yes," explain the arrangement in Part XII				·`	~]
-	iii 100, explain the altangement iii i artyti	in and complete the follow	ing table.		Amount		
С	Beginning balance			. 1c	·		0
d	Additions during the year			1d			
e	Distributions during the year			1e			
f	Ending balance			. If			0
2a	Did the organization include an amount on			fial account liability?		es X	No
	If "Yes," explain the arrangement in Part XII				ш] 110]
b		II. Check here ii the expla	ination has been pro-	nueu on Fait Aiii]
Part		oved "Vee" on Fews 0	OO Dort IV line 40				
	Complete if the organization answ						
10	- `) Current year (b) Prior	(c) Two year	s back (d) Three years bac	0 (e) Fo	our years	<u>в раск</u> 0
1a h	Beginning of year balance	0	0	0	-		
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		0
2	Provide the estimated percentage of the cu	rrent year end balance (li	ne 1g, column (a)) he	eld as:			
а	Board designated or quasi-endowment	%	J. (//				
b	Permanent endowment	%					
С	Term endowment %	,					
	The percentages on lines 2a, 2b, and 2c sh	ould equal 100%.					
3a	Are there endowment funds not in the poss-	ession of the organizatior	that are held and ac	Iministered 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 organize	zations listed as required	on Schedule R?		3b		
4	Describe in Part XIII the intended uses of the	e organization's endowm	ent funds.				
Part							
	Complete if the organization answ	ered "Yes" on Form 9	90, Part IV, line 11	a. See Form 990, Pai	rt X, line	10.	
	Description of property	(a) Cost or other basis	(b) Cost or other basis	(c) Accumulated	(d) Bo	ook valu	e
		(investment)	(other)	depreciation			
1a	Land	0	5,737				5,737
b	Buildings		3,790,000	1		3,25	50,000
C	Leasehold improvements	0	040.000	-			0
d	Equipment	0	249,293	1		8	32,154
e Total	Other	0 Port V	(B) line 10e l	·		2.00	0
<u>ı otal</u>	Add lines 1a through 1e. (Column (d) must	equal Follli 990, Part X, (Joiurnin (B), line 10c.)			<u>ა,</u> აა	37,891

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. (a) Description of security or category (c) Method of valuation: (b) Book value Cost or end-of-year market value (including name of security) (1) Financial derivatives 0 (2) Closely held equity interests 0 (3) Other (G) (H) Total. (Column (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 990, Part X, line 13. (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.) Other Assets. Part IX Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) LOAN PROCEEDS RECEIVABLE	642,500
(2) CAPITAL ACCOUNT	102,500
(3)	
(4)	
(5)	
(6)	
(8)	
_ (9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	745,000

Other Liabilities. Part X

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

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

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 . Schedule D (Form 990) 2022 Maine Arts Academy 47-4890021 Page **4**

Par		eturn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	2,751,199
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	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:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)	5	
С	Add lines 4a and 4b	4c	-2,375
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 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	Other (Describe in Part XIII.) 2d Add lines 2a through 2d Subtract line 2e from line 1	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; Pa		; Part X, line
2; Pa	t XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform	ation.	
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		
	. (74		
positi	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		
	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

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

Inspectio

Maine Arts Academy 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

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

Part II Supplemental I applicable. Also	nformation. 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	subsidy from the State of Maine Department of Education
based on the number of studen	ts and their respective places of residence. The School also
receives federal grant assistand	ce that is passed through the State of Maine Department of
Education.	
	V
	/

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	<i>)</i>
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) 2022	Page 2
Name of the organization	Employer identification number
Maine Arts Academy	47-4890021
•	
	-
C •	
. (7)	
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Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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 cal	lendar year, or tax year beginning	7/1/2021	, and e	nding	6/30	0/2022		
В	Check if a	applicable:	C Name of organization Maine Ar	ts Academy			D Employer	dentification	number	
	Address	change	Doing business as							
$\overline{\Box}$			Number and street (or P.O. box if mail	is not delivered to street address)	Room/suite		47-4890021	1		
Ш	Name ch	ange	11 Goldenrod Lane			1	E Telephone	number		
	Initial retu	ırn	City or town	State	ZIP code		207 610 00	Λ0		
$\overline{\Box}$	-		Sidney	ME	04330		207-618-89	06		
Ш	Final return	/terminated	Foreign country name Fo	reign province/state/county	Foreign postal	code				
	Amended	l return					G Gross rece	eipts \$	2,6	803,388
$\overline{\Box}$			- 1				-			
Ш	Application	on pending	F Name and address of principal officer:				nis a group return f		Yes	X No
			Mary Heather King 11 Goldenroo	d Lane, Sidney, ME 0433	0	H(b) Are	e all subordinate	es included?	Yes	No
1	Tax-exer	mpt status:	X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)	(1) or 527	If "	'No," attach a lis	st. See instruction	ons	
		-		, , , , , , , , , , , , , , , , , , , ,		11/-> 0				
J	website	: • ٧٧٧٧١	w.maineartsacademy.org			H(C) Gr	oup exemption i	number -		
K	Form of	organization	n: Corporation Trust A	ssociation X Other Sch	ool L Yea	ar of forma	ation: 2016	M State of	legal domicile:	: ME
	art I	Sui	mmary							
	1		lescribe the organization's mission	or most significant activity	ties: The	Acaden	ny aims to tr	aneform etu	dents'	
ø	'	-	d contribute to the cultural capital	_		, todacii	ily airiis to ti	ansionii sta	uciii3	
ä					. =	_4				
& Governance			hensive, college preparatory acad		-					
Š	2	Check th	his box ▶ if the organizatior	discontinued its operation	ns or disposed	of more	e than 25% o	of its net ass	ets.	
ŏ	3	Number	of voting members of the govern	ing body (Part VI, line 1a)				3		7
<u>مخ</u>	4	Number	of independent voting members	of the governing body (Pa	rt VI, line 1b).			4		7
<u></u>	5		imber of individuals employed in o					5		59
.≅	6		imber of volunteers (estimate if ne	•				6		17
Activities	7a		related business revenue from Pa	- <i>,</i>				7a		0
•								-	-	
	b	net unite	elated business taxable income fr	om Form 990-1, Part I, IIII	 	<u></u>		7b		0
	_			,			Prior Year		Current Yea	
ne	8		utions and grants (Part VIII, line 1				3,187		2,5	73,225
eu	9		n service revenue (Part VIII, line 2				1 [*]	1,818		9,449
Revenue	10	Investm	ent income (Part VIII, column (A),	lines 3, 4, and 7d)				215		360
œ	11	Other re	evenue (Part VIII, column (A), line	s 5, 6d, 8c, 9c, 10c, and 1	1e)		39	9,035		20,201
	12	Total rev	enue—add lines 8 through 11 (mus	equal Part VIII, column (A)	line 12)		3,238	3,498	2,6	603,235
	13		and similar amounts paid (Part IX				•	0	· ·	0
	14		s paid to or for members (Part IX,					0		
"	15		, other compensation, employee ber				1,388		1 3	337,680
Expenses				. , ,	•		1,500	0	1,0	
eu	16a		ional fundraising fees (Part IX, co							0
.×	_ b		ndraising expenses (Part IX, colu		0					
ш	17		xpenses (Part IX, column (A), line	The state of the s				1,946		239,054
	18		penses. Add lines 13–17 (must e		•		2,690	0,453	2,5	576,734
	19	Revenue	e less expenses. Subtract line 18	from line 12			548	3,045		26,501
Net Assets or	3					Beginn	ing of Current	Year	End of Year	r
sets	20	Total as	sets (Part X, line 16)				822	2,323	1,2	212,302
AS	21	Total lia	bilities (Part X, line 26)				153	3,042	3	366,851
S Se	22	Net asse	ets or fund balances. Subtract line	21 from line 20			669	9,281		345,451
P	art II		nature Block					, -		
			y, I declare that I have examined this return	including accompanying schedu	les and statements	and to th	ne best of my kn	nowledge		
			ect, and complete. Declaration of preparer (•	•		
			, , , ,	,			ĺ	· ·	/2022	
Si	gn		Signature of officer				Date	10/24	IZOZZ	
He	re		ŭ		C					
			Mary Heather King		Supe	erintend	ient			
			Type or print name and title							
		Print	t/Type preparer's name	Preparer's signature		Date		hook :	PTIN	
Pa		000	aald Smith	Ponald Smith		51		heck if elf-employed	P0148199)6
Pr	eparer		nald Smith	Ronald Smith		5/				70
	e Only	1	n's name ► RHR Smith & Compa	ny			Firm's EIN ►	04-338315	<u> </u>	
_ `			n's address ► 3 Old Orchard Road,	Buxton, ME 04093			Phone no.	207-929-46	306	
Ma	v the IF	•	ss this return with the preparer sho	·	ins				X Yes	No
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Statement of Program Service Accomplishments Statement of Program Service Accomplishments Statement of Program Service Statement of Program Service Statement of Program Service Statement of Program Service Statement St	Form 9	90 (2021)	Maine Arts Academ	у			47-4	890021	Page 2
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Par	, , , , , , , , , , , , , , , , , , , ,	890021	F	age 3
ı uı	oncomist of required concedures		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If</i> "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</i> "Yes," <i>complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	. 4		Х
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		Х
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		Х
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</i> "Yes," <i>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			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</i> "Yes," <i>complete Schedule D, Part IV</i>	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			

Par	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		Χ
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines			
	24b through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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%			\ \ \
07	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		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,	21		<u> </u>
20	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? <i>If</i>			
-	"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,	0.4		V
25-	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	330		\vdash
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			\perp
	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			
	19? Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t V Statements Regarding Other IRS Filings and Tax Compliance	-		_
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
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**

Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return 2a	59			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .		2b	Χ	
	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		Х
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 authori				
	a financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account in a foreign country (unt)?	4a		Х
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 (FBAF	,			V
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5b 5c		_^
c 6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the		3 C		
ou	organization solicit any contributions that were not tax deductible as charitable contributions?		6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or		-		<u> </u>
_	gifts were not tax deductible?		6b		i)
7	Organizations that may receive deductible contributions under section 170(c).				
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		Χ
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				ì
	required to file Form 8282?		7с		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year				
e	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 -		Χ
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as rec		7g		
h 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the		7h		
0	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		
10	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				
11	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				
40	against amounts due or received from them.)				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	? <u>1</u>	l2a		
b 13	If "Yes," enter the amount of tax-exempt interest received or accrued during the year				
a	Is the organization licensed to issue qualified health plans in more than one state?	4	13a		
а	Note: See the instructions for additional information the organization must report on Schedule O.		Ja		
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				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	1	l4a		Χ
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .		4b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration				i)
	excess parachute payment(s) during the year		15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment incom	ne?	16		Χ
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any				
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

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			\ <u>'</u>					
_	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 6		X					
6	<u>Q</u>								
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> </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	Х						
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	Χ						
b 120	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	~						
12a b	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13 </i>	12b	X						
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If</i> "Yes,"	120							
C	describe on Schedule O how this was done	12c	Х						
13	Did the organization have a written whistleblower policy?	13	Х						
14	Did the organization have a written document retention and destruction policy?	14	X						
15	Did the process for determining compensation of the following persons include a review and approval by	14	^						
	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						
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		Х					
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its	. 50							
	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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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	cor	npe	nsat	ted ar	ту с	urrent officer, di	rector, or trustee	
				((C)					
					ition					
(A) Name and title	(B) Average					than o		(D) Reportable	(E) Reportable	(F) Estimated amount
ivanie and the	hours	offic	er an	d a d	irecto	or/truste	ee)	compensation	compensation	of other
	per week (list any	Ind or	Ins	Off	Ke	em em	Former	from the	from related organizations (W-2/	compensation from the
	hours for	Individual trustee or director	Institutional trustee	Officer	Key employee	hes: Iploy	mer	1099-MISC/	1099-MISC/	organization and
	related organizations	ual t	iona		plo	ée i		1099-NEC)	1099-NEC)	related organizations
	below	rust	tru		yee	npe				
	dotted line)	Эe	stee			Highest compensated employee				
						ed				
(1) Mary Heather King	37.50	1								
Superintendent	0.00			Х				82,686		
(2) Sherry Gilbert	3.00	1								
President	0.00			Х						
(3) Richard Durost	2.00	1								
Vice-President	0.00	Х		Х						
(4) Linda Warner	2.00									
Secretary	0.00	Х		Х						
(5) Andrew Landry	2.00									
Treasurer	0.00			Х						
(6) Timothy Rector	2.00	1								
Director	0.00									
(7) Dr. Maggie Allen	2.00	1								
Director	0.00									
(8) Janna Townsend	2.00	4								
Director	0.00	Х	-							
(9)										
(40)										
(10)										
(11)										
X!!!										
(12)										
(13)										
T									<u> </u>	
(14)		1	1	1	i	1		ı	1	1

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Maine Arts Academy

P	Section A. Officers, Directors, Tru	ustees, Key Em	ploye	es,	and	iH b	ghes	t C	ompensated Em	ployees (cont	nued)	
	(A) Name and title	(B) Average hours	Average box, unless person is officer and a director/t					n an	(D) Reportable compensation	(E) Reportable compensation		(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/ orga	mpensation from the inization 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 li								more than \$100	0,000 of		
	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	X
4	For any individual listed on line 1a, is the sum of the organization and related organizations greater	-	-						-	h		
	individual						-				4	X
5	Did any person listed on line 1a receive or accr	•			-			_				
	for services rendered to the organization? If "Yo	es," complete So	chedu	ıle J	for	suc	h pe	rsor	1		5	X
	tion B. Independent Contractors		-l 4	4			414 -		.i	1400 000 -f		
1	Complete this table for your five highest compecompensation from the organization. Report co	•									tax ye	ar.
	(A) Name and business add	ress							(B) Description of ser	vices	(C Comper	
Snov	w Pond Center for the Arts 8 Goldenrod La	ne Sidney, ME (04330)				Re	nts and Professi	onal		289,257
												0
								-				0
												0
2	Total number of independent contractors (inclu-	ding but not limit	ted to	tho	se l	iste	d abo	ve)	who received			0
	more than \$100,000 of compensation from the	-						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			1b	0				
Contributions, Gifts, Grants and Other Similar Amounts	C					0				
	d	Related organizations			0					
					2,564,451					
	e	_ ,		•	16	2,304,431				
		All other contributions, gifts similar amounts not include	_		1f	0.774				
but	_				- ''	8,774				
n Ei	g	Noncash contributions inclu			4	Φ 0				
Co		lines 1a–1f			1g		0.570.005			
	h	Total. Add lines 1a–1f				■ Business Code	2,573,225			
Program Service Revenue	20	Food Services				611710	334	224		
vic.	2a					-		334		
er	b	Student Activity Accounts				611710	8,611	8,611		
n S	С	I				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	J			
		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, le								
		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

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations mus	t complete 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	ese perso	ns	0	5	
	6	Loans and other receivables from other disquali					
		under section 4958(f)(1)), and persons describe	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		_	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			6,734		
3	'						
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))						
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)	9					
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B))	10		84	15,451		
Part							
	Check if Schedule O contains a response or note to any line in this Part XII						
				Yes	No		
1	Accounting method used to prepare the Form 990: Cash 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	οХ			
	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	X			

Form **990** (2021)

SCHEDULE A (Form 990)

Public Charity Status and Public Support

Employer identification number

OMB No. 1545-0047

Open to Public

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.

Inspection

Main	e A	rts Academy					47-48	90021		
Par	t I	Reason for Public Char	ity Status. (All or	ganizations must co	mplete t	his part.)	See instructions.			
The	orga	anization is not a private foundat	ion because it is: (F	or lines 1 through 12,	check only	one box.)			
1		A church, convention of church	es, or association o	f churches described in	n section	170(b)(1)	(A)(i).			
2	Χ	A school described in section 1	1 70(b)(1)(A)(ii) . (Att	ach Schedule E (Form	990).)					
3		A hospital or a cooperative hos	pital service organiz	zation described in sec	tion 170(l	b)(1)(A)(iii	i).			
4		A medical research organizatio hospital's name, city, and state	•	nction with a hospital c	lescribed	in section	170(b)(1)(A)(iii). Er	iter the		
5		An organization operated for th section 170(b)(1)(A)(iv). (Com	e benefit of a colleg	e or university owned	or operate	ed by a go	vernmental unit desc	cribed in		
6		A federal, state, or local govern	ment or governmer	ntal unit described in s e	ection 170)(b)(1)(A)(v).			
7			An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) . (Complete Part II.)							
8		A community trust described in	section 170(b)(1)(/	A)(vi). (Complete Part	II.)					
9		An agricultural research organi or university or a non-land-grar university:	zation described in	section 170(b)(1)(A)(ix) operated				je	
10		An organization that normally receipts from activities related to support from gross investment acquired by the organization af	o 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	ss	
11		An organization organized and	operated exclusive	ly to test for public safe	ety. See s e	ection 509	9(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 s	section 50	09(a)(2). See section	n 509(a)(3).	
a b]	Type I. A supporting organization (sorganization). You must con Type II. A supporting organization.	s) the power to regunder to regunder in the power to regular to regular to regular to the power	llarly appoint or elect a tions A and B.	majority o	of the direc	ctors or trustees of th	ne suppo		
	ļ	control or management of the organization(s). You must c	e supporting organi	ization vested in the sa					d	
С		Type III functionally integrated its supported organization(s						rated wit	h,	
d		Type III non-functionally in that is not functionally integr requirement (see instruction	ated. The organizat	ion generally must sati	isfy a distr	ibution red	quirement and an att			
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					
	(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 s	mount of upport (see uctions)	
					Yes	No				
(A)										
(B)										
(C)										
(C)										
(D)										
(E)										
Tota	ı						0		0	

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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.) Section A. Public Support

Cale	ndar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
		(u) 2017	(8) 2010	(0) 2010	(4) 2020	(0) 2021	(i) 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)						
c							0
6	Public support. Subtract line 5 from line 4						0
	ction B. Total Support	(-) 0047	(I-) 0040	(-) 0040	(-1) 0000	(-) 0004	(6) T - 4 - 1
Cale	ndar 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						0
	Gross receipts from related activities, etc. (se	oo instructions)				12	
	First 5 years. If the Form 990 is for the orga	·				12	
13	organization, check this box and stop here .			-			. □
	ction C. Computation of Public Sup					<u> </u>	
14	Public support percentage for 2021 (line 6, c	olumn (f), divided b	y line 11, column	(f))		14	0.00%
15	Public support percentage from 2020 Schede	ule A, Part II, line 1	4			15	0.00%
16a	33 1/3% support test—2021. If the organization	ation did not check	the box on line 13	, and line 14 is 33	1/3% or more, che	ck this box	<u> </u>
	and stop here. The organization qualifies as	s a publicly support	ed organization .				
b	33 1/3% support test—2020. If the organization	ation did not check	a box on line 13 o	r 16a, and line 15 i	s 33 1/3% or more	, check this	
	box and stop here . The organization qualified	es as a publicly sup	ported organizatio	n			
17a	10%-facts-and-circumstances test—2021	If the organization	n did not check a h	ox on line 13 16a	or 16b, and line 14	4	-
	10% or more, and if the organization meets t	-					
	Part VI how the organization meets the facts						
	organization						
b	10%-facts-and-circumstances test—2020	. If the organization	n did not check a b	ox on line 13. 16a.	16b. or 17a. and li	ine	<u> </u>
	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 box on	line 13. 16a 16h	17a, or 17b, check	this box and see		
-	instructions			<i>'</i>			

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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	ow, piedee cen	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
Sec	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,					<u> </u>	
	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
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 organization, check this box and stan bare			•	. , , ,		. □
<u>C</u>	organization, check this box and stop here .						
	Ction C. Computation of Public Sup			(5))		15	0.00%
15	Public support percentage for 2021 (line 8, c Public support percentage from 2020 Schedu	• ,	•	· //		16	0.00% 0.00%
	ction D. Computation of Investmen					10	0.00 /6
<u> </u>	Investment income percentage for 2021 (line			olumn (f))		17	0.00%
18	Investment income percentage from 2020 So					18	0.00%
	33 1/3% support tests—2021. If the organization						0.0070
4	not more than 33 1/3%, check this box and s						▶ 🗀
b	33 1/3% support tests—2020. If the organization	-			-		
	line 18 is not more than 33 1/3%, check this						▶ 🗌
20	Private foundation. If the organization did r	not check a box on l	ine 14, 19a, or 19	b, check this box a	and see instructions		▶

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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		
1			
	3a		
L	3b		
L	3c		
4	4a		
<u> </u>	4b		
L	4c		
	5a		
1			
	5b		
	5c		
	6		
L	7		
ļ	8		
L	9a		
-	9b		
	9с		
	36		
	10a		
Ī			
	10b		

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Part I	V Supporting Organizations (continued)			
4.4	the the supplied as seemed a sift or contribution from any of the fellowing process.		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		
а	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, p</i>			
	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 or	ne or		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's off	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 st			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated amo	-		
•	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	4		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in PaVI how providing such benefit carried out the purposes of the supported organization(s) that operated,	IF L		
	supervised, or controlled the supporting organization.	2		
Section	on C. Type II Supporting Organizations			
	on or type in capperting organizations		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			
	or management of the supporting organization was vested in the same persons that controlled or manage			
	the supported organization(s).	1		
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			l
	organization's tax year, (i) a written notice describing the type and amount of support provided during the			l
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of			
2	organization's governing documents in effect on the date of notification, to the extent not previously provid Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supporte			
2	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part V			l
	the organization maintained a close and continuous working relationship with the supported organization(s			
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			l
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Section	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	ar (see instruction	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 governmen	ntal entity (see instruc	tions).	
2	Activities Test. Answer lines 2a and 2b below.	• •	Yes	No
– a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes	of	100	
	the supported organization(s) to which the organization was responsive? <i>If</i> "Yes," <i>then in Part VI identify</i>			
	those supported organizations and explain how these activities directly furthered their exempt purpose			
	how the organization was responsive to those supported organizations, and how the organization determine			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement	ent,		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain	n in		
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged	in		
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
_	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this rega	<i>rd.</i> 3b		<u> </u>

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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).	, ,	,, ,,	

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Part '	Type III Non-Functionally Integrated 509(a)(3	3) 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	1		
	organizations, in excess of income from activity	2		
3	Administrative expenses paid to accomplish exempt purpos	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	the 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
<u>i</u>	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: \$			
а	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

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 Inspection

Go to www.irs.gov/Form990 for instructions and the latest information. Internal Revenue Service Name of the organization 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 Protection of natural habitat Preservation of a certified historic structure 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 c Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 7/25/06, and not on a 2d 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 No 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) 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 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.

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Part	III Organizations Maintaining Co	ollectio	ns of A	rt, Histo	rical Tre	asures, or	Other \$	Similar Asse	ts (conti	nued)	
3	Using the organization's acquisition, acc	ession,	and othe	r records,	check any	of the follow	ing that	make significar	nt use of it	[S	
	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										
4	Provide a description of the organization XIII.	n's collec	tions and	d explain h	ow they fo	urther the org	anizatior	n's exempt purp	ose in Pa	art	
5	During the year, did the organization sol									_	7
	assets to be sold to raise funds rather th	an to be	maintair	ned as par	t of the or	ganization's c	collection	?	Ye	es	No
Part	Escrow and Custodial Arrang Complete if the organization an 990, Part X, line 21.	•		on Form s	990, Parl	t IV, line 9, o	or repor	ted an amoui	nt on Fo	rm	
1a	Is the organization an agent, trustee, cus	stodian d	or other in	ntermedia	v for cont	ributions or o	ther asse	ets not			
	included on Form 990, Part X?				-				☐ Ye	es	No
b	If "Yes," explain the arrangement in Part										
	, 1		•		3				Amount		
С	Beginning balance						. 1c				0
d	Additions during the year						1d				
e	Distributions during the year										
f	Ending balance						1f				0
2a	Did the organization include an amount						ial accou	int liability?		es X	No
								-		_	NO
b	If "Yes," explain the arrangement in Part	XIII. Cn	eck nere	ii the exp	ianation n	as been prov	ided on i	Part XIII]
Part				_							
	Complete if the organization an								1		
	_	(a) Curre			or year	(c) Two years		(d) Three years bac		our years	s back
1a	Beginning of year balance		0)	0		0		0		0
b	Contributions										
С	Net investment earnings, gains,										
	and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance		0	•	0	1	0		0		0
2	Provide the estimated percentage of the			•	line 1g, co	olumn (a)) he	ld as:				
а	Board designated or quasi-endowment	>		%							
b	Permanent endowment		%								
С	Term endowment ▶	6									
	The percentages on lines 2a, 2b, and 2c		-								
3a	Are there endowment funds not in the po	ossessio	n of the	organizatio	on that are	held and ad	ministere	ed for the	i		
	organization by:									Yes	No
	(i) Unrelated organizations								3a(i)	<u> </u>	
	(ii) Related organizations								3a(ii)	<u> </u>	
b	If "Yes" on line 3a(ii), are the related org			•					3b		
4	Describe in Part XIII the intended uses of		ganizatior	n's endow	ment fund	S.					
Part	VI Land, Buildings, and Equipm Complete if the organization an		l "Yes" d	on Form 9	990 Parl	t IV line 11a	a See F	Form 990 Pa	rt X line	10	
-	Description of property		a) Cost or o			or other basis		Accumulated		ook valu	Ie.
	2000 liption of property	'	investr)		٠,,	other)		preciation	(u) D	JON VAIU	
1a	Land		•	0	· ·	0					0
b	Buildings			0		540,000		270,000		27	70,000
C	Leasehold improvements	1		0		0+0,000		0			0,000
d	Equipment	1		0		249,293		123,361		12	25,932
e	Other	1		0		0		0			0,002
	Add lines 1a through 1e. (Column (d) mu		l Form 9		column (39	95,932

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	al derivatives	0		
	held equity interests	0		
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)	(I)			
	nn (b) must equal Form 990, Part X, col. (B) line 12.) .	0		
Part VIII	•	II) / II	D 10/11 44 0 5	200 5 () () ()
	Complete if the organization answered	"Yes" on Form 990,		
	(a) Description of investment	(b) Book value	(c) Method of va Cost or end-of-year	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8) (9)				
	nn (b) must equal Form 990, Part X, col. (B) line 13.) .	0		
Part IX		0		
I GILIX	Complete if the organization answered '	"Yes" on Form 990	Part IV line 11d See Form 9	990 Part X line 15
	(a) Descri		1 4.1.1.,	(b) Book value
(1)	V	<u>'</u>		(4)
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Colu	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	Form 990, Part X,
	line 25.			
1.	(a) Descript	tion of liability		(b) Book value
(1) Federa	Il income taxes			(
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Colu	umn (b) must equal Form 990, Part X, col. (B) li	ine 25.)		(
2. Liability fo	or uncertain tax positions. In Part XIII, provide the te	xt of the footnote to the c	organization's financial statements th	nat 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 .

Х

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

Part	XI Reconciliation of Revenue per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part			turn.	
1	Total revenue, gains, and other support per audited financial statements			1	2,603,388
	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				2,000,000
	Net unrealized gains (losses) on investments	2a			
	Donated services and use of facilities	2b			
	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	2,603,388
	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	i	· · · · · · · · ·		2,000,000
	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
	Other (Describe in Part XIII.)	4b	-153		
	Add lines 4a and 4b			4c	-153
5	Total revenue. Add lines 3 and 4c . (<i>This must equal Form 990, Part I, line 12</i> .)			5	2,603,235
Part					2,000,200
ıaıı	Complete if the organization answered "Yes" on Form 990, Part		•	Netuiii.	
1	Total expenses and losses per audited financial statements			1	2,576,887
	Amounts included on line 1 but not on Form 990, Part IX, line 25:				2,370,007
	Donated services and use of facilities	2a			
	Prior year adjustments	2b			
b C	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	153		
	Add lines 2a through 2d			2e	153
3	Subtract line 2e from line 1			3	2,576,734
	Amounts included on Form 990, Part IX, line 25, but not on line 1:	i · ·	 		2,370,734
	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
	Other (Describe in Part XIII.)	4b			
	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
	XIII Supplemental Information.				2,370,734
	le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; P	ort IV	ings 1h and 2h: Dar	t V line	1: Dart V line
	t XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to pro				+, Fait A, IIIIe
-			iy addillorlar ililorilla	iliOII.	
Part X	I Line 4b \$153 of fundraising expense is recorded on Form 990 Part VIII line 12,	but			
41-1	and the first of the state of t				
this ar	mount is included in total expenses on the audited financial statements instead o	T			
netting	g against revenue.				
Dort V	TIL inc 2d \$152 of fundraining expanse is included in total expanses on the guidit	ad			
Pail A	II Line 2d \$153 of fundraising expense is included in total expenses on the audit	eu			
financ	ial statements but is not included on Form 990 Part IX line 25 because it is instea	ad			
IIIIaiic	ial statements but is not included on Form 990 Part IX line 23 because it is instead	au			
includ	ed on Form 990 Part VIII line 12.				
IIICIUU	eu on i onn 990 i art vin line 12.				
Dart Y	Line 2 The School is exempt from federal income taxes under Section 501(c)(3)	\ of			
raitA	time 2. The School is exempt from lederal income taxes drider Section 30 1(c)(5)) 01			
the Int	ternal Revenue Code and applicable state law. The accounting standards on acc	ountine	•		
uie iiii	ternal Nevertue Code and applicable state law. The accounting standards on acc	ounini	<u> </u>		
for up	certainty in income taxes address the determination of whether tax benefits clain	ned			
ioi uili	octionity in modific taxes address the determination of whether tax benefits dalif	icu			
or exp	ected to be claimed on a tax return should be recorded in the financial statemen	ts.			
υ. υ λ ρ	23.2.2.2.2.3.3.4.4.4.4.4.4.4.4.4.4.4.4.4				
Under	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				
J	1				
exami	nation by taxing authorities based on the technical merits of the position. Examp	les			

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)

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. 2021

OMB No. 1545-0047

Open to Public Inspection

47-4890021

Name of the organization

Maine Arts Academy

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

Inspection

Employer identification number

Par	t I			
			YES	N
l	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	
	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	
	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	X	L
	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?			
ı	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			
_	nondiscriminatory basis?	4b	Х	┞
•	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Х	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	<u> </u>
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
а	Does the organization discriminate by race in any way with respect to: Students' rights or privileges?	5a		
)	Admissions policies?	5b		
С	Employment of faculty or administrative staff?	5c		
d	Scholarships or other financial assistance?	5d		
•	Educational policies?	5e		
f	Use of facilities?	5f		
j	Athletic programs?	5g		
1	Other extracurricular activities?	5h		
1	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
)	Has the organization's right to such aid ever been revoked or suspended?	6b		
	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	X	

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

Part II	Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.
Line 6a The	e School receives a subsidy from the State of Maine Department of Education
based on th	ne number of students and their respective places of residence. The School also
receives fe	deral grant assistance that is passed through the State of Maine Department of
Education.	

SCHEDULE O (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

2021

Open to Public

Inspection

Employer identification number

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	