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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

FREEPORT COMMUNITY SERVICES

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. BOX 119, 53 DEPOT STREET

City or town, state or country, and ZIP + 4

FREEPORT, ME 04032

D Employer identification number

01-0332769

E Telephone number

207-865-3985

F Group Exemption Number

▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: ☐ Cash ☒ Accrual

Other (specify) ▶

I Website: ▶ WWW.FCSMAINE.ORG

J Organization type (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527H Check ☐ if the organization is notK Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 445,969.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	266,681.
	2	Program service revenue including government fees and contracts	2	470.
	3	Membership dues and assessments	3	
	4	Investment income	4	96.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☒		
	a	Gross revenue (not including contributions reported on line 1)	6a	41,644.
b	Less: direct expenses other than fundraising expenses	6b	1,977.	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	39,667.	
7a	Gross sales of inventory, less returns and allowances	7a	79,181.	
b	Less: cost of goods sold	7b	22,905.	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	56,276.	
8	Other revenue (describe ▶ SEE STATEMENT 4)	8	57,897.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	421,087.	
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 5	10	35,126.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	237,160.
	13	Professional fees and other payments to independent contractors	13	8,495.
	14	Occupancy, rent, utilities, and maintenance	14	77,103.
	15	Printing, publications, postage, and shipping	15	766.
	16	Other expenses (describe ▶ SEE STATEMENT 1)	16	82,187.
	17	Total expenses. Add lines 10 through 16	17	440,837.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-19,750.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	930,226.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	910,476.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	40,032.	52,320.
23 Land and buildings	1,458,455.	1,426,546.
24 Other assets (describe ▶ SEE STATEMENT 2)	56,654.	33,792.
25 Total assets	1,555,141.	1,512,658.
26 Total liabilities (describe ▶ SEE STATEMENT 3)	624,915.	602,182.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	930,226.	910,476.

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12-17-08

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

Form 990-EZ (2008)

68 5

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)What is the organization's primary exempt purpose? **SEE STATEMENT 11**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)28 **SEE STATEMENT 8**(Grants \$ **7,025.**) If this amount includes foreign grants, check here ☐28a **44,851.**29 **SEE STATEMENT 9**(Grants \$ **17,563.**) If this amount includes foreign grants, check here ☐29a **212,742.**30 **SEE STATEMENT 10**(Grants \$ **10,538.**) If this amount includes foreign grants, check here ☐30a **65,767.**

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here ☐

31a

32 **Total program service expenses** (add lines 28a through 31a)32 **323,360.****Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
BRENDA WHITE	BOARD PRESIDENT			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
JUDY HIGBEA	BOARD VICE PRESIDENT			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
JIM BRIGGS	TREASURER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
CAROL SOUTHALL	SECRETARY			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
DANA ANDERSON	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
LOUISE BERLIN	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
NANCY RANDALL-CLARK	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
GORDON HAMLIN	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
JANE HUMPHREY	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
JIM LINCOLN	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
STEPHANIE PAINE	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
LAURIE PIETKIEWICZ	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
KATIE DELORME-RHEA	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
LUCINDA WHITE	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
DREW WING	BOARD MEMBER			
PO BOX 119, FREEPORT, ME 04032	3.00	0.	0.	0.
ROBERT L. LYMAN	EXECUTIVE DIRECTOR			
PO BOX 119, FREEPORT, ME 04032	40.00	62,500.	7,378.	0.

Part V Other Information (Note the statement requirements in the instructions for Part VI)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	X	
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 10,000.		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed. ▶ NONE		
42a The books are in care of ▶ ROBERT LYMAN Telephone no. ▶ 207-865-3985		
Located at ▶ P.O. BOX 119, FREEPORT, ME ZIP + 4 ▶ 04032		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

- 46 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

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

Sign Here: Signature of officer: Robert L. Lyman Date: 5-17-10

Type or print name and title: Robert L. Lyman, Director

Paid Preparer's Use Only: Preparer's signature: Sam Date: 5/14/10 Check if self-employed: ☐ Preparer's Identifying Number (See instr.): EIN

Firm's name (or yours if self-employed), address, and ZIP + 4: RUNYON KERSTEEN OUELLETTE
20 LONG CREEK DRIVE
SOUTH PORTLAND, ME 04106 Phone no.: 207-773-2986

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

OMB No. 1545-0047

2008
Open to Public
Inspection

Name of the organization

Employer identification number

FREEPORT COMMUNITY SERVICES

01-0332769

Part I Reason for Public Charity Status (All organizations must complete this part) (see instructions)	
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The organization is not a private foundation because it is: (Please check only one organization)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2008

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)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2007. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	304,093.	521,370.	506,701.	289,242.	266,681.	1,888,087.
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	64,807.	3,600.	46,087.	49,353.	58,367.	222,214.
3 Gross receipts from activities that are not an unrelated trade or business under section 513		25,107.	50,780.	63,994.	79,181.	219,062.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5	368,900.	550,077.	603,568.	402,589.	404,229.	2,329,363.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						2,329,363.

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	368,900.	550,077.	603,568.	402,589.	404,229.	2,329,363.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,818.	7,927.	2,090.	551.	96.	14,482.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,818.	7,927.	2,090.	551.	96.	14,482.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		23,730.	27,689.	55,611.	39,667.	146,697.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11, and 12)						2,490,542.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	93.53 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	97.54 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	.58 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	1.30 %

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

Open To Public Inspection

Name of the organization

FREEPORT COMMUNITY SERVICES

Employer identification number

01-0332769

Part I	Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.	
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- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

[illegible]

Total				
3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing				

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

Schedule G (Form 990 or 990-EZ) 2008

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 WHITE NIGHTS (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col. (a) through col. (c))
Revenue				
1 Gross receipts	35,325.			35,325.
2 Less: Charitable contributions				
3 Gross revenue (line 1 minus line 2)	35,325.			35,325.
Direct Expenses				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs				
7 Other direct expenses	1,762.			1,762.
8 Direct expense summary Add lines 4 through 7 in column (d)				(1,762.)
9 Net income summary Combine lines 3 and 8 in column (d)				33,563.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary Add lines 2 through 5 in column (d)				()
8 Net gaming income summary Combine lines 1 and 7 in column (d)				()

9 Enter the state(s) in which the organization operates gaming activities _____**a** Is the organization licensed to operate gaming activities in each of these states?**b** If "No," Explain _____**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?**b** If "Yes," Explain _____**11** Does the organization operate gaming activities with nonmembers?**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility**b** An outside facility

13a	%
13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records.

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____**c** If "Yes," enter name and address:

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

_____☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.

▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

OMB No 1545-0047

2008

Open To Public
Inspection

Name of the organization

FREEPORT COMMUNITY SERVICES

Employer identification number

01-0332769

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
JIM BRIGGS (TREAS	X		2,000.	2,000.		X	X		X	
CAROLINE SOUTHALL	X		5,000.	5,000.		X	X		X	
LESLIE LIVINGSTON	X		3,000.	3,000.		X	X		X	
Total				▶ \$ 10,000.						

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

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

Schedule L (Form 990 or 990-EZ) 2008

SEE GENERAL EXPLANATION FOR SCHEDULE L CONTINUATIONS

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
SUPPLIES		4,974.	
NON-PAYROLL FUNDRAISING EXPENSES		18,095.	
INSURANCE		930.	
VEHICLE EXPENSES		832.	
INTEREST EXPENSE		23,313.	
NON-BUILDING DEPRECIATION		8,044.	
OTHER		4,461.	
TELEPHONE & COMMUNICATIONS		14,563.	
SMALL EQUIPMENT & MAINTENANCE		6,975.	
TOTAL TO FORM 990-EZ, LINE 16		82,187.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PLEDGES RECEIVABLE	43,286.	15,816.	
OTHER DEPRECIABLE ASSETS	13,368.	17,976.	
TOTAL TO FORM 990-EZ, LINE 24	56,654.	33,792.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	930.	15,405.	
DEFERRED REVENUE	6,011.	3,308.	
MORTGAGE PAYABLE	138,400.	138,400.	
NOTES PAYABLE	25,489.	28,192.	
OBLIGATIONS UNDER CAPITAL LEASES	454,085.	411,877.	
LINE OF CREDIT	0.	5,000.	
TOTAL TO FORM 990-EZ, LINE 26	624,915.	602,182.	

FORM 990-EZ	OTHER REVENUE	STATEMENT	4
DESCRIPTION		AMOUNT	
RECYCLING INCOME		13,908.	
OTHER EXEMPT FUNCTION INCOME		9,462.	
ROOM RENTAL AT FREEPORT COMMUNITY CENTER		34,527.	
TOTAL TO FORM 990-EZ, LINE 8		57,897.	

FORM 990-EZ	CASH GRANTS AND ALLOCATIONS	STATEMENT	5
CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	DONEE'S RELATIONSHIP	AMOUNT	
FOOD, SHELTER & CLOTHING FOR INDIGENTS, ETC	NONE	35,126.	
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		35,126.	

FORM 990-EZ

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 7A

STATEMENT 6

INCOME

1. GROSS RECEIPTS	79,181	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		79,181
4. COST OF GOODS SOLD (LINE 13)	22,905	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		56,276

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR		
7. MERCHANDISE PURCHASED		
8. COST OF LABOR	22,261	
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS	644	
11. ADD LINES 6 THROUGH 10		22,905
12. INVENTORY AT END OF YEAR		
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		22,905

FORM 990-EZ	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	7
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DESCRIPTIONAMOUNT

SUPPLIES AND OTHER

644.

TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 7B

644.

990-EZ PG 2

STATEMENT 8

INFORMATION AND REFERRAL SERVICES - TO FACILITATE PROGRAMS DESIGNED TO ADDRESS DEFINED NEEDS TO PROVIDE INFORMATION AND REFERRALS CONCERNING SOCIAL SERVICES AND OTHER HUMAN NEEDS.

990-EZ PG 2

STATEMENT 9

FAMILY CRISIS SERVICES - TO PROVIDE DIRECT SERVICES TO PEOPLE OF NEED IN THE FREEPORT AND POWNAL COMMUNITIES, INCLUDING THE OPERATION OF A FOOD PANTRY TO PROVIDE EMERGENCY FOOD.

990-EZ PG 2

STATEMENT 10

CAMP FUND - FCS'S GOAL IS TO ASSIST CHILDREN WHO WOULD NOT OTHERWISE BE ABLE TO ATTEND SUMMER CAMP PROGRAM. A CAMP EXPERIENCE BUILDS CONFIDENCE AND OFFERS A CHANCE FOR EACH CHILD TO FEEL SUCCESS.

990-EZ PG 2

STATEMENT 11

FREEPORT COMMUNITY SERVICES IS COMMITTED TO FACILITATING PROGRAMS AND PROVIDING SERVICES TO MEET COMMUNITY NEEDS. OUR SERVICES ARE AVAILABLE TO ANYONE WHO LIVES IN FREEPORT OR POWNAL. WE RELY ON DEDICATED VOLUNTEERS.

GENERAL EXPLANATION OVERFLOW

General Explanation Attachment

Name of the organization

FREEPORT COMMUNITY SERVICES

Employer identification number

01-0332769

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: JIM BRIGGS (TREASURER)

(A) PURPOSE OF LOAN: DOWN PAYMENT FOR PURCHASE OF BUILDING.

(B) LOAN TO OR FROM ORGANIZATION? = TO

(C) ORIGINAL PRINCIPAL AMOUNT \$ 2000. (D) BALANCE DUE \$ 2000.

(E) LOAN IN DEFAULT? = NO

(F) APPROVED BY BOARD OR COMMITTEE? = YES

(G) WRITTEN AGREEMENT? = YES

(A) NAME OF PERSON: CAROLINE SOUTHALL (SECRETARY)

(A) PURPOSE OF LOAN: DOWN PAYMENT FOR PURCHASE OF BUILDING.

(B) LOAN TO OR FROM ORGANIZATION? = TO

(C) ORIGINAL PRINCIPAL AMOUNT \$ 5000. (D) BALANCE DUE \$ 5000.

(E) LOAN IN DEFAULT? = NO

(F) APPROVED BY BOARD OR COMMITTEE? = YES

(G) WRITTEN AGREEMENT? = YES

(A) NAME OF PERSON: LESLIE LIVINGSTON (FORMER EXECUTIVE DIRECTOR)

(A) PURPOSE OF LOAN: DOWN PAYMENT FOR PURCHASE OF BUILDING.

(B) LOAN TO OR FROM ORGANIZATION? = TO

(C) ORIGINAL PRINCIPAL AMOUNT \$ 3000. (D) BALANCE DUE \$ 3000.

(E) LOAN IN DEFAULT? = NO

(F) APPROVED BY BOARD OR COMMITTEE? = YES

(G) WRITTEN AGREEMENT? = YES

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization	Employer identification number
	FREEMPORT COMMUNITY SERVICES	01-0332769
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 119, 53 DEPOT STREET	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREEMPORT, MAINE 04032, ME 04032	

Check type of return to be filed (file a separate application for each return).

- | | | |
|--|---|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

BOB LYMAN

- The books are in the care of ▶ **P.O. BOX 119 - FREEMPORT, ME 04032**

Telephone No. ▶ **207-865-3985**

FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☐ calendar year _____ or▶ ☒ tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	FREEPORT COMMUNITY SERVICES	01-0332769
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 119, 53 DEPOT STREET	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREEPORT, MAINE 04032, ME 04032	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990
 ☐ Form 990-EZ
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)
 ☐ Form 1041-A
 ☐ Form 5227
 ☐ Form 8870
☐ Form 990-BL
☐ Form 990-PF
☐ Form 990-T (trust other than above)
☐ Form 4720
☐ Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

BOB LYMAN

- The books are in the care of **P.O. BOX 119 - FREEPORT, ME 04032**

Telephone No. **207-865-3985**

FAX No.

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **MAY 15, 2010**.
- 5 For calendar year , or other tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension

**INFORMATION NEEDED FOR A COMPLETE AND ACCURATE RETURN
IS NOT YET AVAILABLE**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Sam Lyman** Title **CRA** Date **2/1/10**

Form 8868 (Rev 4-2009)