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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation THE IBERDROLA USA FOUNDATION INC		A Employer identification number 13-4200689	
Number and street (or P O box number if mail is not delivered to street address) 52 FARM VIEW DRIVE		B Telephone number (see instructions) (207) 688-4341	
City or town, state or province, country, and ZIP or foreign postal code NEW GLOUCESTER, ME 04260		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 6,573,381		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	797,235			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	26,074	26,074		
	4 Dividends and interest from securities.	6	6		
	5a Gross rents	517,598	517,598		
	b Net rental income or (loss) _____ 275,157				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	1,340,913	543,678		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	1,598	1,424		0
	b Accounting fees (attach schedule)	6,950	3,475		0
	c Other professional fees (attach schedule)	11,244	11,244		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	62,144	56,932		0
	19 Depreciation (attach schedule) and depletion . . .	86,050	86,050		
	20 Occupancy	98,180	98,180		0
	21 Travel, conferences, and meetings	9	9		0
	22 Printing and publications	696	696		0
	23 Other expenses (attach schedule)	-579	-1,907		0
	24 Total operating and administrative expenses. Add lines 13 through 23	266,292	256,103		0
	25 Contributions, gifts, grants paid	1,204,685			1,204,685
	26 Total expenses and disbursements. Add lines 24 and 25	1,470,977	256,103		1,204,685
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-130,064			
	b Net investment income (if negative, enter -0-)		287,575		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	20,113	15,113	15,113
	2	Savings and temporary cash investments	2,341,890	2,302,861	2,302,861
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	374	374	407
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ 5,122,793 Less accumulated depreciation (attach schedule) ▶ _____ 961,984	4,246,844	4,160,809	4,255,000
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	6,609,221	6,479,157	6,573,381
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	4,729	4,729	
	23	Total liabilities (add lines 17 through 22)	4,729	4,729	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	6,604,492	6,474,428	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	6,604,492	6,474,428	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	6,609,221	6,479,157	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	6,604,492
2	Enter amount from Part I, line 27a	2	-130,064
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	6,474,428
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	6,474,428

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)	
1a					
(e) Gross sales price		(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale		(h) Gain or (loss) (e) plus (f) minus (g)
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a					
b					
c					
d					
e					
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }				2
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }				3

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))		
2012	1,343,007	5,831,038	0 230320		
2011	734,624	6,777,840	0 108386		
2010	306,360	6,488,167	0 047218		
2009	302,311	6,330,267	0 047756		
2008	281,000	6,203,180	0 045299		
2 Total of line 1, column (d).				2	0 478979
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years				3	0 095796
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.				4	6,499,457
5 Multiply line 4 by line 3.				5	622,622
6 Enter 1% of net investment income (1% of Part I, line 27b).				6	2,876
7 Add lines 5 and 6.				7	625,498
8 Enter qualifying distributions from Part XII, line 4.				8	1,204,685

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	2,876
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3 Add lines 1 and 2.		3	2,876
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	2,876
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,400	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.		7	3,400
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	524
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 524 Refunded		11	0

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b	No
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file Form 1120-POL for this year?.		1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ 0 (2) On foundation managers \$ 0			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either - By language in the governing instrument, or - By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	No
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) DE, NY			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶DARLENE BEACH Telephone no ▶(207) 688-4341 Located at ▶52 FARM VIEW DRIVE NEW GLOUCESTER ME ZIP +4 ▶04260			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b	
	Organizations relying on a current notice regarding disaster assistance check here.	☒		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(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 and deferred compensation	(e) Expense account, other allowances
MARK V DOLAN	SECRETARY	0	0	0
17 LINK DRIVE KIRKWOOD, NY 13795	1 00			
ROBERT D KUMP	PRESIDENT	0	0	0
52 FARM VIEW DRIVE NEW GLOUCESTER, ME 04260	1 00			
DARLENE E BEACH	TREASURER	0	0	0
52 FARM VIEW DRIVE NEW GLOUCESTER, ME 04260	3 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	0

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	325
b	Average of monthly cash balances.	1b	2,343,109
c	Fair market value of all other assets (see instructions).	1c	4,255,000
d	Total (add lines 1a, b, and c).	1d	6,598,434
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	6,598,434
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	98,977
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,499,457
6	Minimum investment return. Enter 5% of line 5.	6	324,973

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	324,973
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	2,876
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,876
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	322,097
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	322,097
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	322,097

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,204,685
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,204,685
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	2,876
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,201,809
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				322,097
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				76,989
e From 2012.				1,057,879
f Total of lines 3a through e.	1,134,868			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 1,204,685				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				322,097
e Remaining amount distributed out of corpus	882,588			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,017,456			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	2,017,456			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				76,989
d Excess from 2012. . . .				1,057,879
e Excess from 2013. . . .				882,588

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon.					
a	"Assets" alternative test—enter					
	(1) Value of all assets.					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization.					
	(4) Gross investment income.					

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

DARLENE BEACH
52 FARM VIEW DRIVE
NEW GLOUCESTER, ME 04260
(207) 688-4341
DARLENE BEACH@IBERDROLAUSA.COM

b

The form in which applications should be submitted and information and materials they should include

FOUNDATION HAS A GRANT APPLICATION

c

Any submission deadlines

NONE

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

NONE

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	1,204,685
b Approved for future payment See Additional Data Table				
Total			3b	583,000

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2013)

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a

Transfers from the reporting foundation to a noncharitable exempt organization of

1

Cash.

1a(1)

No

2

Other assets.

1a(2)

No

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

1b(1)

No

2

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

3

Rental of facilities, equipment, or other assets.

1b(3)

No

4

Reimbursement arrangements.

1b(4)

No

5

Loans or loan guarantees.

1b(5)

No

6

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes

☒ No

b

If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

2014-05-12

Signature of officer or trustee

Date

Title

May the IRS discuss this return with the preparer shown below (see instr.)?

☒ Yes

☐ No

Paid Preparer Use Only

Print/Type preparer's name JESSE J WHEELER CPA	Preparer's Signature	Date	Check if self-employed ☐	PTIN P00187533
Firm's name	DAVIDSON FOX & COMPANY LLP			Firm's EIN 15-0544726
Firm's address	53 CHENANGO STREET BINGHAMTON, NY 13901			Phone no (607) 722-5386

Form 990-PF (2013)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AIM FOR COLLEGE 360 WELLINGTON AVE ROCHESTER,NY 14619	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	25,000
ADIRONDACK MUSEUM PO BOX 99 RT 28N/30 BLUE MOUNTAIN LAKE,NY 12812	NONE	PUBLIC CHARITY	ART & CULTURE	1,000
ADIRONDACK PARK INSTITUTE INC PO BOX 67 NEWCOMB,NY 12852	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	2,750
ADIRONDACK RESEARCH CONSORTIUM PO BOX 96 PAUL SMITHS,NY 12970	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	2,500
AFRICAN AMERICAN MEN'S ASSOCIATION PO BOX 98 GENEVA,NY 14456	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	6,250
ALS MAINE COLLABORATIVE PO BOX 365 SPRINGVALE,ME 04083	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,000
AMERICAN CANCER SOCIETY 1120 SOUTH GOODMAN ROCHESTER,NY 14620	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	9,000
AMERICAN RED CROSS - GREATER ROCHESTER 50 PRINCE STREET ROCHESTER,NY 14607	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	50,000
AMERICAN RED CROSS - SOUTHERN TIER 620 EAST MAIN STREET ENDICOTT,NY 13760	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	275
BAKER AND TAYLOR PO BOX 277930 ATLANTA,GA 303847930	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	7,809
BINGHAMTON PHILHARMONIC 168 WATER STREET 4TH FLOOR BINGHAMTON,NY 13901	NONE	PUBLIC CHARITY	ART & CULTURE	7,500
BINGHAMTON UNIVERSITY PO BOX 6000 BINGHAMTON,NY 139026000	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	33,000
BINGHAMTON YOUTH SYMPHONY ORCHESTRA PO BOX 1235 BINGHAMTON,NY 139021235	NONE	PUBLIC CHARITY	ART & CULTURE	500
BORINQUEN DANCE THEATREINC 121 NORTH FITZHUGH STREET SUITE 303 ROCHESTER,NY 14614	NONE	PUBLIC CHARITY	ART & CULTURE	6,500
CAMP SUNSHINE 35 ARCADIA ROAD CASCO,ME 04015	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,000
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
CHEMUNG COUNTY CHAMBER OF COMMERCE 400 EAST CHURCH STREET ELMIRA,NY 119012803	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	550
CHENANGO COUNTY SOIL & WATER CONSERVATION 99 NORTH BROAD STREET NORWICH,NY 13815	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	1,000
CHENANGO UNITED WAY 27 W MAIN STREET MORWICH,NY 13815	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	500
CIDER MILL PLAYHOUSE PO BOX 482 ENDICOTT,NY 137600482	NONE	PUBLIC CHARITY	ART & CULTURE	1,000
CIRCULO DE LA HISPANIDAD 26 WEST PARK AVENUE LONG BEACH,NY 11561	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	500
CITY OF ROCHESTER CITY HALL ROOM 202 A 30 CHURCH STREET ROCHESTER,NY 146141287	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	15,000
COASTAL STUDIES FOR GIRLS PO BOX 266 FREEPORT,ME 04032	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	3,000
COLORSCCAPE CHENANGO ARTS FESTIVAL PO BOX 624 NORWICH,NY 13815	NONE	PUBLIC CHARITY	ART & CULTURE	2,500
DICK'S SPORTING GOODS OPEN PO BOX 5571 ENDICOTT,NY 13763	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	10,000
DISCOVERY CENTER 60 MORGAN ROAD BINGHAMTON,NY 13903	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	10,000
EASTMAN THEATRE CENTER PO BOX 278790 ROCHESTER,NY 14627	NONE	PUBLIC CHARITY	ART & CULTURE	10,000
FRIEND OF THE FORUM THEATER PO BOX 2705 BINGHAMTON,ME 13905	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
FRIENDS OF THE GARDENAERIAL INC 81 BROWNS RACE ROCHESTER,NY 14614	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	35,000
GARTH FAGAN DANCE 50 CHESTNUT STREET ROCHESTER,NY 14060	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
GOODWILL THEATER 67 BROAD STEET JOHNSON CITY,NY 13790	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
GREATHER BINGHAMTON CHAMBER OF COMMERCE 49 COURT STREET 2 BINGHAMTON,NY 13901	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,500
GREEN CHIMNEYS 400 DOANSBURG ROAD BOX 719 BREWSTER,NY 10509	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	1,000
GULF OF MAINE RESEARCH INSTITUTE 350 COMMERCIAL STREET PORTLAND,ME 04101	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	50,000
HEARTSHARE HUMAN SERVICES OF NY 12 METRO TECH CENTER 29TH FLOOR BROOKLYN,NY 11201	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	45,000
IBERDROLA USA MANAGEMENT CORP 70 FARM VIEW DRIVE NEW GLOUCESTER,ME 04260	MANAGEMENT COMPANY	MANAGEMENT COMPANY	REIMBURSEMENT OF EXPENSES TO SCHOLARSHIP RECIPIENT	4,538
ITHACA HIGH SCHOOL LACROSSE 114 E LINCOLN STREET ITHACA,NY 14850	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	250
ITHACA SCIENCENTER 601 1ST STREET ITHACA,NY 148503507	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	5,000
JOBS FOR MAINE'S GRADUATES 45 COMMERCE DRIVE STE 9 AUGUSTA,ME 04330	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	25,000
JUNIOR LEAGUE OF PORTLAND ME ONE CITY CENTER SUITE 1-105 PORTLAND,ME 04103	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,500
KENNEBEC VALLEY COMMUNITY COLLEGE FOUNDATION 92 WESTERN AVE FAIRFIELD,ME 04937	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	7,500
KIDS FIRST CENTER 222 ST JOHN STREET SUITE 101 PORTLAND,ME 04102	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,000
KOPERNIK OBSERVATORY & SCIENCE CENTER 698 UNDERWOOD ROAD VESTAL,NY 13850	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	11,500
LITHGOW LIBRARY 45 WINTHROP STREET AUGUSTA,ME 04330	NONE	PUBLIC CHARITY	ART & CULTURE	25,000
MAINE HUTS & TRAILS 496 MAIN STREET UNIT C KINGFIELD,ME 04947	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	18,000
MAINE STATE BALLET 348 US RT 1 FAIRMOUTH,ME 04105	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MAINE TRACK CLUB PO BOX 8008 PORTLAND,ME 04104	NONE	PUBLIC CHARITY	ART & CULTURE	3,500
MATTHEW FOWLER 145 PINE STREET APT B BANGOR,ME 04401	NONE	SCHOLARSHIP RECIPIEN	ENERGY SUSTAINABILITY-REIMBURSEMENT	87
MECHANICVILLE HERITAGE SOCIETY 312 NORTH THIRD STREET MECHANICVILLE,NY 12118	NONE	PUBLIC CHARITY	ART & CULTURE	2,500
MEMORIAL ART GALLERY 500 UNIVERSITY AVE ROCHESTER,NY 14607	NONE	PUBLIC CHARITY	ART & CULTURE	15,000
MONROE COMMUNITY COLLEGE FOUNDATION 228 EAST MAIN STREET ROCHESTER,NY 14604	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	10,000
PALEONTOLOGICAL RESEARCH INSTITUTION 1259 TRUMANSBURG ROAD ITHACA,NY 148501398	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	5,000
PEREGRIN CORPORATION 28 FODEN ROAD SOUTH PORTLAND,ME 04106	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	20,000
PINELAND BRANCH YMCA 25 CAMPUS DRIVE STE 100 NEW GLOUCESTER,ME 04260	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
PORTLAND MUSEUM OF ART SEVEN CONGRESS SQUARE PORTLAND,ME 04101	NONE	PUBLIC CHARITY	ART & CULTURE	10,000
PROJECT SHAREHEARSHARE 12 METRO TECH CENTER 29TH FLOOR BROOKLYN,NY 11201	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	305,000
RIVERKEEPER INC 20 SECOR ROAD OSSING,NY 10562	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	5,000
ROBERSON MUSEUM 30 FRONT STREET BINGHAMTON,NY 13905	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
ROCHESTER AREA COMMUNITY FOUNDATION 500 EAST AVENUE ROCHESTER,NY 14607	NONE	PUBLIC CHARITY	ART & CULTURE	15,000
ROCHESTER INSTITUTE OF TECHNOLOGY 1 LOMB MEMORIAL DRIVE ROCHESTER,NY 14623	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	5,000
ROCHESTER MUSEUM & SCIENCE CENTER 657 EAST AVE ROCHESTER,NY 14607	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,000
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ROYAL RIVER CONSERVATION TRUST PO BOX 90 YARMOUTH,ME 04096	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	1,000
SAMUEL SOWDEN GARCIA 60 TERRACE PARK ROCHESTER,NY 14611	NONE	SCHOLARSHIP RECIPIEN	ENERGY SUSTAINABILITY-REIMBURSEMENT	826
SARATOGA PLAN 112 SPRING STREET ROOM 202 SARATOGA SPRINGS,NY 12866	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	100
SECTION V BOYS BASKETBALL PO BOX 396 PEN YAN,NY 14527	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	10,000
ST PETER'S HOSPITAL FOUNDATION 19 WAREHOUSE ROW ALBANY,NY 12205	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	6,500
STUDENTS HELPING CHILDREN ACROSS BORDERS 1 COLLEGE STREET WORCESTER,MA 01601	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
SULLIVAN COUNTY CORNELL COOPERATIVE EXTENSION 64 FERNDALE LOOMIS ROAD 1 LIBERTY,NY 12754	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,500
THE CENTER FOR YOUTH 905 MONROE AVENUE ROCHESTER,NY 14620	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	250
THE MITCHELL INSTITUTE 22 MINUMENT SQUARE STE 200 PORTLAND,ME 04101	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	22,500
THE UNITED WAY OF GREATER NIAGARA 3000 MILITARY ROAD NIAGARA FALLS,NY 14304	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
TIOGA COUNTY CHAMBER OF COMMERCE 80 NORTH STREET OWEGO,NY 13827	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	800
TIOGA COUNTY COUNCIL ON THE ARTS 179 FRONT STREET OWEGO,NY 13827	NONE	PUBLIC CHARITY	ART & CULTURE	1,000
TIOGA UNITED WAY 24 STATE ROUTE 96 OWEGO,NY 13827	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	750
TOWN OF SOUTHEAST CULTURAL ARTS COALITION 67 MAIN STREET SUITE 101 BREWSTER,NY 10509	NONE	PUBLIC CHARITY	ART & CULTURE	1,000
TRI-CITIES OPERA 315 CLINTON STREET BINGHAMTON,NY 13905	NONE	PUBLIC CHARITY	ART & CULTURE	5,000
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
US FUND FOR UNICEF 125 MAIDEN LANE NEW YORK,NY 10038	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	4,493
UNITED WAY OF ANDROSCOGGIN COUNTY 66 ASH STREET LEWISTON,ME 042430888	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	13,850
UNITED WAY OF BROOME COUNTY PO BOX 550 BINGHAMTON,NY 13902	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	16,250
UNITED WAY OF BUFFALO & ERIE COUNTY 742 DELAWARE AVE BUFFALO,NY 14209	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,000
UNITED WAY OF CATTARAUGUS COUNTY INC 807 WEST STATE STREET OLEAN,NY 14760	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	250
UNITED WAY OF CAYUGA COUNTY INC 17 EAST GENESSEE ST SUITE 2 AUBURN,NY 13021	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,150
UNITED WAY OF CORTLAND COUNTY 50 CLINTON AVE CORTLAND,NY 13045	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	450
UNITED WAY OF DELAWARE AND OTSEGO COUNTIES 31 MAPLE STREET ONEONTA,NY 13820	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,000
UNITED WAY OF EASTERN MAINE 24 SPRINGER DRIVE SUITE 201 BANGOR,ME 04401	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
UNITED WAY OF EASTERN ORLEANS 75 COLLEGE AVE ROCHESTER,NY 146071009	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	250
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND,ME 041125200	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	6,600
UNITED WAY OF GREATER ROCHESTER 75 COLLEGE AVE ROCHESTER,NY 146071009	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	20,000
UNITED WAY OF KENNEBEC VALLEY 228 WATER STREET AUGUSTA,ME 04330	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	6,600
UNITED WAY OF MID-COAST MAINE 34 WING FARM PARKWAY BATH,ME 04530	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,750
UNITED WAY OF MID-MAINE PO BOX 91 WATERVILLE,ME 04903	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	3,650
Total ▶ 3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
UNITED WAY OF ONTARIO 5297 PARKSDIE DRIVE SUITE 440 CANANDAIGUA,NY 14424	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,400
UNITED WAY OF OXFORD COUNTY PO BOX 29 SOUTH PARIS,ME 04281	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,500
UNITED WAY OF SCHUYLER COUNTY PO BOX 270 WATKINS GLEN,NY 14891	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	400
UNITED WAY OF SENECA COUNTY PO BOX 623 SUITE 215 MAIN ST SHOPS CENTER WATERLOO,NY 13165	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
UNITED WAY OF SOUTHERN TIER 300 NASSER CIVIC CENTER PLAZA SUITE 220 CORNING,NY 14830	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,175
UNITED WAY OF SULLIVAN COUNTY 33 LAKEWOOD AVE PO BOX 1036 MONTICELLO,NY 127012020	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,000
UNITED WAY OF THE ADIRONDACK REGION INC 45 TOM MILLER ROAD PLATTSBURGH,NY 129011245	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	2,200
UNITED WAY OF THE GREATER CAPITAL REGION ONE UNITED WAY PO BOX 13865 ALBANY,NY 12212	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	3,000
UNITED WAY OF THE TRI-VALLEY AREA PO BOX 126 FARMINGTON,ME 04938	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
UNITED WAY OF TOMPKINS COUNTY 313 NORTH AURORA STREET ITHACA,NY 14850	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	7,500
UNITED WAY OF WAYNE COUNTY 75 COLLEGE AVE ROCHESTER,NY 146071009	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	500
UNITED WAY OF WESTCHESTER AND PUTNAM 336 CENTRAL PARK AVE WHITE PLAINS,NY 106061500	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	1,000
UNITED WAY OF WESTERN ORLEANS COUNTY 433 MAIN STREET MEDINA,NY 14103	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	225
UNITED WAY OF YORK COUNTY PO BOX 727 KENNEBUNK,ME 040430727	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	3,170
UNIVERITY OF ROCHESTER RC BOX 270401 ROCHESTER,NY 14627	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY & SCOTTISHPOWER SCHOLARSHIP	88,400
Total  3a				1,204,685

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
UNIVERSITY OF MAINE PO BOX 370 ORONO, ME 04473	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	40,187
URBAN LEAGUE OF ROCHESTER NY INC 265 NORTH CLINTON AVE ROCHESTER, NY 14605	NONE	PUBLIC CHARITY	COOPERATION & SOLIDARITY	5,000
WATERMAN CENTER 403 HILLTON ROAD APALACHIN, NY 13732	NONE	PUBLIC CHARITY	ENERGY SUSTAINABILITY	2,500
WSKG PUBLIC TV & RADIO PO BOX 3000 BINGHAMTON, NY 13902	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	5,000
WXXI PUBLIC BROADCASTING 280 STATE STREET PO BOX 30021 ROCHESTER, NY 146033021	NONE	PUBLIC CHARITY	SUSTAINABLE ENERGY	17,000
Total  3a				1,204,685

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047 2013
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Name of the organization THE IBERDROLA USA FOUNDATION INC	Employer identification number 13-4200689
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Organization type (check one)

Filers of: Form 990 or 990-EZ Form 990-PF	Section: ☐ 501(c)() (enter number) organization ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation ☐ 527 political organization ☒ 501(c)(3) exempt private foundation ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation ☐ 501(c)(3) taxable private foundation
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Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization THE IBERDROLA USA FOUNDATION INC	Employer identification number 13-4200689
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	SCOTTISH POWER PO BOX 168 PRENTON, CENTRAL & SOUTHERCH26 9AYUK 	\$ 74,289	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>2</u>	NEW YORK STATE ELECTRIC AND GAS PO BOX 5224 BINGHAMTON, NY 13902 	\$ 294,630	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>3</u>	ROCHESTER GAS AND ELECTRIC CORPORATION 89 EAST AVENUE ROCHESTER, NY 14649 	\$ 295,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>4</u>	UNION WATER POWER COMPANY PO BOX 1050 AUGUSTA, ME 04332 	\$ 37,316	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>5</u>	CENTRAL MAINE POWER COMPANY 83 EDISON DRIVE AUGUSTA, ME 04332 	\$ 96,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization THE IBERDROLA USA FOUNDATION INC	Employer identification number 13-4200689
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization THE IBERDROLA USA FOUNDATION INC	Employer identification number 13-4200689
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		

TY 2013 Accounting Fees Schedule

Name: THE IBERDROLA USA FOUNDATION INC

EIN: 13-4200689

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	6,950	3,475		0

**TY 2013 Investments Corporate
Stock Schedule**

Name: THE IBERDROLA USA FOUNDATION INC
EIN: 13-4200689

Name of Stock	End of Year Book Value	End of Year Fair Market Value
INVESTMENTS	374	407

TY 2013 Investments - Land Schedule**Name:** THE IBERDROLA USA FOUNDATION INC**EIN:** 13-4200689

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS AND IMPROVEMENTS	3,233,368	961,984	2,271,384	2,700,000
LAND	1,889,425	0	1,889,425	1,555,000

TY 2013 Legal Fees Schedule

Name: THE IBERDROLA USA FOUNDATION INC

EIN: 13-4200689

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	348	174		0
LEGAL FEES	1,250	1,250		0

TY 2013 Other Expenses Schedule

Name: THE IBERDROLA USA FOUNDATION INC

EIN: 13-4200689

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SUPPLIES	1,328	0		0
POSTAGE	2	2		0
SUPPLIES	14	14		0
SUPPLIES	42	42		0
POSTAGE	5	5		0
POSTAGE	4	4		0
INSURANCE	-2,059	-2,059		0
SUPPLIES	34	34		0
SUPPLIES	2	2		0
POSTAGE	1	1		0
SUPPLIES	6	6		0
MISCELLANEOUS	15	15		0
SUPPLIES	14	14		0
POSTAGE	2	2		0
SUPPLIES	3	3		0
POSTAGE	1	1		0
SUPPLIES	7	7		0

TY 2013 Other Liabilities Schedule

Name: THE IBERDROLA USA FOUNDATION INC

EIN: 13-4200689

Description	Beginning of Year - Book Value	End of Year - Book Value
SECURITY DEPOSITS	4,729	4,729

TY 2013 Other Professional Fees Schedule**Name:** THE IBERDROLA USA FOUNDATION INC**EIN:** 13-4200689

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
APPRAISAL FEES	10,013	10,013		0
MANAGEMENT FEES	1,231	1,231		0

TY 2013 Taxes Schedule**Name:** THE IBERDROLA USA FOUNDATION INC**EIN:** 13-4200689

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	5,212	0		0
TAXES	28	28		0
TAXES	86	86		0
TAXES	28,548	28,548		0
TAXES	2,401	2,401		0
TAXES	6,339	6,339		0
TAXES	9,724	9,724		0
TAXES	2,310	2,310		0
TAXES	7,496	7,496		0