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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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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 Ricker College Endowment Fund		A Employer identification number 22-2709285	
Number and street (or P O box number if mail is not delivered to street address) PO Box 1016		B Telephone number (see instructions) (207) 532-4475	
City or town, state or province, country, and ZIP or foreign postal code Houlton, ME 04730		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 3,064,553		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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)	6,140			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	18	18		
	4 Dividends and interest from securities.	56,592	56,592		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	160,864			
	b Gross sales price for all assets on line 6a 841,410				
	7 Capital gain net income (from Part IV, line 2) . . .		160,864		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	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	223,614	217,474		
	13 Compensation of officers, directors, trustees, etc	16,100			16,100
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	 1,214			1,214
	b Accounting fees (attach schedule)	 1,100	550		550
	c Other professional fees (attach schedule)	 14,540	14,540		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 7,447	689		1,232
	19 Depreciation (attach schedule) and depletion . . .	 278			
	20 Occupancy	3,000			3,000
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 5,028	40		4,988
	24 Total operating and administrative expenses. Add lines 13 through 23	48,707	15,819		27,084
	25 Contributions, gifts, grants paid	108,800			108,800
	26 Total expenses and disbursements. Add lines 24 and 25	157,507	15,819		135,884
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	66,107			
	b Net investment income (if negative, enter -0-)		201,655		
	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			
	2	Savings and temporary cash investments	255,147	211,549	211,549
	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)	2,080,120	2,190,348	2,853,004
	c	Investments—corporate bonds (attach schedule).	245		
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ 1,389 Less accumulated depreciation (attach schedule) ▶ 417	1,250	972	
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,336,762	2,402,869	3,064,553
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 ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	2,336,762	2,402,869	
	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)	2,336,762	2,402,869	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	2,336,762	2,402,869	

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	2,336,762
2	Enter amount from Part I, line 27a	2	66,107
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	2,402,869
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,402,869

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)
1 a	H M Payson see attached	P	2013-01-01	2013-12-31
b	H M Payson see attached	P	2000-01-01	2013-12-31
c	H M Payson see attached	P	2000-01-01	2013-12-31
d				
e				

(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 385,594		326,650	58,944
b 373,404		302,720	70,684
c 82,273		51,176	31,097
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			58,944
b			70,684
c			31,097
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	160,864
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	143,637	2,459,261	0 05841
2011	139,239	2,216,230	0 06283
2010	151,359	2,050,703	0 07381
2009	203,540	1,795,671	0 11335
2008	188,870	2,413,016	0 07827

2 Total of line 1, column (d).	2	0 38666
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 07733
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,720,288
5 Multiply line 4 by line 3.	5	210,368
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	2,017
7 Add lines 5 and 6.	7	212,385
8 Enter qualifying distributions from Part XII, line 4. 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	8	135,884

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 <input type="checkbox"/> and enter "N/A" on line 1		
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 <input type="checkbox"/> and enter 1% of Part I, line 27b	1	4,033
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	
3 Add lines 1 and 2.	3	4,033
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	4,033
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	5,744
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	5,744
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	1,711
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 1,711 Refunded	11	

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	Yes	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)? <i>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.</i>	1b		No
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 <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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? <i>If "Yes," attach a conformed copy of the changes</i>	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		No
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions): <input type="checkbox"/> ME			
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? <i>If "No," attach explanation.</i>	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)? <i>If "Yes," complete Part XIV</i>	9		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	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? Website address ▶http //rickerscholarship.com	13	Yes	
14	The books are in care of ▶Gary R Bossie Exec Dir Located at ▶PO Box 414 Houlton ME Telephone no ▶(207) 532-4475 ZIP +4 ▶04730			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> 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? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶	16	Yes	No

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. ▶ <input type="checkbox"/>	1b		No
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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		No
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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		No
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))?

YesNo

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

YesNo

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

YesNo

(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).

YesNo

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

YesNo

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

No

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?

YesNo

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?

YesNo

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?

YesNo

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

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
See Additional Data Table				

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.

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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.		

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 Scholarships paid to colleges and universities in support of education of students from Aroostook and Washington Counties of Maine and expenses related to the administration of the scholarship program. See scholarship criteria summarized in attached.	135,924
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.	

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	2,485,129
b	Average of monthly cash balances.	1b	276,585
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,761,714
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	
3	Subtract line 2 from line 1d.	3	2,761,714
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	41,426
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,720,288
6	Minimum investment return. Enter 5% of line 5.	6	136,014

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	136,014
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	4,033
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	4,033
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	131,981
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	131,981
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	131,981

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	135,884
b	Program-related investments—total from Part IX-B.	1b	
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	135,884
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	135,884
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				131,981
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				69,039
b From 2009.				114,572
c From 2010.				54,494
d From 2011.				34,348
e From 2012.				26,416
f Total of lines 3a through e.	298,869			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 135,884				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				131,981
e Remaining amount distributed out of corpus	3,903			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	302,772			
b Prior years' undistributed income Subtract line 4b from line 2b.				
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
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).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	69,039			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	233,733			
10 Analysis of line 9				
a Excess from 2009. . . .				114,572
b Excess from 2010. . . .				54,494
c Excess from 2011. . . .				34,348
d Excess from 2012. . . .				26,416
e Excess from 2013. . . .				3,903

Part XIVPrivate 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 XVSupplementary 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

Ricker College Trustees
PO Box 1016
Houlton, ME 04730
(207) 532-4475
rickerscholarship@myfairpoint.net

b

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

See website for application

c

Any submission deadlines

Postmarked by the fourth Friday of April of the current year

d

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

See website

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

Form **990-PF** (2013)

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

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

2014-05-23

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 David Nicklas CPA	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P00017394
Firm's name	Honeck OToole CPAs			Firm's EIN
Firm's address	511 Congress St Suite 900 Portland, ME 04101			Phone no (207) 774-0882

Form 990-PF (2013)

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
Cheryl Dow	Director 0 25	0		
348 Cleveland Road St Agatha, ME 04772				
Gary Stairs	Director 0 25	0		
1720 Ludlow Rd Ludlow, ME 04730				
John Clark	Director 0 25	0		
RFD 4 Box 209AA Houlton, ME 04730				
Woodrow Dunphy	Vice Chairman 0 25	0		
121 South Shore Rd Linneus, ME 04730				
Susan Nason	Chairman 0 25	0		
PO Box 250 Monticello, ME 04730				
Lanny Putnam	Director 0 25	0		
766 Calais Rd Hodgton, ME 04730				
Jay Clark	Treasurer 0 25	0		
9 Willard St Houlton, ME 04730				
Gerald Riley	Director 0 25	0		
70 Park Street Houlton, ME 04730				
Paul Adams	Director 0 25	0		
PO Box 1473 Houlton, ME 04730				
Alison Bossie	Secretary 0 25	0		
PO Box 414 Houlton, ME 04730				
Teran Clark	Director 0 25	0		
2136 Bangor Road Linneus, ME 04730				
Bob Askern	Director 0 25	0		
3 Old Calais Road Houlton, ME 04730				
Dan Watson	Director 0 25	0		
38 Western Avenue East Millinocket, ME 04730				
Bob Lyons	Director 0 25	0		
210 US Highway 1 Monticello, ME 04760				
Gary R Bossie	Executive Dir 5 00	16,100		
PO Box 414 Houlton, ME 04730				
Jerry McCarthy	Director 0 25	0		
11 Charles Street Houlton, ME 04730				

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

Name of the organization Ricker College Endowment Fund	Employer identification number 22-2709285
---	--

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input checked="" type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$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 Ricker College Endowment Fund	Employer identification number 22-2709285
--	---

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
1	LeRoy Creveling Trust bequest PO Box 397 Houlton, ME 04730	\$ 5,990	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization Ricker College Endowment Fund	Employer identification number 22-2709285
--	---

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 Ricker College Endowment Fund	Employer identification number 22-2709285
--	---

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
—	<div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
<div></div> <div></div>		<div></div> <div></div> <div></div>	

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

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

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

TY 2013 Accounting Fees Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	1,100	550	0	550

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 13000170

Software Version: 2013v3.1

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Copier	2012-07-01	1,389	139	54	20.00 %	278			

TY 2013 Land, Etc. Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 13000170

Software Version: 2013v3.1

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Machinery and Equipment	1,389	417	972	

TY 2013 Legal Fees Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	1,214	0	0	1,214

TY 2013 Other Expenses Schedule**Name:** Ricker College Endowment Fund**EIN:** 22-2709285**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Insurance	1,530			1,530
Investment Expense	40	40		
miscellaneous	100			100
non-profit filing fees	35			35
Office Expense	976			976
Payroll Processing Expense	1,372			1,372
Telephone & Utilities	975			975

TY 2013 Other Professional Fees Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
H M Payson investment fees	14,540	14,540	0	0

TY 2013 Taxes Schedule**Name:** Ricker College Endowment Fund**EIN:** 22-2709285**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
2013 Estimated Tax Payment	5,526			
Foreign Tax Withheld	689	689		
Payroll Taxes	1,232			1,232

2013 Tax Information Statement

Page 7 of 29

Payer's Name and Address

H M PAYSON & CO
ONE PORTLAND SQUARE P O BOX 31
PORTLAND, ME 04112

Account Number

5990755406

Recipient's Tax ID Number:

XX-XXX9285

Payer's Federal ID Number:

01-0420707

Payer's State ID Number:

ME

State:

☐ Corrected

☐ 2nd TIN notice

Recipient's Name and Address:

RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
PO BOX 1016
HOULTON, ME 04730

2013 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is Sales Price of stocks, bonds etc., less commissions and option premiums.

Covered (Box 6a is not checked)

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld	
(Box 1e)	(Box 1a)	(Box 1b)	(Box 2a)	(Box 3)	(Box 5)		(Box 4)	(Box 15)	
Short Term Sales Reported on 1099-B									
026874784	AMERICAN INTERNATIONAL GROUP INC		AIG						
280 0000	10/11/2013	12/06/2012	13,948 06	9,387 08	0 00	4,560.98	0 00	0.00	
126408103	CSX CORP		CSX						
3035.0000	01/31/2013	Various	66,394.18	66,609.00	0.00	-214.82	0 00	0.00	
231021106	CUMMINS INC		CMI						
305.0000	01/31/2013	07/10/2012	34,812 06	26,182.09	0 00	8,629.97	0 00	0.00	
413875105	HARRIS CORPORATION		HRS						
137 0000	07/29/2013	12/06/2012	7,226.72	6,579 20	0.00	647 52	0 00	0 00	
580645109	MCGRAW-HILL FINANCIAL, INC COM		MHFI						
1097 0000	01/31/2013	12/06/2012	63,368 33	59,389 60	0 00	3,978.73	0 00	0.00	
60871R209	MOLSON COORS BREWING CO CL B COM		TAP						
1390 0000	04/15/2013	05/17/2012	71,006.20	55,796.49	0.00	15,209 71	0 00	0 00	
848574109	SPIRIT AEROSYSTEMS HLDS INC CL A		SPR						
940.0000	11/04/2013	03/28/2013	27,334 80	17,812 17	0 00	9,522 63	0 00	0 00	
92857W209	VODAFONE GROUP PLC SPONSORED ADR		VOD						
2022 0000	08/29/2013	02/21/2013	64,261 77	49,504 33	0 00	14,757 44	0 00	0 00	

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2013 Tax Information Statement

Page 8 of 29

Payer's Name and Address:
H M PAYSON & CO
ONE PORTLAND SQUARE P O BOX 31
PORTLAND, ME 04112

Account Number: 5990755406
Recipient's Tax ID Number: XX-XXX9285
Payer's Federal ID Number: 01-0420707
Payer's State ID Number: ME
State: ME
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address:
RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
PO BOX 1016
HOULTON, ME 04730

Reported to the IRS is Sales Price of stocks, bonds etc , less commissions and option premiums.

Covered (Box 6a is not checked)

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc.	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld	
(Box 1e)	(Box 1a)	(Box 1b)	(Box 2a)	(Box 3)	(Box 5)		(Box 4)	(Box 15)	
969457100	WILLIAMS COMPANIES INC		WMB						
790 0000	08/01/2013	12/21/2012	28,396.74	25,777.39	0.00	2,619.35	0.00	0.00	
98212B103	WPX ENERGY INC		WPX						
595.0000	01/31/2013	05/29/2012	8,844.92	9,612.83	0.00	-767.91	0.00	0.00	
Total Short Term Sales Reported on 1099-B			385,593.78	326,650.18	0.00	58,943.60	0.00	0.00	

Report on Form 8949, Part I, with Box A checked

Long Term Sales Reported on 1099-B

00287Y109	ABBVIE INC COM		ABBV						
775 0000	01/29/2013	06/23/2011	28,336.00	20,890.42	0.00	7,445.58	0.00	0.00	
02076X102	ALPHA NATURAL RESOURCES INC		ANR						
5320 0000	12/05/2013	10/12/2012	36,336.01	42,506.29	0.00	-6,170.28	0.00	0.00	
026874784	AMERICAN INTERNATIONAL GROUP INC		AIG						
312.0000	10/11/2013	Various	15,542.13	10,546.50	0.00	4,995.63	0.00	0.00	
231021106	CUMMINS INC		CMI						
370 0000	01/31/2013	12/22/2011	42,231.02	32,642.37	0.00	9,588.65	0.00	0.00	
413875105	HARRIS CORPORATION		HRS						
58 0000	07/29/2013	01/12/2011	3,059.49	2,782.93	0.00	276.56	0.00	0.00	

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2013 Tax Information Statement

Page 9 of 29

Payer's Name and Address:

H M PAYSON & CO
ONE PORTLAND SQUARE P O BOX 31
PORTLAND, ME 04112

Account Number:

5990755406

Recipient's Tax ID Number:

XX-XXX9285

Payer's Federal ID Number:

01-0420707

Payer's State ID Number:

State

ME

☐ Corrected

Recipient's Name and Address:

RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
PO BOX 1016
HOULTON, ME 04730

☐ 2nd TIN notice

Reported to the IRS is Sales Price of stocks, bonds etc., less commissions and option premiums

Covered (Box 6a is not checked)

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld	
(Box 1e)	(Box 1a)	(Box 1b)	(Box 2a)	(Box 3)	(Box 5)		(Box 4)	(Box 15)	
53217V109	LIFE TECHNOLOGIES CORPORATION		LIFE						
855 0000	01/29/2013	01/12/2012	53,273 26	39,771.74	0 00	13,501.52	0.00	0.00	
713448108	PEPSICO INC		PEP						
212.0000	03/07/2013	03/05/2012	16,272 08	13,324 28	0 00	2,947 80	0.00	0.00	
969457100	WILLIAMS COMPANIES INC		WMB						
1245 0000	08/01/2013	05/13/2011	44,751.83	30,753.05	0.00	13,998 78	0 00	0.00	
98212B103	WPX ENERGY INC		WPX						
1946 0000	01/31/2013	01/19/2012	28,928.11	29,567 74	0 00	-639.63	0 00	0.00	
984121103	XEROX CORP		XRX						
10413.0000	08/20/2013	Various	104,674 15	79,935.16	0 00	24,738.99	0 00	0 00	
Total Long Term Sales Reported on 1099-B			373,404.08	302,720.48	0 00	70,683.60	0 00	0 00	

Report on Form 8949, Part II, with Box D checked

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2013 Tax Information Statement

Page 10 of 29

Payer's Name and Address
H M PAYSON & CO
ONE PORTLAND SQUARE P O BOX 31
PORTLAND, ME 04112

Account Number 5990755406
Recipient's Tax ID Number XX-XXX9285
Payer's Federal ID Number 01-0420707
Payer's State ID Number
State ME
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
PO BOX 1016
HOULTON, ME 04730

2013 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is Sales Price of stocks, bonds, etc., less commissions and option premiums.

For noncovered securities (Box 6a is checked) shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the IRS.

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld
(Box 1e)	(Box 1a)		(Box 2a)				(Box 4)	(Box 15)
Long Term Sales Reported on 1099-B								
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
24 5300	DTD 10/01/1998 6% 10/15/2013 01/31/2013 10/21/1998		24.53	28 43	0 00	-3.90	0 00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
24 6600	DTD 10/01/1998 6% 10/15/2013 03/15/2013 10/21/1998		24.66	28 58	0 00	-3.92	0 00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
25 1000	DTD 10/01/1998 6% 10/15/2013 04/15/2013 10/21/1998		25.10	29 09	0.00	-3 99	0 00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
24 9700	DTD 10/01/1998 6% 10/15/2013 05/15/2013 10/21/1998		24 97	28 94	0.00	-3.97	0 00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
25 3300	DTD 10/01/1998 6% 10/15/2013 06/17/2013 10/21/1998		25.33	29.35	0.00	-4 02	0.00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
25.3900	DTD 10/01/1998 6% 10/15/2013 07/15/2013 10/21/1998		25.39	29 42	0 00	-4 03	0 00	0.00
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827							
23 2100	DTD 10/01/1998 6% 10/15/2013 08/15/2013 10/21/1998		23 21	26.90	0 00	-3 69	0.00	0 00

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2013 Tax Information Statement

Page 11 of 29

Payer's Name and Address:
H M PAYSON & CO
ONE PORTLAND SQUARE P O BOX 31
PORTLAND, ME 04112

Account Number: 5990755406
Recipient's Tax ID Number: XX-XXX9285
Payer's Federal ID Number: 01-0420707
Payer's State ID Number: ME
State: ☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address:
RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
PO BOX 1016
HOULTON, ME 04730

For noncovered securities (Box 6a is checked) shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the IRS.

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld	
(Box 1e)	(Box 1a)		(Box 2a)				(Box 4)	(Box 15)	
36208QSQ0	GOVERNMENT NATIONAL MTGE ASSN POOL #457827								
13 7000	DTD 10/01/1998 6% 10/15/2013	09/16/2013 10/21/1998	13 70	15 88	0.00	-2.18	0.00	0.00	
404132102	HCC INS HOLDINGS COM		HCC						
1880.0000	10/11/2013	12/17/2009	82,086.60	50,959.19	0.00	31,127.41	0.00	0.00	
Total Long Term Sales Reported on 1099-B			82,273.49	51,175.78	0.00	31,097.71	0.00	0.00	

Report on Form 8949, Part II, with Box E checked

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RICKER COLLEGE ENDOWMENT FUND

22-2709285

Summary of Assets: December 31, 2013

Units	Description	Tax Cost		Market Value	
62,765.15	FEDERATED FEDERATED PRIME OBLIGATIONS IN	62,765.15	62,765.15	62,765.15	62,765.15
1,641	ABBOTT LABORATORIES	48,120.57		62,899.53	
1,206	AFLAC INC	39,529.15		80,560.80	
1,614	AMERICAN INTERNATIONAL GROUP INC	52,524.77		82,394.70	
144	APPLE INC	55,027.16		80,786.88	
6,532	BANK OF AMERICA CORP	59,207.34		101,703.24	
1,136	BAXTER INTERNATIONAL INC	74,363.92		79,008.80	
775	BERKSHIRE HATHAWAY INC B	60,907.87		91,884.00	
1,876	BP PLC SPONS ADR	84,307.15		91,192.36	
3,106	CISCO SYSTEMS INC	64,796.05		69,667.58	
1,330	COACH INC	65,534.65		74,652.90	
1,334	CONOCOPHILLIPS	53,836.72		94,247.10	
1,011	DANAHER CORP	70,171.19		78,049.20	
1,255	DEVON ENERGY CORP	77,597.25		77,646.85	
1,079	DIRECTV CLASS A	69,319.94		74,515.74	
1,025	GENERAL DYNAMICS CORP	40,937.62		97,938.75	
1,442	HARRIS CORPORATION	51,148.36		100,666.02	
1,560	HASBRO INC	56,050.82		85,815.60	
3,416	INTEL CORP	74,798.22		88,662.28	
387	INTERNATIONAL BUSINESS MACHINES	73,071.54		72,589.59	
881	JOHNSON AND JOHNSON	48,402.04		80,690.79	
1,008	JOY GLOBAL INC	56,706.80		58,957.92	
620	LABORATORY CORP OF AMERICA HOLDINGS	54,225.94		56,649.40	
1,001	MARATHON PETE CORP	74,918.43		91,821.73	
775	MCDONALDS CORP	68,243.39		75,198.25	
2,850	MICROSOFT CORP	62,379.58		106,618.50	
903	PARKER HANNIFIN CORPORATION	73,931.09		116,161.92	
2,168	PEABODY ENERGY CORP	55,297.39		42,341.04	
813	PEPSICO INC	51,097.38		67,430.22	
1,738	SPIRIT AEROSYSTEMS HLDS INC CL A	32,864.32		59,231.04	
1,745	TEVA PHARMACEUTICAL INDUSTRIES LTD SP AD	70,894.16		69,939.60	
680	UNITED TECHNOLOGIES CORP	53,542.77		77,384.00	
1,626	VANGUARD EMERGING MARKETS STOCK IDX ET	50,867.65		66,893.64	
1,788	VANGUARD FTSE DEVELOPED MARKETS ETF (MI	50,696.01		74,523.84	
1,524	WEIGHT WATCHERS INTL INC	79,020.11		50,185.32	
1,634	WELLS FARGO & COMPANY	67,075.53		74,183.60	
1,810	WILEY JOHN & SONS INC CLASS A	68,935.15	2,190,348.03	99,912.00	2,853,004.73
		2,253,113.18	2,253,113.18	2,915,769.88	2,915,769.88

SCHOLARSHIPS PAID FOR 2012

Name	Date	Check #	School
Austin Dow-Smith	12/26/12	2584	UMO
Tyler Delano	12/27/12	2585	UCONN
Jenna Cousins	12/27/12	2586	Central VA Comm College
Alana Smith	12/27/12	2587	UVM
Ashley LeVesque	12/29/12	2588	Albany College of Pharmacy
Shelby Hartin	12/29/12	2589	UMO
Caleb Mathers	12/29/12	2590	UMO
Melissa McKenney	12/31/12	2591	EMCC
Britta Sjoberg	12/31/12	2592	Indiana Wesleyan U
Danielle Violette	1/2/13	2593	Husson
Valerie Parker	1/2/13	2594	UMO
Parker Brown	1/2/13	2595	UMO
Lorraine Hughes	1/2/13	2596	Husson
Isaac Mitchell	1/2/13	2597	MMA
Chelsea Hartin	1/2/13	2598	Southern Adventist U
Brianna Hartin	1/2/13	2599	Southern Adventist U
Sam Albert	1/2/13	2600	UMO
Matt Eager	1/4/13	2601	UMO
Michaela Bragg	1/4/13	2602	UMPI
Ethan Holmes	1/4/13	2603	Valley Forge Christian
Taylor Locke	1/4/13	2604	UMO
Emily Little	1/4/13	2605	Liberty U
Chris Sewell	1/4/13	2606	Husson
Cassie Garcelon	1/5/13	2607	UMO
Cameron Huston	1/5/13	2608	UMO
Kim LeVesque	1/5/13	2609	Springfield College
Sam Chasse	1/5/13	2610	Tulane University
Brooke Beaulieu	1/5/13	2611	UMPI
Anna Caron	1/5/13	2612	Colby
Kirk Michaud	1/5/13	2613	UMO
Kaitlin Good	1/5/13	2614	UMO
Isaac Brown	1/7/13	2615	UMO
Marina DiMarco	1/8/13	2616	Middlebury
Patrick Vailllacourt	1/8/13	2617	UMO
Meghan Frank	1/8/13	2618	Husson
Evan Susee	1/8/13	2619	UMO
Denyse Guerrette	1/8/13	2620	Husson
Gaige Flewelling	1/8/13	2621	UMFK
Jordan Osnoe	1/8/13	2622	EMCC
Britta Oliver	1/11/13	2623	UMO
Mitchell Bartlett	1/11/13	2625	UMPI (\$3800.00)
Kaitlin Russell	1/11/13	2626	UVM
Ian Bauersfeld	1/11/13	2627	Husson

Krystal Paradis	1/11/13	2628	UMFK
Brandon Clark	1/11/13	2629	NE School of Comm.
Kacey Fogerty	1/11/13	2630	EMCC
Casey Nichols	1/11/13	2631	USM
Kelsey Fitzpatrick	1/15/13	2632	UMO
Kayla Guerette	1/15/13	2633	Husson
Brandon Ouellette	1/17/13	2634	Bowdoin
Sarah Plourde	1/17/13	2635	UMFK
Stephannie Kreyssig	1/17/13	2636	UMO
Michelle Daigle	1/17/13	2637	Colby
Samantha Michaud	1/19/13	2638	USM
Samantha Fuller	1/19/13	2639	UMPI
Andrew Lane	1/22/13	2640	Emerson
Cody Woods	1/22/13	2641	Bowdoin
Taylor Baker	1/24/13	2642	UMFK
Tanner Caron	1/29/13	2643	UMO
Emmally Jurson	1/31/13	2644	UMFK
Anna Caron	2/7/13	2645	Colby (\$471.00)
Alexis Rush	2/7/13	2646	Husson
Paul Elish	2/7/13	2648	Yale (\$3000.00)
Christina MacDonald	2/11/13	2649	Jacksonville State
Derrick Porter	2/13/13	2650	U of Texas, Austin
Jared Tapley	2/15/13	2651	UMO
Divya Bisht	2/20/13	2652	Colby
Chris Ouellette	2/27/13	2653	UNE
Logan Desmond	2/27/13	2654	UMO
Amanda Ryan	3/1/13	2655	UMO
Anna Sherwood	3/6/13	2657	Eastern Oregon U

(X) checks did not
 clear in 2013
 — held
 payments
 in 2011
 Double in
 2012

TOTAL \$109,271
 - 471 (X)

 108,800
