Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning , 2014, and ending , 20

Name of foundation: POND FAMILY FOUNDATION

A Employer identification number: 20-1131673

Number and street (or P O box number if mail is not delivered to street address): C/O KIRK POND TREAS 3 CANTER LANE

Room/suite:

B Telephone number (see instructions): (207)767-4421

City or town, state or province, country, and ZIP or foreign postal code: CAPE ELIZABETH, ME 04107

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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: [X] 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) ▶ $ 4,933,075

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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))

	Line	Description	(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)	81,100			
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	96,094	96,094		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	277,663			
	b	Gross sales price for all assets on line 6a 405,564				
	7	Capital gain net income (from Part IV, line 2)		277,663		
	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) STM106	88	88		
	12	**Total.** Add lines 1 through 11	454,945	373,845		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	35,000	14,000		21,000
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule) STM107	1,824	1,368		456
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STM110	4,851	4,851		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications	70			70
	23	Other expenses (attach schedule) STM103	12,597	12,562		35
	24	**Total operating and administrative expenses.** Add lines 13 through 23	54,342	32,781		21,561
	25	Contributions, gifts, grants paid	224,753			224,753
	26	**Total expenses and disbursements.** Add lines 24 and 25	279,095	32,781		246,314
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	175,850			
	b	**Net investment income** (if negative, enter -0-)		341,064		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see instructions.

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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	1,294	14,599	14,599
	2 Savings and temporary cash investments	177,238	394,775	394,775
	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) STM137	2,015,430	1,871,661	4,043,147
	c Investments - corporate bonds (attach schedule) STM138	503,339	476,544	480,554
	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 ▶			
	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)	2,697,301	2,757,579	4,933,075
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	0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	2,697,301	2,757,579	
	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 instructions)	2,697,301	2,757,579	
	31 **Total liabilities and net assets/fund balances** (see instructions)	2,697,301	2,757,579	

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	2,697,301
2	Enter amount from Part I, line 27a	2	175,850
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,873,151
5	Decreases not included in line 2 (itemize) ▶ STM116	5	115,572
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,757,579

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	REPORTED BY HM PAYSON MANAGED ACCT	P	10-02-2006	12-17-2014
b	REPORTED ON HM PAYSON NONMNGD ACCT	D	02-16-2000	12-05-2014
c				
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	147,012		126,026	20,986
b	258,552		1,875	256,677
c				
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				20,986
b				256,677
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	277,663
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 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))
2013	172,909	4,069,922	0.042485
2012	136,417	3,709,133	0.036779
2011	157,104	3,436,146	0.045721
2010	162,088	3,042,250	0.053279
2009	136,379	2,406,175	0.056679

2	**Total** of line 1, column (d)	2	0.234942
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	0.046988
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	4,666,870
5	Multiply line 4 by line 3	5	219,287
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,411
7	Add lines 5 and 6	7	222,698
8	Enter qualifying distributions from Part XII, line 4	8	246,314

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 instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 ▶ [X] and enter 1% of Part I, line 27b	1	3,411
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	3,411
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	3,411
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a: 3,564		
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	3,564
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	153
11	Enter the amount of line 10 to be: **Credited to 2015 estimated tax** ▶ 153 **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
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		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	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		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
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		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
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? If "Yes," attach the statement required by General Instruction T	5		X
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	X	
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	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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? If "No," attach explanation	8b	X	
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ ANN ST. JOHN POND Telephone no ▶ 207-767-4421

Located at ▶ 3 CANTER LANE, CAPE ELIZ., ME ZIP+4 ▶ 04107

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

			Yes	No
16	At any time during calendar year 2014, 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		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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 instructions)?	1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2014?	1c		X
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
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 ▶ ____, ____, ____, ____			
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 2014 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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
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 2014?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

			Yes	No
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 4945(d)(4)(A)? (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		X
	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
See 990 OFOV				
ANN ST. JOHN POND 3 CANTER LANE, CAPE ELIZ., ME 04107	PRESIDENT AND D 14.00	35,000	0	0
KIRK POND 3 CANTER LANE, CAPE ELIZ., ME 04107	TREASURER AND D 1.00	0	0	0
KYLE POND 62 UPLAND ROAD, NEWTON, MA 02468	DIRECTOR 0.20	0	0	0
JOEL POND 20 ARBORSIDE DR, FALMOUTH, ME 04105	DIRECTOR 0.20	0	0	0

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 ▶		

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 N/A	0
2	
All other program-related investments See 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	4,598,055
b	Average of monthly cash balances	1b	139,884
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	4,737,939
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	4,737,939
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	71,069
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,666,870
6	**Minimum investment return.** Enter 5% of line 5	6	233,344

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	233,344
2a	Tax on investment income for 2014 from Part VI, line 5	2a	3,411		
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	3,411
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	229,933
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	229,933
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	229,933

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	246,314
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	246,314
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	3,411
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	242,903

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 2013	(c) 2013	(d) 2014
1	Distributable amount for 2014 from Part XI, line 7				229,933
2	Undistributed income, if any, as of the end of 2014:				
a	Enter amount for 2013 only			13,936	
b	Total for prior years. ______, ______, ______				
3	Excess distributions carryover, if any, to 2014:				
a	From 2009				
b	From 2010				
c	From 2011				
d	From 2012				
e	From 2013				
f	**Total** of lines 3a through e				
4	Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 246,314				
a	Applied to 2013, but not more than line 2a			13,936	
b	Applied to undistributed income of prior years (Election required - see instructions)				
c	Treated as distributions out of corpus (Election required - see instructions)				
d	Applied to 2014 distributable amount				229,933
e	Remaining amount distributed out of corpus	2,445			
5	Excess distributions carryover applied to 2014 (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	2,445			
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 2013. Subtract line 4a from line 2a Taxable amount - see instructions				
f	Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8	Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a	2,445			
10	Analysis of line 9				
a	Excess from 2010				
b	Excess from 2011				
c	Excess from 2012				
d	Excess from 2013				
e	Excess from 2014 2,445				

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 2014, enter the date of the ruling . . . . ►

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

	Tax year	Prior 3 years			
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 foundation 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).)

KIRK POND,

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.

NONE,

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:

990APP

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a Paid during the year				
CONGRGATION BET HA'AM 81 WESTBROOK STREET SOUTH PORTLAND, ME 04106		PC	GENERAL	3,000
CAPE ELIZ. CHURCH OF LATTER DAY STS 29 OCEAN HOUSE ROAD CAPE ELIZABETH, ME 04107		PC	GENERAL	3,000
CAPE ELIZ. CHURCH OF THE NAZARENE 499 OCEAN HOUSE RD CAPE ELIZABETH, ME 04107		PC	GENERAL	3,000
CAPE ELIZ. UNITED METHODIST CHURCH 280 OCEAN HOUSE RD CAPE ELIZABETH, ME 04107		PC	GENERAL	3,500
COMMUNITY/WAYFINDER SCHOOLS 79 WASHINGTON ST CAMDEN, ME 04843		PC	GENERAL	2,000
FIRST CONGREGATIONAL CHURCH,UCC 301 COTTAGE RD SOUTH PORTLAND, ME 04107		PC	1. GENERAL 2. PILGRIM LODGE CAMPAIGN	30,000
LAMDA CHI ALPHA FOUNDATION 11711 N PENNSYLVANIA ST CARMEL, IN 46032-6959		PC	GENERAL	42,000
MAINE BEHAVIORAL HEALTH 49 OAK STREET AUGUSTA, ME 04330		PC	GENERAL	50,000
Total . . . . . ▶ 3a				
b Approved for future payment				
Total . . . . . ▶ 3b				

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a Paid during the year				
MAINE CANCER FOUNDATION PO BOX 553 PORTLAND, ME 04112		PC	GENERAL	11,500
MAINE CONF UNITED CHURCH OF CHRIST 1 WESTON ST AUGUSTA, ME 04330		PC	GENERAL	5,000
MAINE MEDICAL CENTER 22 BRAMHALL ST PORTLAND, ME 04101		PC	GENERAL	20,000
MEADOWBROOK SCHOOL 51 WEST ST FREEPORT, ME 04032		PC	GENERAL	3,000
PEOPLE'S UNITED METHODIST CHURCH 310 BROADWAY SOUTH PORTLAND, ME 04106		PC	GENERAL	3,000
PORTLAND BALLET 517 FOREST AVE PORTLAND, ME 04101		PC	GENERAL	500
PORTLAND STAGE COMPANY 25 FOREST AVE PORTLAND, ME 04101		PC	GENERAL	500
REEDY CREEK MIDDLE SCHOOL 110 CORNING RD CARY, NC 27518		PC	GENERAL	1,500
Total . . . . ▶ 3a				
b Approved for future payment				
Total . . . . ▶ 3b				

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a Paid during the year				
RONALD MCDONALD HOUSE 250 BRACKETT ST PORTLAND, ME 04102		PC	GENERAL	1,750
SAD 60 21 MAIN ST NORTH BERWICK, ME 03906		PC	GENERAL	1,003
ST BARTHOLOMEW CHURCH 8 TWO LIGHTS ROAD CAPE ELIZABETH, ME 04107		PC	GENERAL	3,000
SERVICES FOR THE UNDERSERVED 305 SEVENTH AVE, 10TH FL NEW YORK, NY 10001		PC	GENERAL	1,500
SHALOM HOUSE 106 GILMAN ST PORTLAND, ME 04102		PC	GENERAL	1,500
SOUTH PORTLAND HIGH SCHOOL 637 HIGHLAND AVE SOUTH PORTLAND, ME 04106		PC	DOLLARS FOR SCHOLARS	500
SOUTHERN MAINE AGENCY ON AGING 136 US ROUTE 1 SCARBOROUGH, ME 04074		PC	GENERAL	2,000
SOUTHERN MAINE HEALTH CARE AUXILIAR 1 MEDICAL CENTER DRIVE BIDDEFORD, ME 04005		PC	GENERAL	1,000
Total . . . . ▶ 3a				
b Approved for future payment				
Total . . . . ▶ 3b				

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a Paid during the year				
SPRING HARBOR HOSPITAL 123 ANDOVER RD WESTBROOK, ME 04092		PC	1. SIGNS OF HOPE	14,000
ST ALBANS CHURCH 885 SHORE RD CAPE ELIZABETH, ME 04107		PC	GENERAL	3,000
STRIVE 28 FODEN RD SOUTH PORTLAND, ME 04106			GENERAL	500
UNIV OF ARKANSAS 1 UNIV OF ARKANSAS FAYETTEVILLE, AR 72701-9980		PC	ACCESS ARKANSAS SCHOLARSHIP	12,000
FAMILY HOPE PO BOX 1385 SCARBOROUGH, ME 04070-1385		PC	GENERAL	1,500
Total . . . ▶ 3a				224,753
b Approved for future payment				
Total . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	96,094	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	88	
8 Gain or (loss) from sales of assets other than inventory			18	277,663	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				373,845	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 373,845

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

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

			Yes	No
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)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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) is based on all information of which preparer has any knowledge

Nancy Pond | 4/28/15 | PRESIDENT AND DIRECTOR

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see inst)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Michael J Quinlan	[signature]	04-15-2015		P01356119
Firm's name ▶ Jensen Baird Gardner & Henry			Firm's EIN ▶	
Firm's address ▶ Ten Free Street Portland ME 04101			Phone no 207-775-7271	

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 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

2014

Name of the organization	Employer identification number
POND FAMILY FOUNDATION	20-1131673

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 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, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc , purposes, but no such contributions totaled 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 totaling $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 990-PF, 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	Employer identification number
POND FAMILY FOUNDATION	20-1131673

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	KIRK POND 3 CANTER LANE CAPE ELIZABETH, ME 04107	$ 81,100	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
POND FAMILY FOUNDATION	20-1131673

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
1	5,000 SHS FAIRCHILD SEMICONDUCTOR	$ 81,100	07-18-2014
		$	
		$	
		$	
		$	
		$	

List of Officers, Directors, Trustees, and Key Employees

1 List all officers, directors, trustees, and key employees for the year even if they were not compensated.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ERIN POND FRIEDLAND DIRECTOR 1125 PARK AVE. APT. 11B, NY, NY 10128	0.20	0	0	0

EEA

Federal Supporting Statements

Name(s) as shown on return: POND FAMILY FOUNDATION

Your Social Security Number: 20-1131673

FORM 990PF, PART I, LINE 16(A) - LEGAL FEES SCHEDULE

STATEMENT #107

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
JENSEN BAIRD	1,824	1,368	0	456
TOTALS	1,824	1,368	0	456

FORM 990PF, PART I, LINE 18 - TAXES SCHEDULE

STATEMENT #110

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
IRS EXCISE TAX	856	856	0	0
FOREIGN TAXES	431	431	0	0
IRS ESTIMATED TAX PAYMENTS	3,564	3,564	0	0
TOTALS	4,851	4,851	0	0

Federal Supporting Statements

2014 PG 01

Name(s) as shown on return: POND FAMILY FOUNDATION

Your Social Security Number: 20-1131673

FORM 990PF, PART I, LINE 23 - OTHER EXPENSES SCHEDULE

STATEMENT #103

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
CORPORATE ANNUAL REPORT FEE	35	0	0	35
HM PAYSON MANAGEMENT FEES	12,488	12,488	0	0
ABB LTD SPNSRD ADR	60	60	0	0
SERVICE CHARGE	14	14	0	0
TOTALS	12,597	12,562	0	35

PG 01

STATEMENT #106

FORM 990PF, PART I, LINE 11 - OTHER INCOME SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME
NON-DIVIDEND DISTRIBUTIONS	88	88	0
TOTALS	88	88	0

Name(s) as shown on return: POND FAMILY FOUNDATION

FEIN: 20-1131673

FORM 990PF, PART III, LINE 5
OTHER DECREASES SCHEDULE

STATEMENT #116

SEE EXHIBIT A ATTACHED	115,572
TOTAL	115,572

PG 01

FORM 990PF, PART II, LINE 10(B)
INVESTMENTS: CORPORATE STOCK SCHEDULE

STATEMENT #137

CATEGORY	BOY	BOOK VALUE	EOY FMV
HM PAYSON NON-MANAGED ACT COM	1,250		
HMPAYSON MANAGED ACCT. COM/OTH	2,014,180	1,871,661	4,043,147
TOTALS	2,015,430	1,871,661	4,043,147

PG 01

FORM 990PF, PART II, LINE 10(C)
INVESTMENTS: CORPORATE BOND SCHEDULE

STATEMENT #138

CATEGORY	BOY	BOOK VALUE	EOY FMV
HM PAYSON MANAGED ACT	503,339	476,544	480,554
TOTALS	503,339	476,544	480,554

EXHIBIT A
THE POND FAMILY FOUNDATION
E.I.N. 20-1131673
IRS FORM 990-PF
TAXABLE YEAR ENDING DECEMBER 31, 2014

PART III, LINE 5: ANALYSIS OF CHANGES IN NET ASSETS OR FUND BALANCES

The Foundation was formed in 2004 as a Maine nonprofit corporation. During 2014 its founder, Kirk Pond, contributed appreciated publicly traded stock with the following date of gift value and Donor's cost basis:

Date of Gift	Gift	Date of Gift Value	Donor's Tax Cost Basis
07/18/2014	5000 shares – Fairchild Semiconductor common stock	$81,100	$625.00

The fair market value of this gift is reflected in Part 1 on Line 1. The Foundation sold these shares on 9/19/2014 and the gain from that sale of $82,438 is reflected in Part 1 on Lines 6a and 7. Thus, an adjustment needs to be made in Part III (Analysis of Changes in Net Assets or Fund Balances) to address the double counting of this amount on Line 1 and Line 6a of Part I. The balance sheet adjustment for the donated stock is $81,100 - $625 cost basis which equals $80,475. The net adjustment to the Changes in Net Assets or Fund Balances reflected on Line 5 of Part III is a decrease of $115,572 which is the above adjustment of $80,475.00 plus adjustments for dollar rounding and other book value adjustments reported by Foundation's investment manager, H.M. Payson in the attached e-mail dated April 13, 2015.

Federal Supporting Statements	2014 PG 01
Name(s) as shown on return: POND FAMILY FOUNDATION	Your Social Security Number: 20-1131673

FORM 990PF, PART XV, LINE 2

APPLICATION SUBMISSION INFORMATION

GRANT PROGRAM

GENERAL

APPLICANT NAME

ANN ST. JOHN POND

ADDRESS

3 CANTER LANE
CAPE ELIZABETH, ME 04107

TELEPHONE

207-767-4421

EMAIL ADDRESS

NSTJOHN46@HOTMAIL.COM

FORM & CONTENT

THERE IS NO PRESCRIBED FORM IN WHICH THE APPLICATIONS SHOULD BE SUBMITTED. THE APPLICANT MUST SUBMIT MATERIALS REGARDING ITS IRS TAX EXEMPT STATUS AND EXPLAIN THE PURPOSE FOR THE REQUESTED GRANT.

SUBMISSION DEADLINE

NO SUBMISSION DEADLINE

RESTRICTIONS ON AWARD

THE FOUNDATION HAS LIMITED RESOURCES AND LIMITS GRANTS TO TAX EXEMPT ORGANIZATIONS WHICH QUALIFY AS PUBLIC CHARITIES.

2014 Tax Information Statement

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

Account Number: 5940712225
Recipient's Tax ID Number: XX-XXX1673
Payer's Federal ID Number: 01-0420707
Payer's State ID Number:
State: ME

☐ **Corrected** ☐ **2nd TIN notice**

Recipient's Name and Address:
POND FAMILY FOUNDATION
NON-MANAGED ACCOUNT
3 CANTER LANE
CAPE ELIZABETH, ME 04107

2014 990-PF
Part IV
EIN 20-1131673

2014 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.
For noncovered securities (Box 5 is checked) shown on this statement, cost basis information is not being reported to the IRS.
Cost or Other Basis amounts shown with a "U" are unknown or unsubstantiated.

Description of property *(Box 1a)*

CUSIP Number	Date Sold or Disposed *(Box 1c)*	Date Acquired *(Box 1b)*	Form 8949 Checkbox	Proceeds *(Box 1d)*	Cost or Other Basis *(Box 1e)*	Code if any *(Box 1f)*	Adjustments *(Box 1g)*	Net Gain or Loss	Federal Income Tax Withheld *(Box 4)*	State Tax Withheld *(Box 16)*
Long Term Sales Reported on 1099-B										
5000.0	FAIRCHILD SEMICON INTL									
303726103	09/19/2014	02/16/2000	E	83,062.66	625 00		0.00	82,437.66	0.00	0.00
10000.0	FAIRCHILD SEMICON INTL									
303726103	12/05/2014	02/16/2000	E	175,489.11	1,250.00		0.00	174,239.11	0.00	0.00
Total Long Term Sales Reported on 1099-B				**258,551.77**	**1,875.00**		**0.00**	**256,676.77**	**0.00**	**0 00**

Report on Form 8949, Part II, with Box E 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. For noncovered securities shown on this statement, cost basis information is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2014 Tax Information Statement

Account Number: 5990712211
Recipient's Tax ID Number: XX-XXX1673
Payer's Federal ID Number: 01-0420707
Payer's State ID Number:
State: ME

☐ **Corrected** ☐ **2nd TIN notice**

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

Recipient's Name and Address:
POND FAMILY FOUNDATION
MANAGED ACCOUNT
3 CANTER LANE
CAPE ELIZABETH, ME 04107

2014 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.
For noncovered securities (Box 5 is checked) shown on this statement, cost basis information is not being reported to the IRS.
Cost or Other Basis amounts shown with a "U" are unknown or unsubstantiated.

Description of property *(Box 1a)*

CUSIP Number	Date Sold or Disposed *(Box 1c)*	Date Acquired *(Box 1b)*	Form 8949 Checkbox	Proceeds *(Box 1d)*	Cost or Other Basis *(Box 1e)*	Code if any *(Box 1f)*	Adjustments *(Box 1g)*	Net Gain or Loss	Federal Income Tax Withheld *(Box 4)*	State Tax Withheld *(Box 16)*
Long Term Sales Reported on 1099-B										
3000.0	ABB LTD SPONSORED ADR									
000375204	07/15/2014	07/16/2009	E	68,450.48	48,698.00		0.00	19,752.48	0.00	0.00
25000.0	FEDERAL NATIONAL MORTGAGE ASSN NOTE DTD 04/25/2012 CALL 1.3% 04/25/2017-2014									
3136G0CE9	04/25/2014	04/09/2012	E	25,000.00	25,000.00		0.00	0.00	0.00	0.00
25000.0	FREEPORT-MCMORAN INC SR NT DTD 02/13/201									
35671DAV7	12/17/2014	09/12/2012	E	25,044.75	25,195.50		0.00	-150.75	0.00	0.00
6000.0	MOHAWK INDUSTRIES INC SR UNSECURED DTD 01/17/2006 ADJ RATE 6.125% 01/15/2016									
608190AH7	08/15/2014	10/02/2006	E	6,463.50	6,004.50		0.00	459.00	0.00	0.00
17000.0	TRANSATLANTIC HOLDINGS INC SR UNSECURED DTD 12/14/2005 5.75% 12/14/2015									
893521AA2	10/15/2014	01/05/2007	E	18,053.32	16,996.60		0.00	1,056.72	0.00	0.00
4000.0	TRANSOCEAN INC SENIOR NOTE DTD 09/21/2010 (ISIN #US893830AX70 SEDOL #B4L6LR8) 4									
893830AX7	11/17/2014	11/10/2011	E	4,000.00	4,131.60		0.00	-131.60	0.00	0.00
Total Long Term Sales Reported on 1099-B				**147,012.05**	**126,026.20**		**0.00**	**20,985.85**	**0.00**	**0.00**

Report on Form 8949, Part II, with Box E 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. For noncovered securities shown on this statement, cost basis information is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.

POND FAMILY FOUNDATION
NON-MANAGED ACCOUNT

2014 990-PF
Part II
EIN 20-1131673

HMPayson

Account #: **5940712225**
Reporting Period: **12/01/2014 - 12/31/2014**

Asset Statement

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
Cash & Equivalents									
Cash & Equivalents									
257,739 210	FEDERATED GOVT OBLIGS TX-MGD INSTL	1 00	257,739 21	1 00	257,739 21	0 00	100.00	25 77	0 01
	Income Cash	0 00	0 00	0 00	0 00	0 00	0 00	0.00	0 00
	Principal Cash	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Cash & Equivalents			**257,739.21**		**257,739.21**	**0.00**	**100.00**	**25.77**	**0.01**
Total Account			**257,739.21**		**257,739.21**	**0.00**	**100.00**	**25.77**	**0.01**

Account #: 5990712211
Reporting Period: 12/01/2014 - 12/31/2014

Asset Statement

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
Cash & Equivalents									
Cash & Equivalents									
0	FEDERATED PRIME VALUE OBLIGATIONS INSTL	0.00	0 00	0.00	0 00	0 00	0.00	0 00	0 00
137,036 010	FEDERATED GOVT OBLIGS TX-MGD INSTL	1.00	137,036 01	1 00	137,036 01	0 00	2 94	13 70	0.01
	Income Cash	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0.00
	Principal Cash	0 00	0.00	0 00	0 00	0 00	0 00	0 00	0 00
Total Cash & Equivalents			**137,036.01**		**137,036.01**	**0.00**	**2.94**	**13.70**	**0.01**
Fixed Income									
Corporate Bonds & Notes									
210	ISHARES 1-3 YEAR CREDIT BOND (MKT)	104.45	21,934 47	105 18	22,087 80	153 33	0 47	206 85	0 94
30,000	HEWLETT-PACKARD CO GLOBAL NOTE DTD 09/13/2010 2.125% 09/13/2015	98 03	29,408 00	100 79	30,235 50	827 50	0 65	637 50	2 11
25,000	ENTERGY CORP SR NOTE DTD 09/16/2010 3 625% 09/15/2015	101.51	25,377 94	101 42	25,356 00	-21 94	0.54	906 25	3 57
25,000	LEUCADIA NATIONAL CORP SR NT DTD 09/25/2007 8.125% 09/15/2015	105.98	26,495.50	104 46	26,114.25	-381 25	0.56	2,031.25	7 78
25,000	CELGENE CORP SR NT DTD 10/07/2010 2 45% 10/15/2015	102 95	25,737.50	100.98	25,245 25	-492.25	0.54	612 50	2 43
25,000	HARSCO CORP SR NT DTD 09/20/2010 2.7% 10/15/2015	102 10	25,525.00	99.88	24,968 75	-556.25	0.54	675 00	2.70
33,000	TRANSATLANTIC HOLDINGS INC SR UNSECURED DTD 12/14/2005 5.75% 12/14/2015	99 98	32,993.40	103.68	34,214.07	1,220 67	0.73	1,897.50	5.55
19,000	MOHAWK INDUSTRIES INC SR UNSECURED DTD 01/17/2006 ADJ RATE 6 125% 01/15/2016	100 08	19,014 25	104 72	19,897 18	882 93	0 43	1,163 75	5 85

Account #: **5990712211**
Reporting Period: **12/01/2014 - 12/31/2014**

Asset Statement (Cont'd)

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
50,000	HARTFORD FINL SVCS SR UNSECURED DTD 10/03/2006 5 5% 10/15/2016	99 10	49,550 00	107.27	53,633.00	4,083 00	1 15	2,750 00	5 13
25,000	TEVA PHARMACEUTICAL FIN CO B V NOTE DTD 11/10/2011 2 4% 11/10/2016	103.13	25,783 25	102 07	25,516 75	-266 50	0 55	600 00	2 35
25,000	AFLAC INC NOTE DTD 02/10/2012 2 65% 02/15/2017	105 29	26,323 50	102 89	25,722 75	-600 75	0 55	662 50	2 58
50,000	WALGREEN COMPANY NT DTD 09/13/2012 1 8% 09/15/2017	101.07	50,532 44	100 05	50,024.50	-507 94	1 07	900 00	1 80
50,000	TECH DATA CORP SR NT DTD 09/21/2012 3 75% 09/21/2017	102.54	51,271 00	103 30	51,651 00	380 00	1.11	1,875 00	3 63
50,000	NEWELL RUBBERMAID INC NT DTD 12/04/2012 2.05% 12/01/2017	100.14	50,071 00	99.70	49,847.50	-223 50	1.07	1,025 00	2 06
Total Corporate Bonds & Notes			**460,017.25**		**464,514.30**	**4,497.05**	**9.97**	**15,943.10**	**3.43**
Foreign Bonds									
16,000	TRANSOCEAN INC SENIOR NOTE DTD 09/21/2010 (ISIN #US893830AX70 SEDOL #B4L6LR8) 4.95% 11/15/2015	103 29	16,526.40	100.25	16,040 16	-486.24	0 34	792.00	4 94
Total Fixed Income			**476,543.65**		**480,554.46**	**4,010.81**	**10.31**	**16,735.10**	**3.48**

Core Equity

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
Consumer Discretionary									
1,000	AUTOLIV INC	54 07	54,066 00	106.12	106,120 00	52,054.00	2 28	2,160 00	2 04
1,250	MCDONALDS CORP	46 87	58,588 00	93 70	117,125 00	58,537 00	2 51	4,250 00	3 63
2,100	NIKE INC CL B	30 65	64,373 00	96 15	201,915 00	137,542 00	4 33	2,352 00	1 16
3,000	TJX COS INC NEW	18 61	55,823.00	68 58	205,740.00	149,917 00	4 41	2,100 00	1 02
Total Consumer Discretionary			**232,850.00**		**630,900.00**	**398,050.00**	**13.54**	**10,862.00**	**1.72**

Account #: **5990712211**
Reporting Period: **12/01/2014 - 12/31/2014**

Asset Statement (Cont'd)

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
Consumer Staples									
1,968	MONDELEZ INTL INC COM CL A	19 29	37,970.41	36.33	71,487.60	33,517.19	1 53	1,180.80	1.65
800	PEPSICO INC	62.69	50,151 60	94 56	75,648 00	25,496.40	1 62	2,096.00	2.77
2,000	PROCTER & GAMBLE CO	43 73	87,451.45	91.09	182,180.00	94,728.55	3 91	5,148 00	2 83
975	WAL-MART STORES INC	45 69	44,548.17	85.88	83,733 00	39,184.83	1 80	1,872 00	2 24
Total Consumer Staples			**220,121.63**		**413,048.60**	**192,926.97**	**8.86**	**10,296.80**	**2.49**
Energy									
525	CHEVRON CORP	52.80	27,717 25	112.18	58,894 50	31,177.25	1 26	2,247 00	3 82
950	CONOCOPHILLIPS	47.89	45,491.51	69 06	65,607.00	20,115 49	1.41	2,774 00	4 23
1,200	DEVON ENERGY CORP	58.55	70,257.68	61.21	73,452 00	3,194 32	1 58	1,152 00	1 57
750	EXXON MOBIL CORP	65.36	49,020 50	92.45	69,337.50	20,317 00	1.49	2,070 00	2.99
1,600	SCHLUMBERGER LIMITED	26.31	42,093 00	85 41	136,656.00	94,563 00	2 93	2,560 00	1 87
1,500	WILLIAMS COMPANIES INC	24.84	37,264.63	44.94	67,410.00	30,145.37	1.45	3,420.00	5.07
Total Energy			**271,844.57**		**471,357.00**	**199,512.43**	**10.11**	**14,223.00**	**3.02**
Financials									
1,000	AFLAC INC	43.82	43,817.50	61.09	61,090 00	17,272 50	1.31	1,560.00	2.55
1,000	AMERICAN EXPRESS CO	39 93	39,927.00	93 04	93,040.00	53,113 00	2 00	1,040.00	1 12
250	BERKSHIRE HATHAWAY INC B	70 92	17,730 29	150 15	37,537 50	19,807 21	0 81	0 00	0 00
1,500	JP MORGAN CHASE & CO	33 71	50,557 85	62 58	93,870.00	43,312 15	2.01	2,400 00	2 56
1,000	TRAVELERS COMPANIES INC	49 43	49,430 00	105 85	105,850.00	56,420 00	2 27	2,200 00	2 08
1,500	WELLS FARGO & COMPANY	41 37	62,047.85	54 82	82,230 00	20,182.15	1.76	2,100 00	2 55
Total Financials			**263,510.49**		**473,617.50**	**210,107.01**	**10.16**	**9,300.00**	**1.96**
Health Care									
1,000	ABBOTT LABORATORIES	25.47	25,473 82	45 02	45,020 00	19,546.18	0 97	960 00	2.13
1,982	IDEXX LABORATORIES INC	8.94	17,719.08	148.27	293,871.14	276,152.06	6.31	0.00	0.00
1,352	JOHNSON AND JOHNSON	66.47	89,863.12	104.57	141,378.64	51,515.52	3.03	3,785.60	2.68
3,750	PFIZER INC	16 17	60,645 13	31.15	116,812 50	56,167 37	2 51	4,200 00	3 60
Total Health Care			**193,701.15**		**597,082.28**	**403,381.13**	**12.81**	**8,945.60**	**1.50**

Account #: 5990712211
Reporting Period: 12/01/2014 - 12/31/2014

Asset Statement (Cont'd)

Units	Description	Unit Cost	Total Cost	Mkt Price	Mkt Value	Unrealized Gain/Loss	% of Account	Annual Income	Yield at Mkt
Industrials									
1,000	GENERAL DYNAMICS CORP	63 20	63,197.70	137 62	137,620 00	74,422 30	2 95	2,480 00	1 80
1,400	SPIRIT AEROSYSTEMS HLDS INC CL A	22.54	31,561 20	43 04	60,256 00	28,694 80	1 29	0 00	0 00
850	3M CO	76 28	64,836.50	164 32	139,672.00	74,835 50	3 00	3,485 00	2 50
1,350	UNITED TECHNOLOGIES CORP	75 89	102,445.41	115 00	155,250 00	52,804 59	3 33	3,186 00	2.05
2,500	WEX INC COM	21.87	54,675 00	98 92	247,300 00	192,625 00	5 31	0.00	0 00
Total Industrials			**316,715.81**		**740,098.00**	**423,382.19**	**15.88**	**9,151.00**	**1.24**
Information Technology									
350	APPLE INC	87.29	30,553.00	110 38	38,633.00	8,080 00	0 83	658 00	1 70
620	HARRIS CORPORATION	35 77	22,179 20	71.82	44,528 40	22,349 20	0 96	1,165 60	2 62
800	INTERNATIONAL BUSINESS MACHINES	76 17	60,937.75	160 44	128,352.00	67,414 25	2.75	3,520.00	2.74
2,050	MICROSOFT CORP	25 58	52,429 62	46.45	95,222 50	42,792 88	2 04	2,542.00	2.67
3,500	ORACLE CORP	19.36	67,744.80	44.97	157,395.00	89,650 20	3.38	1,680.00	1 07
Total Information Technology			**233,844.37**		**464,130.90**	**230,286.53**	**9.96**	**9,565.60**	**2.06**
Materials									
700	MONSANTO CO	10 00	7,000 00	119.47	83,629 00	76,629 00	1 79	1,372 00	1 64
Total Core Equity			**1,739,588.02**		**3,873,863.28**	**2,134,275.26**	**83.12**	**73,716.00**	**1.90**
Other Equity									
Foreign Equity Funds									
3,235	ISHARES MSCI EMERGING MARKETS (MKT)	31 50	101,894.12	39 29	127,103.15	25,209.03	2 73	2,833.86	2 23
REITS									
958	HCP INC (REIT)	31 50	30,178.91	44 03	42,180 74	12,001 83	0 91	2,088 44	4.95
Total Other Equity			**132,073.03**		**169,283.89**	**37,210.86**	**3.63**	**4,922.30**	**2.91**
Total Account			**2,485,240.71**		**4,660,737.64**	**2,175,496.93**	**100.00**	**95,387.10**	**2.05**

Michael J. Quinlan

From:	Deborah J. Towle <DJT@hmpayson.com>
Sent:	Monday, April 13, 2015 5:11 PM
To:	Michael J. Quinlan
Subject:	RE: Pond Family Foundation 990-PF

Michael,

Here's what I found:

1) Your 990PF reflects the cost of items – so shouldn't the value of the contribution of Fairchild stock be the cost of $625?
2) There were two assets sold in December 2013 that settled in January, 2014. The tax cost of these securities is included in your starting balance, but the subsequent loss of $36,358 is not reflected anywhere.
3) Is the $88 on Part I, line 11 return of capital? If so, this amount may be included twice because it is included in the $96,094 dividend amount.
4) In February 2014, there was a basis adjustment for HCP Inc (REIT) to reflect the 2013 return of capital of $130 00
5) Accrued interest of $411.46 that paid on 12/10/2013 was carried over and used to offset 2014 interest on 40,000 units Tech Data Corp Sr Nt 3.75%, due 9/21/2014.
6) A dividend of $1,050.00 that paid on 1/31/2014 on 3500 shares of Annaly Mortgage Management Inc (REIT) was taxable in 2013

So if you factor these things in, I think I got it down to $18.

175,850.00	increase on return
(81,100.00)	removed FMV of gift
625.00	add cost of gift
(88.00)	duplicated Return of capital
1,050.00	dividend on Annaly Mortgage paid Jan 2014 taxable in 2013
411.00	interest paid on Tech Data Corp Note in 2013 used to offset 2014 interest
(130.00)	basis adjustment 2013 return of capital
(36,358.00)	losses on assets sold in 2013 - settled Jan 2014
60,260.00	net increase
2,697,301.00	beg of year
2,757,579.00	end of year
60,278.00	net increase
18.00	difference

Deb

Deborah J. Towle, CTFA, CISP
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