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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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

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

Room/suite

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 ▶ ☐

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 ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 3,190,652

J Accounting method ☑ 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)	25,452			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	9	9		
	4	Dividends and interest from securities	95,594	95,594		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	221,263			
	b	Gross sales price for all assets on line 6a 1,073,345				
	7	Capital gain net income (from Part IV, line 2)		221,263		
	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)	38			
	12	**Total.** Add lines 1 through 11	342,356	316,866		
Operating and Administrative Expenses	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)	138			138
	b	Accounting fees (attach schedule)	1,200	600		600
	c	Other professional fees (attach schedule)	16,067	16,067		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	3,928	367		1,232
	19	Depreciation (attach schedule) and depletion	278			
	20	Occupancy	1,500			1,500
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	5,482			5,482
	24	**Total operating and administrative expenses.** Add lines 13 through 23	44,693	17,034		25,052
	25	Contributions, gifts, grants paid	141,800			141,800
	26	**Total expenses and disbursements.** Add lines 24 and 25	186,493	17,034		166,852
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	155,863			
	b	**Net investment income** (if negative, enter -0-)		299,832		
	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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	211,549	172,046	172,046
3	Accounts receivable ▶ 68,594			
	Less allowance for doubtful accounts ▶		68,594	68,594
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)	2,190,348	2,317,527	2,950,012
c	Investments—corporate bonds (attach schedule)			
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) ▶ 695	972	694	
15	Other assets (describe ▶)			
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,402,869	2,558,861	3,190,652
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 ▶ ☐ 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 ▶ ☑ and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds	2,402,869	2,558,861	
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)	2,402,869	2,558,861	
31	Total liabilities and net assets/fund balances (see instructions)	2,402,869	2,558,861	

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	2,402,869
2	Enter amount from Part I, line 27a	2	155,863
3	Other increases not included in line 2 (itemize) ▶	3	129
4	Add lines 1, 2, and 3	4	2,558,861
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	2,558,861

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	2014-01-01	2014-12-31
b	H M Payson see attached	P	2000-01-01	2014-12-31
c	H M Payson see attached	P	2000-01-01	2014-12-31
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	198,843		179,432	19,411
b	741,459		597,509	143,950
c	132,444		75,141	57,303
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				19,411
b				143,950
c				57,303
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	221,263
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 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	135,884	2,720,288	0 04995
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

2	**Total** of line 1, column (d).	2	0 35834
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 07167
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	3,007,304
5	Multiply line 4 by line 3.	5	215,530
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,998
7	Add lines 5 and 6.	7	218,528
8	Enter qualifying distributions from Part XII, line 4.	8	166,852

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	5,997
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	5,997
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	5,997
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a: 4,040		
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	4,040
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	1,957
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(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		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? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	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? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶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	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			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		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶http //rickerscholarship com

14 The books are in care of ▶Gary R Bossie Exec Dir Telephone no ▶(207) 532-4475

Located at ▶PO Box 414 Houlton ME ZIP+4 ▶04730

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		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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** | | No |

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** | | 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 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 ▶ 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?. ☐ **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** | | No |

			Yes	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 2014?	**4b**		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc, organization described in section 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**		**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? ☐ Yes ☑ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		**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 ▶

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	166,852
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 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	2,897,021
b	Average of monthly cash balances		1b	156,080
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	3,053,101
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	3,053,101
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	45,797
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	3,007,304
6	**Minimum investment return.** Enter 5% of line 5		6	150,365

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	150,365
2a	Tax on investment income for 2014 from Part VI, line 5	2a 5,997		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	5,997
3	Distributable amount before adjustments Subtract line 2c from line 1		3	144,368
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	144,368
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	144,368

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	166,852
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	166,852
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	166,852

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					144,368
2 Undistributed income, if any, as of the end of 2014					
a Enter amount for 2013 only.					
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2014					
a From 2009.	114,572				
b From 2010.	54,494				
c From 2011.	34,348				
d From 2012.	26,416				
e From 2013.	3,903				
f Total of lines 3a through e.		233,733			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 166,852					
a Applied to 2013, 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 2014 distributable amount.					144,368
e Remaining amount distributed out of corpus		22,484			
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		256,217			
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) . . .		114,572			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a		141,645			
10 Analysis of line 9					
a Excess from 2010. . . .	54,494				
b Excess from 2011. . . .	34,348				
c Excess from 2012. . . .	26,416				
d Excess from 2013. . . .	3,903				
e Excess from 2014. . . .	22,484				

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 organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2014	**(b)** 2013	**(c)** 2012	**(d)** 2011	
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 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

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*				
See attached list of recipients Various Houlton, ME 04730	GRANT CANDIDATE		Scholarship Award	141,800
Total . . . . ▶ 3a				141,800
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			14	9	
4 Dividends and interest from securities. . . .			14	95,594	
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.					
8 Gain or (loss) from sales of assets other than inventory			18	221,263	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a miscellaneous					38
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				316,866	38

13 Total. Add line 12, columns (b), (d), and (e). 13 316,904

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

****** | 2015-05-21 | ******

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	Preparer's Signature	Date	Check if self-employed	PTIN
Peter J Callnan CPA			☐	P00566925

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 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 348 Cleveland Road St Agatha, ME 04772	Director 0 25	0		
Gary Stairs 1720 Ludlow Rd Ludlow, ME 04730	Director 0 25	0		
John Clark RFD 4 Box 209AA Houlton, ME 04730	Director 0 25	0		
Woodrow Dunphy 121 South Shore Rd Linneus, ME 04730	Vice Chairman 0 25	0		
Susan Nason PO Box 250 Monticello, ME 04730	Chairman 0 25	0		
Lanny Putnam 766 Calais Rd Hodgton, ME 04730	Director 0 25	0		
Greg Sherman 1180 Calais Road Hodgdon, ME 04730	Director 0 00	0		
Gerald Riley 70 Park Street Houlton, ME 04730	Treasurer 0 25	0		
Paul Adams PO Box 1473 Houlton, ME 04730	Director 0 25	0		
Alison Bossie PO Box 414 Houlton, ME 04730	Secretary 0 25	0		
Teran Clark 2136 Bangor Road Linneus, ME 04730	Director 0 25	0		
Bob Askern 3 Old Calais Road Houlton, ME 04730	Director 0 25	0		
Dan Watson 38 Western Avenue East Millinocket, ME 04730	Director 0 25	0		
Bob Lyons 210 US Highway 1 Monticello, ME 04760	Director 0 25	0		
Gary R Bossie PO Box 414 Houlton, ME 04730	Executive Dir 5 00	16,100		
Jerry McCarthy 11 Charles Street Houlton, ME 04730	Director 0 25	0		

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

2014

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

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 other 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 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	Shark Shootout Charities Inc 2041 Vista Pkwy floor 2 West Palm Beach, FL334116758	$ 5,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	Estate of Elizabeth R Spain c/o Joseph Inman Houlton, ME04730	$ 20,191	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
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., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $ ____________
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491141002515

TY 2014 Accounting Fees Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
honeck o'toole, cpa's	1,200	600	0	600

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

TY 2014 Depreciation Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

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	417	SL	20 00 %	278			

TY 2014 Land, Etc. Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Machinery and Equipment	1,389	695	694	

TY 2014 Legal Fees Schedule

Name: Ricker College Endowment Fund
EIN: 22-2709285
Software ID: 14000265
Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	138	0	0	138

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TY 2014 Other Expenses Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Insurance	1,949			1,949
Meetings	406			406
miscellaneous	100			100
non-profit filing fees	35			35
Office Expense	654			654
Payroll Processing Expense	1,343			1,343
Postage	200			200
Telephone & Utilities	795			795

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TY 2014 Other Income Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
miscellaneous	38		

TY 2014 Other Increases Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Description	Amount
Adjustment to Fund Balance	129

TY 2014 Other Professional Fees Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
H M Payson investment fees	16,067	16,067	0	0

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491141002515

TY 2014 Taxes Schedule

Name: Ricker College Endowment Fund

EIN: 22-2709285

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
2014 Estimated Tax Payment	2,329			
Foreign Tax Withheld	367	367		
Payroll Taxes	1,232			1,232

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

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.
Covered (Box 5 is not checked)

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)*
Short Term Sales Reported on 1099-B										
1330 0	COACH INC									
189754104	01/13/2014	Various	A	72,932 05	65,534 65		0.00	7,397 40	0.00	0 00
228.0	MARATHON PETE CORP									
56585A102	02/25/2014	08/01/2013	A	20,682.91	17,064 34		0.00	3,618 57	0 00	0 00
773 0	MARATHON PETE CORP									
56585A102	03/11/2014	08/01/2013	A	70,327.21	57,854 09		0.00	12,473 12	0 00	0 00
0.4551	VERIZON COMMUNICATIONS INC									
92343V104	02/27/2014	02/24/2014	A	21 67	21 26		0 00	0 41	0 00	0 00
560.0	VERIZON COMMUNICATIONS INC									
92343V104	12/29/2014	02/24/2014	A	26,642.26	26,160.40		0.00	481.86	0.00	0.00
0 3636	VODAFONE GROUP PLC ADR									
92857W308	03/07/2014	01/30/2014	A	15.17	24 80		0.00	-9 63	0 00	0 00
299 0	WEIGHT WATCHERS INTL INC									
948626106	01/29/2014	03/07/2013	A	8,222.02	12,772.55		0.00	-4,550 53	0 00	0 00
Total Short Term Sales Reported on 1099-B				**198,843.29**	**179,432.09**		**0.00**	**19,411.20**	**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.

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

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.
Covered (Box 5 is not checked)
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)*
Report on Form 8949, Part I, with Box A checked										
Long Term Sales Reported on 1099-B										
735.0	CONOCOPHILLIPS									
20825C104	04/01/2014	Various	D	51,649.14	41,006 25		0.00	10,642 89	0.00	0 00
262 0	DIRECTV CLASS A									
25490A309	09/11/2014	07/25/2013	D	22,702.08	16,832 09		0.00	5,869.99	0.00	0 00
300.0	GENERAL DYNAMICS CORP									
369550108	04/03/2014	08/02/2012	D	33,128.20	18,548 72		0 00	14,579 48	0.00	0 00
305.0	HARRIS CORPORATION									
413875105	01/10/2014	01/12/2011	D	20,897.98	14,634.36		0.00	6,263 62	0.00	0.00
7.0	HARRIS CORPORATION									
413875105	12/29/2014	01/12/2011	D	515.51	335.87		0 00	179.64	0.00	0.00
1560.0	HASBRO INC									
418056107	04/01/2014	Various	D	87,352.44	56,050 82		0.00	31,301 62	0.00	0 00
585.0	INTEL CORP									
458140100	07/16/2014	10/09/2012	D	19,791 48	12,816.70		0 00	6,974.78	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.

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: 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:
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RICKER COLLEGE ENDOWMENT
C/O GARY R BOSSIE
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HOULTON, ME 04730

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.
Covered (Box 5 is not checked)

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)*
555.0	JOY GLOBAL INC									
481165108	04/02/2014	12/06/2012	D	32,214.04	31,222.49		0.00	991 55	0 00	0.00
620 0	LABORATORY CORP OF AMERICA HOLDINGS									
50540R409	01/30/2014	10/19/2012	D	55,345 88	54,225 94		0.00	1,119 94	0.00	0 00
612 0	MICROSOFT CORP									
594918104	11/14/2014	Various	D	30,353.02	16,190.77		0.00	14,162 25	0 00	0.00
377 0	MICROSOFT CORP									
594918104	12/29/2014	03/24/2011	D	17,889 50	9,742 91		0.00	8,146 59	0 00	0.00
903 0	PARKER HANNIFIN CORPORATION									
701094104	03/04/2014	Various	D	109,794 61	73,931 09		0 00	35,863 52	0 00	0 00
2168 0	PEABODY ENERGY CORP									
704549104	03/27/2014	Various	D	34,246.29	55,297.39		0.00	-21,051 10	0.00	0 00
1738 0	SPIRIT AEROSYSTEMS HLDS INC CL A									
848574109	09/26/2014	Various	D	67,123 37	32,864 32		0.00	34,259 05	0.00	0 00
1745.0	TEVA PHARMACEUTICAL INDUSTRIES LTD SP ADR (ISIN #US8816242098 SEDOL #2883878)									
881624209	05/02/2014	Various	D	87,519 27	70,894 16		0.00	16,625 11	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.

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

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
Covered (Box 5 is not checked)

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)*
579.0	WEIGHT WATCHERS INTL INC									
948626106	01/29/2014	Various	D	15,921.57	31,368.19		0.00	-15,446.62	0.00	0.00
646.0	WEIGHT WATCHERS INTL INC									
948626106	01/30/2014	Various	D	17,304.96	34,879.37		0.00	-17,574.41	0.00	0.00
697.0	WILEY JOHN & SONS INC CLASS A									
968223206	01/30/2014	Various	D	37,709.57	26,667.37		0.00	11,042.20	0.00	0.00
Total Long Term Sales Reported on 1099-B				**741,458.91**	**597,508.81**		**0.00**	**143,950.10**	**0.00**	**0.00**

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

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

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										
599 0	CONOCOPHILLIPS									
20825C104	04/01/2014	Various	E	42,092.30	12,830 47		0 00	29,261.83	0 00	0.00
25 0	GENERAL DYNAMICS CORP									
369550108	04/03/2014	04/22/2003	E	2,760 68	772 03		0.00	1,988 65	0.00	0.00
318 0	HARRIS CORPORATION									
413875105	12/29/2014	12/04/2008	E	23,418.71	10,670 79		0 00	12,747 92	0 00	0.00
1626 0	VANGUARD EMERGING MARKETS STOCK IDX ETF									
922042858	12/18/2014	05/22/2009	E	64,172.38	50,867 65		0.00	13,304 73	0 00	0.00
Total Long Term Sales Reported on 1099-B				**132,444.07**	**75,140.94**		**0.00**	**57,303.13**	**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.

SCHOLARSHIPS PAID FOR 2013

NAME	DATE	CHECK#	SCHOOL
Lorraine Hughes	12-30-13	2663	Husson
Corrine Crovo	12-30-13	2664	UVM
Alana Smith	12-30-13	2665	UVM
Caleb Mathers	12-30-13	2666	UMO
Kayla Guerrette	12-30-13	2667	Husson
Meghan Frank	12-30-13	2668	Husson
Melissa McKenney	12-30-13	2669	EMCC
Isaac Brown	12-30-13	2670	NMCC
Devon Logie	12-31-13	2671	UMO
Casey Nichols	12-31-13	2672	UMFK
Emily Little	12-31-13	2673	Liberty U
Allison Little	12-31-13	2674	NMCC
Marina Cameron	12-31-13	2675	St. Joseph's
Kaitlin Good	12-31-13	2676	UMO
Chelsea Hartin	12-31-13	2677	Southern Adventist U
Brianna Hartin	12-31-13	2678	Southern Adventist U
Alexis Rush	12-31-13	2679	Husson U
Shelby Hartin	12-31-13	2680	UMO
Cameron Huston	12-31-13	2681	UMO
Valerie Parker	12-31-13	2682	UMO
Tyler Delano	12-13-31	2683	UCONN
Sam Chasse	1-2-14	2684	Tulane U
Stephannie Kreyssig	1-2-14	2685	UMO
Tanner Caron	1-2-14	2686	UMO
Felicia Cowger (Woolley)	1-2-14	2688 ($3800)	UMO
Matt Eager	1-2-14	2689	UMO
Lauren Tingley	1-2-14	2690	UMO
Austin Dow-Smith	1-2-14	2691	UMO
Danielle Violette	1-2-14	2692	Husson U
Megan Doody	1-4-14	2693	UMFK
Marina Dimarco	1-4-14	2694	Middlebury
Taylor Locke	1-4-14	2695	UMO
Sarah Holbrook	1-4-14	2696	UMO
Kelsey Fitzpatrick	1-4-14	2697	UMO
Denyse Guerrette	1-4-14	2698	Husson
Abby Stevens	1-8-14	2699	Husson
Alyson McGillicuddy	1-8-14	2700	Husson
Makayla Patterson	1-8-14	2701	Husson
Savannah Paradis	1-8-14	2702	Husson
Megan Ireland	1-8-14	2703	Husson
Lainey Jameson	1-8-14	2704	Husson
Alex Chasse	1-8-14	2705	Husson
Logan Vincent-Sutherland	1-8-14	2706	UMO

Gaige Flewelling	1-8-14	2707	UMFK
Michaela Bragg	1-8-14	2708	UMPI
Sam Albert	1-8-14	2709	UMO
Jayme Cyr	1-8-14	2710	USM
Paul Elish	1-10-14	2711	Yale
Kirk Michaud	1-10-14	2712	UMO
Parker Brown	1-10-14	2714	Belmont U
Daniele Pelkey	1-10-14	2715	UMO
Lindsey LaVoie	1-10-14	2716	UMFK
Chris Sewell	1-13-14	2717	Husson
Emma Reed	1-13-14	2718	UMPI
Derrick Porter	1-13-14	2719	U Texas Austin
Kolby Koch	1-13-14	2720	UMPI
Ethan Holmes	1-13-14	2721	Valley Forge C
Chris Ouellette	1-13-14	2722	UNE
Evan Susee	1-13-14	2723	UMO
Allyson Carmichael	1-13-14	2725	Bowdoin
Ashley Grass	1-14-14	2727	UMA
Marc LaJoie	1-14-14	2728	NMCC
Michelle Daigle	1-14-14	2729	Colby College
Jared Tapley	1-14-14	2730	UMO
Britta Oliver	1-14-14	2731	UMO
Christina MacDonald	1-17-14	2732	Jacksonville State
Anna Sherwood	1-17-14	2733	Eastern Oregon U
Ian Bauersfeld	1-17-14	2734	Husson
Alicia Rockwell	1-22-14	2735	UMFK
Krystal Paradis	1-22-14	2736	UMFK
Brandon Ouellette	1-22-14	2737	Bowdoin
Amanda Ryan	1-22-14	2738	UMO
Cody Woods	1-22-14	2739	Bowdoin
Samantha Michaud	1-22-14	2740	USM
Emmaly Jurson	1-22-14	2741	UMFK
Taylor Baker	1-27-14	2742	UMFK
Emily Transue	1-27-14	2743	USM
Samantha Fuller	1-27-14	2744	UMPI
Whitney Cote	1-27-14	2745	UMFK
Brandon Clark	2-4-14	2746	NE School of Comm
Logan Desmond	2-4-14	2747	UMO
Jordan Osnoe	2-5-14	2748	UMO
Jenna Cousins	2-5-14	2749	Central Virginia CC
Patrick Vaillancourt	2-5-14	2750	UMO
Cassie Garcelon	2-13-14	2751	UMO
Isaac Mitchell	2-13-14	2752	Maine Maritime Acad
Kim LeVesque	2-13-14	2753	Springfield College
Kristen Tarr	2-13-14	2754	UM Farmington

Andrew Lane	2-13-14	2755	Emerson College
Ashley LeVesque	2-13-14	2756	Albany Col Pharmacy
Franki White	2-19-14	2757	UMO
Tiffany Bishop	2-28-14	2759	UMF
Divya Bisht	3-3-14	2760	Colby

92@ $1500 = $138,000
1 @ $3800 = $ 3,800

Total $141,800

RICKER COLLEGE ENDOWMENT FUND

Summary of Assets as of 12/31/14

Units	Description	Tax Cost		Market Value	
17,289.68	FEDERATED PRIME OBLIGATIONS INSTL	17,289.68	17,289.68	17,289.68	17,289.68
1,641	ABBOTT LABORATORIES	48,120.57		73,877.82	
1,206	AFLAC INC	39,529.15		73,674.54	
1,461	AGCO CORP DE	79,145.90		66,037.20	
10,476	AMBEV SA SPONSORED ADR	67,787.72		65,160.72	
1,614	AMERICAN INTERNATIONAL GROUP INC	52,524.77		90,400.14	
1,008	APPLE INC	55,027.16		111,263.04	
6,532	BANK OF AMERICA CORP	59,207.34		116,857.48	
1,136	BAXTER INTERNATIONAL INC	74,363.92		83,257.44	
775	BERKSHIRE HATHAWAY INC B	60,907.87		116,366.25	
1,876	BP PLC SPONS ADR	84,307.15		71,513.12	
5,095	CALIFORNIA RES CORP COM	32,580.47		28,073.45	
3,106	CISCO SYSTEMS INC	64,796.05		86,393.39	
1,011	DANAHER CORP	70,171.19		86,652.81	
1,255	DEVON ENERGY CORP	77,597.25		76,818.55	
817	DIRECTV CLASS A	52,487.85		70,833.90	
1,046	EXPRESS SCRIPTS HLDGS CO	78,383.21		88,564.82	
773	EXXON MOBIL CORP	75,296.92		71,463.85	
700	GENERAL DYNAMICS CORP	21,616.87		96,334.00	
812	HARRIS CORPORATION	25,507.34		58,317.84	
2,831	INTEL CORP	61,981.52		102,736.99	
387	INTERNATIONAL BUSINESS MACHINES	73,071.54		62,090.28	
881	JOHNSON AND JOHNSON	48,402.04		92,126.17	
897	JOY GLOBAL INC	50,266.22		41,728.44	
596	MASTERCARD INC CLASS A	44,720.46		51,351.36	
775	MCDONALDS CORP	68,243.39		72,617.50	
1,861	MICROSOFT CORP	36,445.90		86,443.45	
625	OCCIDENTAL PETROLEUM CORP	61,160.85		50,381.25	
1,868	ORACLE CORP	76,040.46		84,003.96	
813	PEPSICO INC	51,097.38		76,877.28	
1,011	QUALCOMM INC	77,650.18		75,147.63	
680	UNITED TECHNOLOGIES CORP	53,542.77		78,200.00	
644	VALEANT PHARMACEUTICALS INTL	88,125.94		92,162.84	
1,788	VANGUARD FTSE DEVELOPED MARKETS ETF	50,696.01		67,729.44	
252	VISA INC CLASS A SHARES	52,222.66		66,074.40	
2,143	VODAFONE GROUP PLC ADR	116,730.12		73,226.31	
1,045	WAL-MART STORES INC	78,427.73		89,744.60	
1,634	WELLS FARGO & COMPANY	67,075.53		89,575.88	
1,113	WILEY JOHN & SONS INC CLASS A	42,267.78	2,317,527.18	65,934.12	2,950,012.26
	TOTAL FOR ALL ASSETS	2,334,816.86	2,334,816.86	2,967,301.94	2,967,301.94