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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 04-01-2015, and ending 03-31-2016

Name of foundation CAPE ELIZABETH HOME		A Employer identification number 01-0238086	
Number and street (or P O box number if mail is not delivered to street address) 521 OCEAN STREET		Room/suite	B Telephone number (see instructions) (207) 799-4992
City or town, state or province, country, and ZIP or foreign postal code SOUTH PORTLAND, ME 04106		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change		☐ Initial return of a former public charity ☐ Amended return ☐ Name change	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		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 ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,158,257		J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	2,523			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4	4	4	
	4 Dividends and interest from securities	67,773	67,773	67,773	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-1,353			
	b Gross sales price for all assets on line 6a 10,000				
	7 Capital gain net income (from Part IV, line 2) . . .				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	173,086	11,674	11,674	
	12 Total. Add lines 1 through 11	242,033	79,451	79,451	
	13 Compensation of officers, directors, trustees, etc	9,611		2,403	7,208
	14 Other employee salaries and wages	125,338		9,389	115,949
	15 Pension plans, employee benefits	11,458		946	10,512
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	1,936		968	968
	c Other professional fees (attach schedule)	565			565
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . . .	16,085			
	20 Occupancy	18,920			18,920
	21 Travel, conferences, and meetings.				
	22 Printing and publications				
	23 Other expenses (attach schedule).	90,231			90,231
	24 Total operating and administrative expenses. Add lines 13 through 23	274,144	0	13,706	244,353
	25 Contributions, gifts, grants paid	0			0
	26 Total expenses and disbursements. Add lines 24 and 25	274,144	0	13,706	244,353
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-32,111			
	b Net investment income (if negative, enter -0-)		79,451		
c Adjusted net income (if negative, enter -0-)				65,745	

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	250	250	250
	2	Savings and temporary cash investments		1,420	1,420
	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	3,943	4,190	4,190
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	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)	1,067,126	916,892	916,892
	14	Land, buildings, and equipment basis ▶ _____ 634,682 Less accumulated depreciation (attach schedule) ▶ 399,177	248,333	235,505	235,505
15	Other assets (describe ▶ _____)				
16	Total assets(to be completed by all filers—see the instructions Also, see page 1, item I)	1,319,652	1,158,257	1,158,257	
Liabilities	17	Accounts payable and accrued expenses	17,171	12,106	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule).		9,878	
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities(add lines 17 through 22)	17,171	21,984	
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	250,588	152,566	
	25	Temporarily restricted			
	26	Permanently restricted	1,051,893	983,707	
	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)	1,302,481	1,136,273	
31	Total liabilities and net assets/fund balances(see instructions)	1,319,652	1,158,257		

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	1,302,481
2	Enter amount from Part I, line 27a	2	-32,111
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	1,270,370
5	Decreases not included in line 2 (itemize) ▶ _____	5	134,097
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,136,273

Part IV

Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)		How acquired P—Purchase (b) D—Donation	Date acquired (c) (mo , day, yr)	Date sold (d) (mo , day, yr)
1 a	1253 133SH AB HIGH INCOME CL I AGDIX	P	2015-04-14	2015-12-22
b				
c				
d				
e				

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
a 10,000		11,353	-1,353
b			
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	Adjusted basis (j) as of 12/31/69	Excess of col (i) (k) over col (j), if any	Gains (Col (h) gain minus col (k), but not less than -0-) or (l) Losses (from col (h))
a			-1,353
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	-1,353
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	-1,353

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))
2014			
2013			
2012			
2011			
2010			

2	Total of line 1, column (d).	2	
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	
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	
5	Multiply line 4 by line 3.	5	
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	
7	Add lines 5 and 6.	7	
8	Enter qualifying distributions from Part XII, line 4.	8	

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 VIExcise 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 1973-01-11
(attach copy of letter if necessary—see instructions)

1

N/A

b

Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b

c

All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)

2

3

Add lines 1 and 2.

3

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

6

Credits/Payments

a

2015 estimated tax payments and 2014 overpayment credited to 2015

6a

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

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

11

Enter the amount of line 10 to be Credited to 2015 estimated tax Refunded

11

Part VII-AStatements Regarding Activities

1a

During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

1a

No

b

Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?
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.

1b

No

c

Did the foundation file Form 1120-POL for this year?

1c

No

d

Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year
(1) On the foundation \$ (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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)?
If "Yes," complete Part XIV

9

Yes

10

Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.

10

No

Form 990-PF (2015)

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address  www.capeelizabethhome.org	13	Yes	
14	The books are in care of  WILLIAM J GILCHREST Telephone no  (207) 799-4992 Located at  521 OCEAN STREET SOUTH PORTLAND ME ZIP+4  04106			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here  and enter the amount of tax-exempt interest received or accrued during the year 	15		
16	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country 	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?  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
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 2015? 	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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015?  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 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.</i>)	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	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	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) 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	Title, and average hours per week (b) devoted to position	(c) Compensation	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) 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 OPERATION OF AN ELDERLY CARE FACILITY	244,353
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	977,449
b	Average of monthly cash balances.	1b	1,346
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	978,795
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	978,795
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	14,682
5	Net value of noncharitable-use assets.Subtract line 4 from line 3 Enter here and on Part V, line 4	5	964,113
6	Minimum investment return.Enter 5% of line 5.	6	48,206

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	
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amountas adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

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	244,353
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	244,353
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	244,353

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				
c From 2012.				
d From 2013.				
e From 2014.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ _____				
a Applied to 2014, 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).				
d Applied to 2015 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 (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				
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 2014 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				
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 2010 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2011.				
b Excess from 2012.				
c Excess from 2013.				
d Excess from 2014.				
e Excess from 2015.				

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 2015, enter the date of the ruling.

1973-01-11

b

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

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2015	(b) 2014	(c) 2013	(d) 2012	
		48,206	71,020	82,235	82,569	284,030
b	85% of line 2a	40,975	60,367	69,900	70,184	241,426
c	Qualifying distributions from Part XII, line 4 for each year listed	244,353	248,023	252,134	246,744	991,254
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	244,353	248,023	252,134	246,744	991,254
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.						
		32,137	47,346	54,823	55,046	189,352
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 email address of the person to whom applications should be addressed

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

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

Form **990-PF** (2015)

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 RESIDENT RENTAL INCOME						161,412
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	4		
4 Dividends and interest from securities.			14	67,773		
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	11,674		
8 Gain or (loss) from sales of assets other than inventory			18	-1,353		
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).				78,098		161,412
13 Total. Add line 12, columns (b), (d), and (e).						239,510

(See worksheet in line 13 instructions to verify calculations)

[illegible]

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	Expense account, (e) other allowances
K SCOTT BERRY	President 1 00	0		
4 MARES HOLLOW LANE CAPE ELIZABETH, ME 04107				
WILLIAM J GILCHREST	Treasurer 10 00	9,611		
18 SWEET FERN ROAD CAPE ELIZABETH, ME 04107				
EDWARD C DALTON	Vice President 1 00	0		
24 VERNON ROAD CAPE ELIZABETH, ME 04107				
RITA M FARRY	Director 1 00	0		
216 RANGE ROAD CUMBERLAND, ME 04021				
GARY BECKWITH	Director 1 00	0		
13 OAKWOOD ROAD CAPE ELIZABETH, ME 04107				
BRUCE G BLAISDELL	Director 1 00	0		
10 TALL PINE ROAD CAPE ELIZABETH, ME 04107				
HEATHER BOWNS	Director 1 00	0		
11 WILDWOOD DRIVE CAPE ELIZABETH, ME 04107				
WAYNE BROOKING	Director 1 00	0		
208 TWO LIGHTS ROAD CAPE ELIZABETH, ME 04107				
PATRICIA A CARIGNAN	Director 1 00	0		
28 RAMBLE ROAD CAPE ELIZABETH, ME 04107				
MARGUERITE C HALLOWELL	Director 1 00	0		
29 SCOTT DYER ROAD CAPE ELIZABETH, ME 04107				
ELIZABETH HONAN	Director 1 00	0		
68 DAVIS STREET SOUTH PORTLAND, ME 04106				
ELIZABETH MCGRATH	Director 1 00	0		
6 WINDING WAY CAPE ELIZABETH, ME 04107				
NANCY WHITING SEARS	Director 1 00	0		
99 PREBLE STREET 308 SOUTH PORTLAND, ME 04106				
JULIE WOODEN	Secretary 1 00	0		
33 PILOT POINT ROAD CAPE ELIZABETH, ME 04107				
NICHOLAS YOUNG	Director 1 00	0		
4 KARYNEL DRIVE SOUTH PORTLAND, ME 04106				

TY 2015 Accounting Fees Schedule

Name: CAPE ELIZABETH HOME

EIN: 01-0238086

Software ID: 15000324

Software Version: 2015v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,936	0	968	968

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

TY 2015 Depreciation Schedule

Name: CAPE ELIZABETH HOME

EIN: 01-0238086

Software ID: 15000324

Software Version: 2015v2.0

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
THIRD FLOOR RENOVATIONS	1999-07-01	40,829	23,814	SL	27 0000	1,512			
IMPROVEMENTS	1988-07-01	95,362	92,200	SL	27 0000	883			
IMPROVEMENTS	1989-07-31	937	890	SL	27 0000	35			
SHOWER/BATH	1989-03-30	13,810	12,906	SL	27 0000	511			
IMPROVEMENTS	1990-04-17	5,000	4,413	SL	27 0000	185			
WINDOWS	1992-06-01	8,384	7,415	SL	27 0000	311			
KITCHEN REMODEL	1994-09-01	25,670	20,224	SL	27 0000	951			
ROOF-DORMER	1997-10-13	4,360	1,853	SL	40 0000	109			
PATIO/SIDEWALK	1997-10-21	4,500	1,921	SL	40 0000	113			
ELEVATOR	1998-06-01	245,257	103,203	SL	40 0000	6,131			
RESUEVATOR	2000-01-11	2,970	1,129	SL	40 0000	74			
BUILDING IMPROVEMENTS	2000-10-15	1,816	653	SL	40 0000	45			
2 ALUMINUM SIGNS	2001-10-16	2,012	1,798	SL	15 0000	134			
PORCH HEADER BEAM	2001-09-06	2,022	692	SL	40 0000	51			
PORCH ROOF	2002-05-30	2,400	770	SL	40 0000	60			
SEWER LINE IMPROVEMENTS	2002-10-15	9,608	3,000	SL	40 0000	240			
PLATFORM & RAMP	2002-10-30	2,405	745	SL	40 0000	60			
WINDOWS	2004-09-20	545	147	SL	40 0000	14			
MAYTAG NEPTUNE WASHER	2006-02-23	735	445	SL	15 0000	49			
GENERATOR	2008-03-17	9,538	1,666	SL	40 0000	238			

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
GRANITE STEPS	2007-12-15	3,113	546	SL	40 0000	78			
GENERATOR ADDITIONAL COST	2008-04-01	524	91	SL	40 0000	13			
BUILDING IMPROVEMENTS	2008-06-03	6,241	1,066	SL	40 0000	156			
HOT WATER HEATER	2009-06-02	6,495	5,413	SL	7 0000	928			
HEATING UNIT UPGRADE	2010-03-11	582	76	SL	40 0000	15			
NEW BOILER	2011-06-28	8,927	836	SL	40 0000	223			
NEW DISHWASHER	2010-12-07	4,877	3,020	SL	7 0000	697			
FIRE SUPPRESION SYSTEM	2011-05-09	1,836	1,026	SL	7 0000	262			
CARPETING	2011-10-14	1,225	613	SL	7 0000	175			
WINDOWS	2011-04-19	1,675	164	SL	40 0000	42			
NEW SINK	2011-12-26	469	218	SL	7 0000	67			
EMPLOYEE PARKING LOT	2011-10-06	2,200	193	SL	40 0000	55			
SLATE ROOF	2012-11-30	10,000	583	SL	40 0000	250			
NEW CARPETING	2012-10-01	5,788	2,067	SL	7 0000	827			
NEW FREEZER	2012-11-26	1,675	558	SL	7 0000	239			
GARAGE DOOR	2013-12-14	1,258	41	SL	40 0000	31			
2 OIL TANKS	2015-01-22	4,321	18	SL	40 0000	108			
COMPUTER EQUIPMENT	2014-06-27	643	96	SL	5 0000	129			
GARAGE ROOF	2014-08-27	2,550	37	SL	40 0000	64			
TWO DOOR COOLER	2015-12-17	3,257		SL	40 0000	20			

TY 2015 Investments - Other Schedule**Name:** CAPE ELIZABETH HOME**EIN:** 01-0238086**Software ID:** 15000324**Software Version:** 2015v2.0

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
12341.90 SH JP MORGAN PRIME M/M FUND	FMV	12,342	12,342
43945.542 SH AB HIGH INCOME CL I FUND	FMV	358,596	358,596
46551.724 SH IVY HIGH INCOME I FUND	FMV	321,672	321,672
25143.678 SH JOHN HANCOCK CORE HI YLD I	FMV	224,282	224,282

**TY 2015 Land, Etc.
Schedule****Name:** CAPE ELIZABETH HOME**EIN:** 01-0238086**Software ID:** 15000324**Software Version:** 2015v2.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Furniture and Fixtures	53,620	43,021	10,599	10,599
Buildings	50,240	50,240		
Improvements	530,820	305,915	224,905	224,905
Land	1		1	1
Miscellaneous	1	1		

TY 2015 Mortgages and Notes Payable Schedule**Name:** CAPE ELIZABETH HOME**EIN:** 01-0238086**Software ID:** 15000324**Software Version:** 2015v2.0**Total Mortgage Amount:**

Item No.	1
Lender's Name	KEYBANK NATIONAL ASSOCIATION
Lender's Title	
Relationship to Insider	
Original Amount of Loan	9,878
Balance Due	9,878
Date of Note	2011-10
Maturity Date	
Repayment Terms	ON DEMAND
Interest Rate	13.0000
Security Provided by Borrower	UNSECURED
Purpose of Loan	LINE OF CREDIT
Description of Lender Consideration	
Consideration FMV	9878

TY 2015 Other Expenses Schedule**Name:** CAPE ELIZABETH HOME**EIN:** 01-0238086**Software ID:** 15000324**Software Version:** 2015v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CLEANING	1,000			1,000
ELEVATOR MAINTENANCE	1,970			1,970
GROCERY SUPPLIES	35,648			35,648
HOUSEHOLD EXPENSES	6,505			6,505
INSURANCE	11,900			11,900
MEDICAL	8,291			8,291
OFFICE EXPENSE	3,673			3,673
PAINTING	6,285			6,285
REPAIRS & MAINTENANCE	9,389			9,389
SOCIAL RECREATION	5,570			5,570

TY 2015 Other Income Schedule

Name: CAPE ELIZABETH HOME

EIN: 01-0238086

Software ID: 15000324

Software Version: 2015v2.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	11,674	11,674	11,674
RESIDENT RENTAL INCOME	161,412		

TY 2015 Other Professional Fees Schedule

Name: CAPE ELIZABETH HOME

EIN: 01-0238086

Software ID: 15000324

Software Version: 2015v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LICENSING	565	0	0	565

TY 2015 GeneralDependencySmall**Name:** CAPE ELIZABETH HOME**EIN:** 01-0238086**Software ID:** 15000324**Software Version:** 2015v2.0**Business Name or Person Name:****Taxpayer Identification Number:****Form, Line or Instruction
Reference:****Regulations Reference:****Description:** SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION**Attachment Information:** THE ORGANIZATION HEREBY MAKES THE DE MINIMIS SAFE HARBOR
ELECTION UNDER REGULATION 1.263(A)-1(F).CAPE ELIZABETH
HOME521 OCEAN STREETSOUTH PORTLAND, ME 0410601-0238086