

For calendar year 2020, or tax year beginning 08-01-2020, and ending 07-31-2021

|                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                     |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------|--|
| Name of foundation<br>Elsie & William Viles Foundation<br>c/o Mark L Johnston Treasurer                                                                                                                                                                                                                                                                            |  | A Employer identification number<br>22-3089641                                                                                      |  |
| Number and street (or P.O. box number if mail is not delivered to street address)<br>PO Box 319                                                                                                                                                                                                                                                                    |  | Room/suite                                                                                                                          |  |
| City or town, state or province, country, and ZIP or foreign postal code<br>Augusta, ME 043320319                                                                                                                                                                                                                                                                  |  | B Telephone number (see instructions)<br>(207) 622-1124                                                                             |  |
| G Check all that apply:<br><div><input type="checkbox"/> Initial return</div> <div><input type="checkbox"/> Initial return of a former public charity</div> <div><input type="checkbox"/> Final return</div> <div><input type="checkbox"/> Amended return</div> <div><input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Name change</div> |  | D 1. Foreign organizations, check here.....<br>2. Foreign organizations meeting the 85% test, check here and attach computation ... |  |
| H Check type of organization:<br><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation<br><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation                                                                                                               |  | E If private foundation status was terminated under section 507(b)(1)(A), check here .....                                          |  |
| I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 20,628,685                                                                                                                                                                                                                                                                  |  | F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here .....                                       |  |
| J Accounting method:<br><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual<br><input type="checkbox"/> Other (specify) _____<br>(Part I, column (d) must be on cash basis.)                                                                                                                                                                 |  |                                                                                                                                     |  |

| Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).) |                                                                                                      | (a) Revenue and expenses per books | (b) Net investment income | (c) Adjusted net income | (d) Disbursements for charitable purposes (cash basis only) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|-------------------------|-------------------------------------------------------------|
| Revenue                                                                                                                                                             | 1 Contributions, gifts, grants, etc., received (attach schedule)                                     | 153,600                            |                           |                         |                                                             |
|                                                                                                                                                                     | 2 Check <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch. B . . . . . |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 3 Interest on savings and temporary cash investments                                                 |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 4 Dividends and interest from securities . . .                                                       | 281,551                            | 281,551                   |                         |                                                             |
|                                                                                                                                                                     | 5a Gross rents . . . . .                                                                             |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | b Net rental income or (loss) _____                                                                  |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 6a Net gain or (loss) from sale of assets not on line 10                                             | 975,103                            |                           |                         |                                                             |
|                                                                                                                                                                     | b Gross sales price for all assets on line 6a _____<br>4,063,509                                     |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 7 Capital gain net income (from Part IV, line 2) . . .                                               |                                    | 975,103                   |                         |                                                             |
|                                                                                                                                                                     | 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) . . . . .                                                          | 1,602                              | 0                         |                         |                                                             |
|                                                                                                                                                                     | 12 Total. Add lines 1 through 11 . . . . .                                                           | 1,411,856                          | 1,256,654                 |                         |                                                             |
|                                                                                                                                                                     | 13 Compensation of officers, directors, trustees, etc.                                               | 36,000                             | 1,800                     |                         | 34,200                                                      |
|                                                                                                                                                                     | 14 Other employee salaries and wages . . . . .                                                       |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 15 Pension plans, employee benefits . . . . .                                                        |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 16a Legal fees (attach schedule) . . . . .                                                           | 1,342                              | 0                         |                         | 1,342                                                       |
|                                                                                                                                                                     | b Accounting fees (attach schedule) . . . . .                                                        | 8,600                              | 2,475                     |                         | 6,125                                                       |
|                                                                                                                                                                     | c Other professional fees (attach schedule) . . . . .                                                | 76,187                             | 76,187                    |                         | 0                                                           |
|                                                                                                                                                                     | 17 Interest . . . . .                                                                                |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 18 Taxes (attach schedule) (see instructions) . . .                                                  | 3,513                              | 897                       |                         | 2,616                                                       |
|                                                                                                                                                                     | 19 Depreciation (attach schedule) and depletion . . .                                                | 54,667                             | 0                         |                         |                                                             |
|                                                                                                                                                                     | 20 Occupancy . . . . .                                                                               | 97,983                             | 0                         |                         | 97,983                                                      |
|                                                                                                                                                                     | 21 Travel, conferences, and meetings . . . . .                                                       |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 22 Printing and publications . . . . .                                                               |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | 23 Other expenses (attach schedule) . . . . .                                                        | 7,004                              | 0                         |                         | 7,004                                                       |
|                                                                                                                                                                     | 24 Total operating and administrative expenses.<br>Add lines 13 through 23 . . . . .                 | 285,296                            | 81,359                    |                         | 149,270                                                     |
|                                                                                                                                                                     | 25 Contributions, gifts, grants paid . . . . .                                                       | 685,900                            |                           |                         | 685,900                                                     |
|                                                                                                                                                                     | 26 Total expenses and disbursements. Add lines 24 and 25                                             | 971,196                            | 81,359                    |                         | 835,170                                                     |
|                                                                                                                                                                     | 27 Subtract line 26 from line 12:                                                                    |                                    |                           |                         |                                                             |
|                                                                                                                                                                     | a Excess of revenue over expenses and disbursements                                                  | 440,660                            |                           |                         |                                                             |
|                                                                                                                                                                     | b Net investment income (if negative, enter -0-)                                                     |                                    | 1,175,295                 |                         |                                                             |
|                                                                                                                                                                     | c Adjusted net income (if negative, enter -0-)                                                       |                                    |                           |                         |                                                             |

| Part II Balance Sheets                                                                                       |                                                                                                                                                  | Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.) |                |                       |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|
|                                                                                                              |                                                                                                                                                  | Beginning of year                                                                                                    | End of year    |                       |
|                                                                                                              |                                                                                                                                                  | (a) Book Value                                                                                                       | (b) Book Value | (c) Fair Market Value |
| Assets                                                                                                       | <b>1</b> Cash—non-interest-bearing . . . . .                                                                                                     | 414                                                                                                                  | 963            | 963                   |
|                                                                                                              | <b>2</b> Savings and temporary cash investments . . . . .                                                                                        | 1,084,689                                                                                                            | 663,312        | 663,312               |
|                                                                                                              | <b>3</b> Accounts receivable ▶ _____<br>Less: allowance for doubtful accounts ▶ _____                                                            |                                                                                                                      |                |                       |
|                                                                                                              | <b>4</b> Pledges receivable ▶ _____<br>Less: allowance for doubtful accounts ▶ _____                                                             |                                                                                                                      |                |                       |
|                                                                                                              | <b>5</b> Grants receivable . . . . .                                                                                                             |                                                                                                                      |                |                       |
|                                                                                                              | <b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .       |                                                                                                                      |                |                       |
|                                                                                                              | <b>7</b> Other notes and loans receivable (attach schedule) ▶ _____<br>Less: allowance for doubtful accounts ▶ _____                             |                                                                                                                      |                |                       |
|                                                                                                              | <b>8</b> Inventories for sale or use . . . . .                                                                                                   |                                                                                                                      |                |                       |
|                                                                                                              | <b>9</b> Prepaid expenses and deferred charges . . . . .                                                                                         |                                                                                                                      |                |                       |
|                                                                                                              | <b>10a</b> Investments—U.S. and state government obligations (attach schedule)                                                                   |                                                                                                                      |                |                       |
|                                                                                                              | <b>b</b> Investments—corporate stock (attach schedule) . . . . .                                                                                 | 7,728,317                                                                                                            | 8,517,854      | 8,517,854             |
|                                                                                                              | <b>c</b> Investments—corporate bonds (attach schedule) . . . . .                                                                                 | 2,985,517                                                                                                            | 4,170,278      | 4,170,278             |
|                                                                                                              | <b>11</b> Investments—land, buildings, and equipment: basis ▶ _____<br>Less: accumulated depreciation (attach schedule) ▶ _____                  |                                                                                                                      |                |                       |
|                                                                                                              | <b>12</b> Investments—mortgage loans . . . . .                                                                                                   |                                                                                                                      |                |                       |
|                                                                                                              | <b>13</b> Investments—other (attach schedule) . . . . .                                                                                          | 4,176,752                                                                                                            | 5,686,603      | 5,686,603             |
|                                                                                                              | <b>14</b> Land, buildings, and equipment: basis ▶ <u>1,920,858</u><br>Less: accumulated depreciation (attach schedule) ▶ <u>331,183</u>          | 1,613,980                                                                                                            | 1,589,675      | 1,589,675             |
| <b>15</b> Other assets (describe ▶ _____)                                                                    |                                                                                                                                                  |                                                                                                                      |                |                       |
| <b>16</b> <b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) | 17,589,669                                                                                                                                       | 20,628,685                                                                                                           | 20,628,685     |                       |
| Liabilities                                                                                                  | <b>17</b> Accounts payable and accrued expenses . . . . .                                                                                        |                                                                                                                      |                |                       |
|                                                                                                              | <b>18</b> Grants payable . . . . .                                                                                                               |                                                                                                                      |                |                       |
|                                                                                                              | <b>19</b> Deferred revenue . . . . .                                                                                                             |                                                                                                                      |                |                       |
|                                                                                                              | <b>20</b> Loans from officers, directors, trustees, and other disqualified persons                                                               |                                                                                                                      |                |                       |
|                                                                                                              | <b>21</b> Mortgages and other notes payable (attach schedule). . . . .                                                                           |                                                                                                                      |                |                       |
|                                                                                                              | <b>22</b> Other liabilities (describe ▶ _____)                                                                                                   |                                                                                                                      |                |                       |
|                                                                                                              | <b>23</b> <b>Total liabilities</b> (add lines 17 through 22) . . . . .                                                                           | 0                                                                                                                    | 0              |                       |
| Net Assets or Fund Balances                                                                                  | <b>Foundations that follow FASB ASC 958, check here</b> ▶ <input type="checkbox"/><br><b>and complete lines 24, 25, 29 and 30.</b>               |                                                                                                                      |                |                       |
|                                                                                                              | <b>24</b> Net assets without donor restrictions . . . . .                                                                                        |                                                                                                                      |                |                       |
|                                                                                                              | <b>25</b> Net assets with donor restrictions . . . . .                                                                                           |                                                                                                                      |                |                       |
|                                                                                                              | <b>Foundations that do not follow FASB ASC 958, check here</b> ▶ <input checked="" type="checkbox"/><br><b>and complete lines 26 through 30.</b> |                                                                                                                      |                |                       |
|                                                                                                              | <b>26</b> Capital stock, trust principal, or current funds . . . . .                                                                             | 669,802                                                                                                              | 669,802        |                       |
|                                                                                                              | <b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund                                                                         | 0                                                                                                                    | 0              |                       |
|                                                                                                              | <b>28</b> Retained earnings, accumulated income, endowment, or other funds                                                                       | 16,919,867                                                                                                           | 19,958,883     |                       |
|                                                                                                              | <b>29</b> <b>Total net assets or fund balances</b> (see instructions) . . . . .                                                                  | 17,589,669                                                                                                           | 20,628,685     |                       |
| <b>30</b> <b>Total liabilities and net assets/fund balances</b> (see instructions) .                         | 17,589,669                                                                                                                                       | 20,628,685                                                                                                           |                |                       |

**Part III Analysis of Changes in Net Assets or Fund Balances**

|                                                                                                                                                                             |          |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . . | <b>1</b> | 17,589,669 |
| <b>2</b> Enter amount from Part I, line 27a . . . . .                                                                                                                       | <b>2</b> | 440,660    |
| <b>3</b> Other increases not included in line 2 (itemize) ▶ _____                                                                                                           | <b>3</b> | 2,598,356  |
| <b>4</b> Add lines 1, 2, and 3 . . . . .                                                                                                                                    | <b>4</b> | 20,628,685 |
| <b>5</b> Decreases not included in line 2 (itemize) ▶ _____                                                                                                                 | <b>5</b> | 0          |
| <b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .                                                              | <b>6</b> | 20,628,685 |

**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)<br>How acquired<br>P—Purchase<br>D—Donation | (c)<br>Date acquired<br>(mo., day, yr.) | (d)<br>Date sold<br>(mo., day, yr.) |
|------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------|-----------------------------------------|-------------------------------------|
| <b>1 a</b> Publicly Traded Securities                                                                                              |  | P                                               |                                         |                                     |
| <b>b</b> Capital Gains Dividends                                                                                                   |  | P                                               |                                         |                                     |
| <b>c</b>                                                                                                                           |  |                                                 |                                         |                                     |
| <b>d</b>                                                                                                                           |  |                                                 |                                         |                                     |
| <b>e</b>                                                                                                                           |  |                                                 |                                         |                                     |

| (e)<br>Gross sales price | (f)<br>Depreciation allowed<br>(or allowable) | (g)<br>Cost or other basis<br>plus expense of sale | (h)<br>Gain or (loss)<br>(e) plus (f) minus (g) |
|--------------------------|-----------------------------------------------|----------------------------------------------------|-------------------------------------------------|
| <b>a</b> 4,025,804       |                                               | 3,088,406                                          | 937,398                                         |
| <b>b</b> 37,705          |                                               |                                                    | 37,705                                          |
| <b>c</b>                 |                                               |                                                    |                                                 |
| <b>d</b>                 |                                               |                                                    |                                                 |
| <b>e</b>                 |                                               |                                                    |                                                 |

| Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 |                                         |                                                    | (l)<br>Gains (Col. (h) gain minus<br>col. (k), but not less than -0-) or<br>Losses (from col.(h)) |
|---------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------|---------------------------------------------------------------------------------------------------|
| (i)<br>F.M.V. as of 12/31/69                                                                | (j)<br>Adjusted basis<br>as of 12/31/69 | (k)<br>Excess of col. (i)<br>over col. (j), if any |                                                                                                   |
| <b>a</b>                                                                                    |                                         |                                                    | 937,398                                                                                           |
| <b>b</b>                                                                                    |                                         |                                                    | 37,705                                                                                            |
| <b>c</b>                                                                                    |                                         |                                                    |                                                                                                   |
| <b>d</b>                                                                                    |                                         |                                                    |                                                                                                   |
| <b>e</b>                                                                                    |                                         |                                                    |                                                                                                   |

|          |                                                                                                                                                                                                               |                                                                                           |          |         |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------|---------|
| <b>2</b> | Capital gain net income or (net capital loss)                                                                                                                                                                 | {<br>If gain, also enter in Part I, line 7<br>If (loss), enter -0- in Part I, line 7<br>} | <b>2</b> | 975,103 |
| <b>3</b> | Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):<br>If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0-<br>in Part I, line 8<br>. . . . . |                                                                                           | <b>3</b> |         |

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income****SECTION 4940(e) REPEALED ON DECEMBER 20, 2019 - DO NOT COMPLETE**

|                             |                 |                 |                 |  |
|-----------------------------|-----------------|-----------------|-----------------|--|
| <b>1</b> Reserved           |                 |                 |                 |  |
| (a)<br>Reserved             | (b)<br>Reserved | (c)<br>Reserved | (d)<br>Reserved |  |
|                             |                 |                 |                 |  |
|                             |                 |                 |                 |  |
|                             |                 |                 |                 |  |
|                             |                 |                 |                 |  |
|                             |                 |                 |                 |  |
| <b>2</b> Reserved . . . . . |                 |                 | <b>2</b>        |  |
| <b>3</b> Reserved . . . . . |                 |                 | <b>3</b>        |  |
| <b>4</b> Reserved . . . . . |                 |                 | <b>4</b>        |  |
| <b>5</b> Reserved . . . . . |                 |                 | <b>5</b>        |  |
| <b>6</b> Reserved . . . . . |                 |                 | <b>6</b>        |  |
| <b>7</b> Reserved . . . . . |                 |                 | <b>7</b>        |  |
| <b>8</b> Reserved , . . . . |                 |                 | <b>8</b>        |  |

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

|           |                                                                                                                                                                                                                                     |           |        |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1a</b> | Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1.<br>Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions) |           |        |
| <b>b</b>  | Reserved.                                                                                                                                                                                                                           | <b>1</b>  | 16,337 |
| <b>c</b>  | All other domestic foundations enter 1.39% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)                                                                                                          |           |        |
| <b>2</b>  | Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)                                                                                                                           | <b>2</b>  | 0      |
| <b>3</b>  | Add lines 1 and 2.                                                                                                                                                                                                                  | <b>3</b>  | 16,337 |
| <b>4</b>  | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)                                                                                                                         | <b>4</b>  | 0      |
| <b>5</b>  | <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-.                                                                                                                                     | <b>5</b>  | 16,337 |
| <b>6</b>  | Credits/Payments:                                                                                                                                                                                                                   |           |        |
| <b>a</b>  | 2020 estimated tax payments and 2019 overpayment credited to 2020                                                                                                                                                                   | <b>6a</b> | 10,856 |
| <b>b</b>  | Exempt foreign organizations—tax withheld at source                                                                                                                                                                                 | <b>6b</b> | 0      |
| <b>c</b>  | Tax paid with application for extension of time to file (Form 8868)                                                                                                                                                                 | <b>6c</b> | 0      |
| <b>d</b>  | Backup withholding erroneously withheld                                                                                                                                                                                             | <b>6d</b> | 0      |
| <b>7</b>  | Total credits and payments. Add lines 6a through 6d.                                                                                                                                                                                | <b>7</b>  | 10,856 |
| <b>8</b>  | Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.                                                                                                           | <b>8</b>  | 0      |
| <b>9</b>  | <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> .                                                                                                                                       | <b>9</b>  | 5,481  |
| <b>10</b> | <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> .                                                                                                                           | <b>10</b> |        |
| <b>11</b> | Enter the amount of line 10 to be: <b>Credited to 2021 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>                                                                                          | <b>11</b> |        |

**Part VII-A Statements Regarding Activities**

|                                                                                                                                                                                                                                                                                                                                                          | Yes       | No  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>1a</b> 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?                                                                                                                                                                           | <b>1a</b> | No  |
| <b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition).<br><i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i> | <b>1b</b> | No  |
| <b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?                                                                                                                                                                                                                                                                                     | <b>1c</b> | No  |
| <b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:<br><b>(1)</b> On the foundation. <input type="text"/> \$ <u>0</u> <b>(2)</b> On foundation managers. <input type="text"/> \$ <u>0</u>                                                                                                        |           |     |
| <b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="text"/> \$ <u>0</u>                                                                                                                                                                          |           |     |
| <b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS?<br><i>If "Yes," attach a detailed description of the activities.</i>                                                                                                                                                                            | <b>2</b>  | No  |
| <b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>                                                                                                               | <b>3</b>  | No  |
| <b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                                                                                                    | <b>4a</b> | No  |
| <b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?                                                                                                                                                                                                                                                                         | <b>4b</b> |     |
| <b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year?<br><i>If "Yes," attach the statement required by General Instruction T.</i>                                                                                                                                                                      | <b>5</b>  | No  |
| <b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:<br>• By language in the governing instrument, or<br>• 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?              | <b>6</b>  | Yes |
| <b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>                                                                                                                                                                                                       | <b>7</b>  | Yes |
| <b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions)<br><input type="text"/> ME                                                                                                                                                                                                                  |           |     |
| <b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>                                                                                                                             | <b>8b</b> | Yes |
| <b>9</b> 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 2020 or the taxable year beginning in 2020? See the instructions for Part XIV.<br><i>If "Yes," complete Part XIV</i>                                                                               | <b>9</b>  | No  |
| <b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>                                                                                                                                                                                                     | <b>10</b> | No  |

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

|           |                                                                                                                                                                                                   |           |            |           |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|-----------|
| <b>11</b> | 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. . . . .   | <b>11</b> |            | <b>No</b> |
| <b>12</b> | 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 . . . . . | <b>12</b> |            | <b>No</b> |
| <b>13</b> | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>www.elseiandwilliamvilesfoundation.org</u>               | <b>13</b> | <b>Yes</b> |           |
| <b>14</b> | The books are in care of ► <u>Mark L Johnston</u> Telephone no. ► <u>(207) 622-1124</u>                                                                                                           |           |            |           |

Located at ► PO Box 319 Augusta ME ZIP+4 ► 043320319

|           |                                                                                                                                                                                                     |                          |            |           |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------|-----------|
| <b>15</b> | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here . . . . .                                                                                 | <input type="checkbox"/> |            |           |
|           | and enter the amount of tax-exempt interest received or accrued during the year . . . . .                                                                                                           | ► <b>15</b>              |            |           |
| <b>16</b> | At any time during calendar year 2020, 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? . . . . . | <b>16</b>                | <b>Yes</b> | <b>No</b> |
|           | See the instructions for exceptions and filing requirements for FinCEN Form 114. 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.**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Yes</b> | <b>No</b> |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>1a</b> | During the year did the foundation (either directly or indirectly):                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |           |
|           | (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                                                                                                                                                                                               |            |           |
|           | (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                                                                                                                                                             |            |           |
|           | (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                                                                                                                                                                                           |            |           |
|           | (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                                                                                                                 |            |           |
|           | (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                                                                                                                              |            |           |
|           | (6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                    |            |           |
| <b>b</b>  | If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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 . . . . .                                                                                                                                                                                                                                                                      | <b>1b</b>  | <b>No</b> |
|           | Organizations relying on a current notice regarding disaster assistance check here. . . . . ► <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                   |            |           |
| <b>c</b>  | 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 2020? . . . . .                                                                                                                                                                                                                                                                                                        | <b>1c</b>  | <b>No</b> |
| <b>2</b>  | 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)):                                                                                                                                                                                                                                                                                                                           |            |           |
| <b>a</b>  | At the end of tax year 2020, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2020? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," list the years ► 20____, 20____, 20____, 20____                                                                                                                                                                                                             |            |           |
| <b>b</b>  | Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions.) . . . . .                                                                                                                                                                          | <b>2b</b>  |           |
| <b>c</b>  | If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here.<br>► 20____, 20____, 20____, 20____                                                                                                                                                                                                                                                                                                                                              |            |           |
| <b>3a</b> | Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                                                                                                                                                                 |            |           |
| <b>b</b>  | If "Yes," did it have excess business holdings in 2020 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 2020.) . . . . . | <b>3b</b>  |           |
| <b>4a</b> | Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?                                                                                                                                                                                                                                                                                                                                                                                          | <b>4a</b>  | <b>No</b> |
| <b>b</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 2020?                                                                                                                                                                                                                                                                        | <b>4b</b>  | <b>No</b> |

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

|           |                                                                                                                                                                                                                                                      |                                                                     |            |           |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------|-----------|
| <b>5a</b> | During the year did the foundation pay or incur any amount to:                                                                                                                                                                                       |                                                                     | <b>Yes</b> | <b>No</b> |
| (1)       | Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?                                                                                                                                                                | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| (2)       | Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? . . . . .                                                                                            | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| (3)       | Provide a grant to an individual for travel, study, or other similar purposes?                                                                                                                                                                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| (4)       | Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions. . . . .                                                                                                         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . .                                                                          | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| <b>b</b>  | If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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 . . . . .               |                                                                     | <b>5b</b>  |           |
|           | Organizations relying on a current notice regarding disaster assistance check here. . . . .                                                                       | <input type="checkbox"/>                                            |            |           |
| <b>c</b>  | 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? . . . . .<br>If "Yes," attach the statement required by Regulations section 53.4945–5(d). | <input type="checkbox"/> Yes <input type="checkbox"/> No            |            |           |
| <b>6a</b> | Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .                                                                                                            | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| <b>b</b>  | Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .<br>If "Yes" to 6b, file Form 8870.                                                                                              |                                                                     | <b>6b</b>  | <b>No</b> |
| <b>7a</b> | At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? . . . . .                                                                                                                                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |
| <b>b</b>  | If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .                                                                                                                                  |                                                                     | <b>7b</b>  |           |
| <b>8</b>  | Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year? . . . . .                                                                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |            |           |

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

|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------|
| <b>1 List all officers, directors, trustees, foundation managers and their compensation. See instructions</b>                                            |                                                                  |                                                  |                                                                              |                                              |
| <b>(a)</b> Name and address                                                                                                                              | <b>(b)</b> Title, and average hours per week devoted to position | <b>(c)</b> Compensation (If not paid, enter -0-) | <b>(d)</b> Contributions to employee benefit plans and deferred compensation | <b>(e)</b> Expense account, other allowances |
| See Additional Data Table                                                                                                                                |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
| <b>2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."</b>                      |                                                                  |                                                  |                                                                              |                                              |
| <b>(a)</b> Name and address of each employee paid more than \$50,000                                                                                     | <b>(b)</b> Title, and average hours per week devoted to position | <b>(c)</b> Compensation                          | <b>(d)</b> Contributions to employee benefit plans and deferred compensation | <b>(e)</b> Expense account, other allowances |
| NONE                                                                                                                                                     |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
|                                                                                                                                                          |                                                                  |                                                  |                                                                              |                                              |
| <b>Total</b> number of other employees paid over \$50,000. . . . .  |                                                                  |                                                  |                                                                              | <b>0</b>                                     |

**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                                                                                       |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
|                                                                                            |                     |                  |
| <b>Total</b> number of others receiving over \$50,000 for professional services. . . . . ► |                     | 0                |

**Part IX-A Summary of Direct Charitable Activities**

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

|                                                                                                                                                                                       | Expenses |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> The Elsie & William Viles Foundation owns and maintains property located on Stone Street in Augusta, Maine that is available for use by not for profit organizations at no   | 149,270  |
| <b>2</b> charge. Organizations whose mission includes conservation, education, animal protection/welfare, and/or promote and preserve Maine history and culture are given priority in | 0        |
| <b>3</b> scheduling the space. Activities and programs include seminars, meetings, retreats, workshops, symposia, and fundraising events.                                             | 0        |
| <b>4</b>                                                                                                                                                                              |          |
|                                                                                                                                                                                       |          |
|                                                                                                                                                                                       |          |

**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 |
|-------------------------------------------------------------------------------------------------------------------|--------|
| <b>1</b>                                                                                                          |        |
|                                                                                                                   |        |
|                                                                                                                   |        |
| <b>2</b>                                                                                                          |        |
|                                                                                                                   |        |
|                                                                                                                   |        |
| All other program-related investments. See instructions.                                                          |        |
| <b>3</b>                                                                                                          |        |
|                                                                                                                   |        |
|                                                                                                                   |        |
| <b>Total.</b> Add lines 1 through 3 . . . . . ►                                                                   | 0      |

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

|          |                                                                                                                     |           |            |
|----------|---------------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>1</b> | Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:         |           |            |
| <b>a</b> | Average monthly fair market value of securities. . . . .                                                            | <b>1a</b> | 17,258,557 |
| <b>b</b> | Average of monthly cash balances. . . . .                                                                           | <b>1b</b> | 531,471    |
| <b>c</b> | Fair market value of all other assets (see instructions). . . . .                                                   | <b>1c</b> | 0          |
| <b>d</b> | <b>Total</b> (add lines 1a, b, and c). . . . .                                                                      | <b>1d</b> | 17,790,028 |
| <b>e</b> | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .  | <b>1e</b> | 0          |
| <b>2</b> | Acquisition indebtedness applicable to line 1 assets. . . . .                                                       | <b>2</b>  | 0          |
| <b>3</b> | Subtract line 2 from line 1d. . . . .                                                                               | <b>3</b>  | 17,790,028 |
| <b>4</b> | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) . . . . . | <b>4</b>  | 757,481    |
| <b>5</b> | <b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4         | <b>5</b>  | 17,032,547 |
| <b>6</b> | <b>Minimum investment return.</b> Enter 5% of line 5. . . . .                                                       | <b>6</b>  | 851,627    |

**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.)

|           |                                                                                                                    |           |         |
|-----------|--------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>1</b>  | Minimum investment return from Part X, line 6. . . . .                                                             | <b>1</b>  | 851,627 |
| <b>2a</b> | Tax on investment income for 2020 from Part VI, line 5. . . . .                                                    | <b>2a</b> | 16,337  |
| <b>b</b>  | Income tax for 2020. (This does not include the tax from Part VI.). . . . .                                        | <b>2b</b> |         |
| <b>c</b>  | Add lines 2a and 2b. . . . .                                                                                       | <b>2c</b> | 16,337  |
| <b>3</b>  | Distributable amount before adjustments. Subtract line 2c from line 1. . . . .                                     | <b>3</b>  | 835,290 |
| <b>4</b>  | Recoveries of amounts treated as qualifying distributions. . . . .                                                 | <b>4</b>  | 0       |
| <b>5</b>  | Add lines 3 and 4. . . . .                                                                                         | <b>5</b>  | 835,290 |
| <b>6</b>  | Deduction from distributable amount (see instructions). . . . .                                                    | <b>6</b>  | 0       |
| <b>7</b>  | <b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1. . . . . | <b>7</b>  | 835,290 |

**Part XII Qualifying Distributions** (see instructions)

|          |                                                                                                                                                              |           |         |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>1</b> | Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:                                                                   |           |         |
| <b>a</b> | Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26. . . . .                                                                         | <b>1a</b> | 835,170 |
| <b>b</b> | Program-related investments—total from Part IX-B. . . . .                                                                                                    | <b>1b</b> | 0       |
| <b>2</b> | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. . . . .                                           | <b>2</b>  | 30,362  |
| <b>3</b> | Amounts set aside for specific charitable projects that satisfy the:                                                                                         |           |         |
| <b>a</b> | Suitability test (prior IRS approval required). . . . .                                                                                                      | <b>3a</b> |         |
| <b>b</b> | Cash distribution test (attach the required schedule). . . . .                                                                                               | <b>3b</b> |         |
| <b>4</b> | <b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4                                            | <b>4</b>  | 865,532 |
| <b>5</b> | 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. . . . . | <b>5</b>  | 0       |
| <b>6</b> | <b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .                                                                               | <b>6</b>  | 865,532 |

**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)<br>Corpus | (b)<br>Years prior to 2019 | (c)<br>2019 | (d)<br>2020 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------|-------------|-------------|
| <b>1</b> Distributable amount for 2020 from Part XI, line 7                                                                                                                                |               |                            |             | 835,290     |
| <b>2</b> Undistributed income, if any, as of the end of 2020:                                                                                                                              |               |                            |             |             |
| <b>a</b> Enter amount for 2019 only. . . . .                                                                                                                                               |               |                            | 0           |             |
| <b>b</b> Total for prior years: 20____, 20____, 20____                                                                                                                                     |               | 0                          |             |             |
| <b>3</b> Excess distributions carryover, if any, to 2020:                                                                                                                                  |               |                            |             |             |
| <b>a</b> From 2015. . . . .                                                                                                                                                                |               |                            |             |             |
| <b>b</b> From 2016. . . . .                                                                                                                                                                |               |                            |             |             |
| <b>c</b> From 2017. . . . .                                                                                                                                                                |               |                            |             |             |
| <b>d</b> From 2018. . . . .                                                                                                                                                                |               |                            |             |             |
| <b>e</b> From 2019. . . . .                                                                                                                                                                |               |                            |             | 8,766       |
| <b>f</b> <b>Total</b> of lines 3a through e. . . . .                                                                                                                                       | 8,766         |                            |             |             |
| <b>4</b> Qualifying distributions for 2020 from Part XII, line 4: ► \$ 865,532                                                                                                             |               |                            |             |             |
| <b>a</b> Applied to 2019, but not more than line 2a                                                                                                                                        |               |                            | 0           |             |
| <b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .                                                                                      |               | 0                          |             |             |
| <b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .                                                                                              | 153,250       |                            |             |             |
| <b>d</b> Applied to 2020 distributable amount. . . . .                                                                                                                                     |               |                            |             | 712,282     |
| <b>e</b> Remaining amount distributed out of corpus                                                                                                                                        | 0             |                            |             |             |
| <b>5</b> Excess distributions carryover applied to 2020.<br>(If an amount appears in column (d), the same amount must be shown in column (a).)                                             | 8,766         |                            |             | 8,766       |
| <b>6</b> <b>Enter the net total of each column as indicated below:</b>                                                                                                                     |               |                            |             |             |
| <b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5                                                                                                                                 | 153,250       |                            |             |             |
| <b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b. . . . .                                                                                                         |               | 0                          |             |             |
| <b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . . |               | 0                          |             |             |
| <b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions. . . . .                                                                                                           |               | 0                          |             |             |
| <b>e</b> Undistributed income for 2019. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .                                                                            |               |                            | 0           |             |
| <b>f</b> Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020. . . . .                                                              |               |                            |             | 114,242     |
| <b>7</b> 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). . . . .       | 153,250       |                            |             |             |
| <b>8</b> Excess distributions carryover from 2015 not applied on line 5 or line 7 (see instructions). . . . .                                                                              | 0             |                            |             |             |
| <b>9</b> <b>Excess distributions carryover to 2021.</b><br>Subtract lines 7 and 8 from line 6a. . . . .                                                                                    | 0             |                            |             |             |
| <b>10</b> Analysis of line 9:                                                                                                                                                              |               |                            |             |             |
| <b>a</b> Excess from 2016. . . . .                                                                                                                                                         |               |                            |             |             |
| <b>b</b> Excess from 2017. . . . .                                                                                                                                                         |               |                            |             |             |
| <b>c</b> Excess from 2018. . . . .                                                                                                                                                         |               |                            |             |             |
| <b>d</b> Excess from 2019. . . . .                                                                                                                                                         |               |                            |             |             |
| <b>e</b> Excess from 2020. . . . .                                                                                                                                                         |               |                            |             |             |

**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 2020, 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) 2020 | (b) 2019      | (c) 2018 | (d) 2017 |           |
| <b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .                      |          |               |          |          |           |
| <b>b</b> 85% of line 2a . . . . .                                                                                                                                  |          |               |          |          |           |
| <b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .                                                                             |          |               |          |          |           |
| <b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .                                                           |          |               |          |          |           |
| <b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .                                   |          |               |          |          |           |
| <b>3</b> Complete 3a, b, or c for the alternative test relied upon:                                                                                                |          |               |          |          |           |
| <b>a</b> "Assets" alternative test—enter:                                                                                                                          |          |               |          |          |           |
| <b>(1)</b> Value of all assets . . . . .                                                                                                                           |          |               |          |          |           |
| <b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)                                                                                               |          |               |          |          |           |
| <b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .                                |          |               |          |          |           |
| <b>c</b> "Support" alternative test—enter:                                                                                                                         |          |               |          |          |           |
| <b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . . |          |               |          |          |           |
| <b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .                                       |          |               |          |          |           |
| <b>(3)</b> Largest amount of support from an exempt organization                                                                                                   |          |               |          |          |           |
| <b>(4)</b> Gross investment income                                                                                                                                 |          |               |          |          |           |

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

**Part XV**

**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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

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

Patricia A West  
Elsie and William Viles Foundation  
PO Box 319  
Augusta, ME 043320319  
(207) 622-1124  
info@elsieandwilliamvilesfoundation.org

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

The application form, submission materials, and other application information can be found at [www.elsieandwilliamvilesfoundation.org](http://www.elsieandwilliamvilesfoundation.org).

**c** Any submission deadlines:

See 2(b) above

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

See 2(b) above

**Part XV** **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

| Recipient                                                         | If recipient is an individual,<br>show any relationship to<br>any foundation manager<br>or substantial contributor | Foundation<br>status of<br>recipient | Purpose of grant or<br>contribution | Amount  |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|---------|
| Name and address (home or business)                               |                                                                                                                    |                                      |                                     |         |
| <b>a</b> <i>Paid during the year</i><br>See Additional Data Table |                                                                                                                    |                                      |                                     |         |
| <b>Total</b> . . . . .                                            |                                                                                                                    |                                      | ▶ <b>3a</b>                         | 685,900 |
| <b>b</b> <i>Approved for future payment</i>                       |                                                                                                                    |                                      |                                     |         |
|                                                                   |                                                                                                                    |                                      |                                     |         |
| <b>Total</b> . . . . .                                            |                                                                                                                    |                                      | ▶ <b>3b</b>                         | 0       |

| Unrelated business income                                                              |               | Excluded by section 512, 513, or 514 |               | (e)<br>Related or exempt<br>function income<br>(See instructions.) |
|----------------------------------------------------------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------------------------------------|
| (a)<br>Business code                                                                   | (b)<br>Amount | (c)<br>Exclusion code                | (d)<br>Amount |                                                                    |
| Enter gross amounts unless otherwise indicated.                                        |               |                                      |               |                                                                    |
| <b>1</b> Program service revenue:                                                      |               |                                      |               |                                                                    |
| a _____                                                                                |               |                                      |               |                                                                    |
| b _____                                                                                |               |                                      |               |                                                                    |
| c _____                                                                                |               |                                      |               |                                                                    |
| d _____                                                                                |               |                                      |               |                                                                    |
| e _____                                                                                |               |                                      |               |                                                                    |
| f _____                                                                                |               |                                      |               |                                                                    |
| g Fees and contracts from government agencies                                          |               |                                      |               |                                                                    |
| <b>2</b> Membership dues and assessments. . . .                                        |               |                                      |               |                                                                    |
| <b>3</b> Interest on savings and temporary cash investments . . . . .                  |               |                                      |               |                                                                    |
| <b>4</b> Dividends and interest from securities. . . . 14 281,551                      |               |                                      |               |                                                                    |
| <b>5</b> Net rental income or (loss) from real estate:                                 |               |                                      |               |                                                                    |
| a Debt-financed property. . . . .                                                      |               |                                      |               |                                                                    |
| b Not debt-financed property. . . . .                                                  |               |                                      |               |                                                                    |
| <b>6</b> Net rental income or (loss) from personal property                            |               |                                      |               |                                                                    |
| <b>7</b> Other investment income. . . . .                                              |               |                                      |               |                                                                    |
| <b>8</b> Gain or (loss) from sales of assets other than inventory . . . . . 18 975,103 |               |                                      |               |                                                                    |
| <b>9</b> Net income or (loss) from special events:                                     |               |                                      |               |                                                                    |
| <b>10</b> Gross profit or (loss) from sales of inventory                               |               |                                      |               |                                                                    |
| <b>11</b> Other revenue:                                                               |               |                                      |               |                                                                    |
| a Miscellaneous income _____                                                           |               | 01                                   | 1,602         |                                                                    |
| b _____                                                                                |               |                                      |               |                                                                    |
| c _____                                                                                |               |                                      |               |                                                                    |
| d _____                                                                                |               |                                      |               |                                                                    |
| e _____                                                                                |               |                                      |               |                                                                    |
| <b>12</b> Subtotal. Add columns (b), (d), and (e). . . . . 0 1,258,256 0               |               |                                      |               |                                                                    |
| <b>13</b> Total. Add line 12, columns (b), (d), and (e). . . . . 13 1,258,256          |               |                                      |               |                                                                    |

(See worksheet in line 13 instructions to verify calculations.)

[illegible]

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

|                                                                                                                                                                                                                                                                                                                                                                                                                     |  |              |            |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|------------|-----------|
| <b>1</b> Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?                                                                                                                                                                    |  |              | <b>Yes</b> | <b>No</b> |
| <b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:                                                                                                                                                                                                                                                                                                                         |  |              |            |           |
| <b>(1)</b> Cash. . . . .                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>1a(1)</b> |            | <b>No</b> |
| <b>(2)</b> Other assets. . . . .                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>1a(2)</b> |            | <b>No</b> |
| <b>b</b> Other transactions:                                                                                                                                                                                                                                                                                                                                                                                        |  |              |            |           |
| <b>(1)</b> Sales of assets to a noncharitable exempt organization. . . . .                                                                                                                                                                                                                                                                                                                                          |  | <b>1b(1)</b> |            | <b>No</b> |
| <b>(2)</b> Purchases of assets from a noncharitable exempt organization. . . . .                                                                                                                                                                                                                                                                                                                                    |  | <b>1b(2)</b> |            | <b>No</b> |
| <b>(3)</b> Rental of facilities, equipment, or other assets. . . . .                                                                                                                                                                                                                                                                                                                                                |  | <b>1b(3)</b> |            | <b>No</b> |
| <b>(4)</b> Reimbursement arrangements. . . . .                                                                                                                                                                                                                                                                                                                                                                      |  | <b>1b(4)</b> |            | <b>No</b> |
| <b>(5)</b> Loans or loan guarantees. . . . .                                                                                                                                                                                                                                                                                                                                                                        |  | <b>1b(5)</b> |            | <b>No</b> |
| <b>(6)</b> Performance of services or membership or fundraising solicitations. . . . .                                                                                                                                                                                                                                                                                                                              |  | <b>1b(6)</b> |            | <b>No</b> |
| <b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees. . . . .                                                                                                                                                                                                                                                                                                                  |  | <b>1c</b>    |            | <b>No</b> |
| <b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</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 <b>(d)</b> the value of the goods, other assets, or services received. |  |              |            |           |

[illegible]

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (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 |
|                                              |                          |                                 |
|                                              |                          |                                 |
|                                              |                          |                                 |
|                                              |                          |                                 |

|                  |                                                                                                                                                                                                                                                                                                                        |               |                |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|
| <b>Sign Here</b> | 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. |               |                |
|                  | *****                                                                                                                                                                                                                                                                                                                  | 2021-09-14    | *****          |
|                  | _____<br>Signature of officer or trustee                                                                                                                                                                                                                                                                               | _____<br>Date | _____<br>Title |

May the IRS discuss this return with the preparer shown below  
 (see instr.) ☒ **Yes** ☐ **No**

|                                       |                                                |                      |            |                                                 |                          |
|---------------------------------------|------------------------------------------------|----------------------|------------|-------------------------------------------------|--------------------------|
| <b>Paid<br/>Preparer<br/>Use Only</b> | Print/Type preparer's name                     | Preparer's Signature | Date       | Check if self-employed <input type="checkbox"/> | PTIN                     |
|                                       | E Drew Cheney                                  |                      | 2021-09-14 |                                                 | P00182972                |
|                                       | Firm's name ▶ BAKER NEWMAN & NOYES LLC         |                      |            |                                                 | Firm's EIN ▶ 01-0494526  |
|                                       | Firm's address ▶ BOX 507<br>PORTLAND, ME 04112 |                      |            |                                                 | Phone no. (207) 879-2100 |

| Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation |                                                           |                                           |                                                                       |                                       |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|---------------------------------------|
| (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 |
| Paul R Abbey                                                                                                     | Director<br>0.25                                          | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Maribeth Canning                                                                                                 | Director<br>0.25                                          | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| William N Lund                                                                                                   | Director<br>0.25                                          | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Bernard P Slofer                                                                                                 | Director<br>0.25                                          | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Warren E Winslow Jr                                                                                              | Director<br>0.25                                          | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Patricia A West                                                                                                  | Exec. Director/Director<br>30.00                          | 36,000                                    | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Daniel E Wathen                                                                                                  | President/Director<br>1.00                                | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Marianna P Liddell                                                                                               | Secretary/Legal<br>Counsel<br>1.00                        | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |
| Mark L Johnston                                                                                                  | Treasurer/Director<br>1.00                                | 0                                         | 0                                                                     | 0                                     |
| PO Box 319<br>Augusta, ME 043320319                                                                              |                                                           |                                           |                                                                       |                                       |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                   |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution  | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                   |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                   |         |
| Augusta Food Bank161 Mt Vernon Ave<br>Augusta, ME 04330                                                  | N/A                                                                                                       | PC                             | Purchase Food                     | 15,000  |
| Boys and Girls Clubs of Kennebec Valley<br>14 Pray Street<br>Gardiner, ME 04345                          | N/A                                                                                                       | PC                             | Capital Campaign for New Facility | 25,000  |
| Children's Center Earely Intervention and Family Support<br>1 Alden Avenue<br>Augusta, ME 04330          | N/A                                                                                                       | PC                             | Expansion                         | 25,000  |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                   | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| City of Augusta16 Cony Street<br>Augusta, ME 04330                                                       | N/A                                                                                                       | GOV                            | Payment in lieu of taxes         | 18,300  |
| Coastal Maine Botanical Gardens Inc<br>PO Box 234<br>Boothbay, ME 045370234                              | N/A                                                                                                       | PC                             | General operating support        | 5,000   |
| Cony High School60 Pierce Drive<br>Augusta, ME 04330                                                     | N/A                                                                                                       | GOV                            | Scholarship support              | 70,000  |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                   |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution  | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                   |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                   |         |
| Daughters of the American Revolution<br>57 Cottle Road<br>Manchester, ME 04351                           | N/A                                                                                                       | PC                             | Plaques                           | 1,200   |
| Foundation for Maine's Community Colleges<br>54 Lighthouse Circle<br>South Portland, ME 04106            | N/A                                                                                                       | PC                             | Scholarship at Kennebec Valley CC | 21,000  |
| Friends of Baxter State ParkPO Box 322<br>Belfast, ME 04915                                              | N/A                                                                                                       | PC                             | General operating support         | 5,000   |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                   | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| Humane Society of Waterville<br>100 Webb Road<br>Waterville, ME 04901                                    | N/A                                                                                                       | PC                             | Angel Foster program             | 5,000   |
| Kennebec Historical SocietyPO Box 5582<br>Augusta, ME 04330                                              | N/A                                                                                                       | PC                             | General operating support        | 8,000   |
| Kennebec Valley Humane Society<br>10 Pet Haven Lane<br>Augusta, ME 04330                                 | N/A                                                                                                       | PC                             | General operating support        | 126,400 |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| Kennebec Youth Symphony<br>PO Box 604<br>Augusta, ME 04330                                               | N/A                                                                                                       | PC                             | General Operating Support        | 3,000   |
| Lifelight Foundation<br>PO Box 899 13 Main Street 2nd Floor<br>Camden, ME 04843                          | N/A                                                                                                       | PC                             | New helicopter                   | 5,000   |
| Maine State Museum<br>State House Station 83<br>Augusta, ME 043330083                                    | N/A                                                                                                       | GOV                            | General operating support        | 63,200  |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| MaineGeneral Health<br>6 East Chestnut Street<br>Augusta, ME 04330                                       | N/A                                                                                                       | PC                             | General operating support        | 126,400 |
| Mid-Coast Health Net<br>22 White St Ste 201<br>Rockland, ME 04841                                        | N/A                                                                                                       | PC                             | Supplies for Dental Care         | 2,000   |
| Nature Conservancy Maine<br>14 Maine Street<br>Brunswick, ME 04011                                       | N/A                                                                                                       | PC                             | General Operating Support        | 5,000   |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| Peace Ridge Sanctuary<br>1111 Littlefield Road<br>Brooks, ME 04901                                       | N/A                                                                                                       | PC                             | New Building                     | 5,000   |
| Pineland Suzuki SchoolPO Box 604<br>Manchester, ME 04351                                                 | N/A                                                                                                       | PC                             | Scholarship for Music Lessons    | 3,000   |
| South Parish Congregational Church<br>9 Church Street<br>Augusta, ME 04330                               | N/A                                                                                                       | PC                             | General operating support        | 63,200  |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

| Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment |                                                                                                           |                                |                                  |         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------|
| Recipient                                                                                                | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount  |
| Name and address (home or business)                                                                      |                                                                                                           |                                |                                  |         |
| <b>a</b> <i>Paid during the year</i>                                                                     |                                                                                                           |                                |                                  |         |
| Victoria Mansion109 Danforth Street<br>Portland, ME 041014504                                            | N/A                                                                                                       | PC                             | Restoration Work                 | 10,000  |
| Viles Arboretum<br>PO Box 344 153 Hospital Street<br>Augusta, ME 04332                                   | N/A                                                                                                       | PC                             | General operating support        | 63,200  |
| Winthrop Historical SocietyPO Box 33<br>Winthrop, ME 04364                                               | N/A                                                                                                       | PC                             | Building Repairs                 | 12,000  |
| <b>Total . . . . . ▶ 3a</b>                                                                              |                                                                                                           |                                |                                  | 685,900 |

**TY 2020 Accounting Fees Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

| Category        | Amount | Net Investment<br>Income | Adjusted Net<br>Income | Disbursements<br>for Charitable<br>Purposes |
|-----------------|--------|--------------------------|------------------------|---------------------------------------------|
| Accounting Fees | 8,600  | 2,475                    |                        | 6,125                                       |

**TY 2020 Cash Deemed Charitable Explanation Statement**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

**Explanation:** Total cash deemed held for charitable activities is determined by adding (a) 1.5% of checking, savings, and investments accounts other than the Foundation's Capital Improvement Account (\$259,379) and (b) the entire balance of the Capital Improvement Account (\$498,102). The Capital Improvement account is used by the Foundation solely to make repairs and required improvements to the Foundation's property, which is designated for charitable activities and use.

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

# TY 2020 Depreciation Schedule

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer  
**EIN:** 22-3089641

Depreciation Schedule

| 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 |
|-----------------------------------------|---------------|---------------------|---------------------------|--------------------|--------------------------|-------------------------------------|-----------------------|---------------------|---------------------------------|
| Building Improvements FY14              | 2014-01-02    | 124,751             | 21,060                    | SL                 | 39.0000000000000         | 3,199                               | 0                     |                     |                                 |
| Building                                | 2014-01-02    | 750,000             | 126,604                   | SL                 | 39.0000000000000         | 19,231                              | 0                     |                     |                                 |
| Building Improvements FY15              | 2015-01-02    | 119,623             | 17,124                    | SL                 | 39.0000000000000         | 3,067                               | 0                     |                     |                                 |
| Land Improvements                       | 2015-07-24    | 124,437             | 41,480                    | SL                 | 15.0000000000000         | 8,296                               | 0                     |                     |                                 |
| Building-65 Stone Stret                 | 2016-05-16    | 360,400             | 38,504                    | SL                 | 39.0000000000000         | 9,241                               | 0                     |                     |                                 |
| Building Improvements FY16              | 2016-01-02    | 53,710              | 6,311                     | SL                 | 39.0000000000000         | 1,377                               | 0                     |                     |                                 |
| Land 65 Stone Street                    | 2016-05-16    | 229,400             |                           | L                  |                          | 0                                   | 0                     |                     |                                 |
| Shutters                                | 2016-11-10    | 14,527              | 7,781                     | SL                 | 7.0000000000000          | 2,075                               | 0                     |                     |                                 |
| Drapes                                  | 2016-08-25    | 3,255               | 1,821                     | SL                 | 7.0000000000000          | 465                                 | 0                     |                     |                                 |
| Rug                                     | 2017-02-23    | 4,589               | 2,241                     | SL                 | 7.0000000000000          | 656                                 | 0                     |                     |                                 |
| Portraits                               | 2017-02-23    | 8,636               | 4,216                     | SL                 | 7.0000000000000          | 1,234                               | 0                     |                     |                                 |
| New boilers and electrical improvements | 2016-10-06    | 39,709              | 3,902                     | SL                 | 39.0000000000000         | 1,018                               | 0                     |                     |                                 |
| Insulation                              | 2017-07-10    | 9,665               | 765                       | SL                 | 39.0000000000000         | 248                                 | 0                     |                     |                                 |
| Land improvements                       | 2018-01-31    | 11,544              | 1,925                     | SL                 | 15.0000000000000         | 770                                 | 0                     |                     |                                 |
| Building Improvements FY17              | 2018-01-31    | 33,200              | 2,128                     | SL                 | 39.0000000000000         | 851                                 | 0                     |                     |                                 |
| Window inserts                          | 2019-01-31    | 3,050               | 654                       | SL                 | 7.0000000000000          | 436                                 | 0                     |                     |                                 |
| Utility vehicle                         | 2020-09-14    | 11,800              |                           | SL                 | 5.0000000000000          | 2,163                               | 0                     |                     |                                 |
| Buried utility                          | 2021-03-18    | 12,062              |                           | SL                 | 15.0000000000000         | 268                                 | 0                     |                     |                                 |
| Resurface driveway                      | 2021-06-04    | 6,500               |                           | SL                 | 15.0000000000000         | 72                                  | 0                     |                     |                                 |

**TY 2020 Distribution from Corpus Election**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

**Election:** Form 990-PFElection Under Regulations Section 53.4942(a) - 3(d)  
(2) to treat excess qualifying distributions as distributed out of  
Corpus. I, Patricia A. West, Executive Director/Director of the  
Elsie & William Viles Foundation, in my capacity as such, do  
hereby elect to treat \$153,250 of qualifying distributions made  
during the fiscal year ended July 31, 2021 as distributed out of  
corpus. Patricia A. West, Executive Director/Director Elsie & William  
Viles Foundation

## TY 2020 Investments Corporate Bonds Schedule

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

### Investments Corporate Bonds Schedule

| Name of Bond                            | End of Year Book Value | End of Year Fair Market Value |
|-----------------------------------------|------------------------|-------------------------------|
| 100000 units Morgan Stanley 2.625%      | 100,692                | 100,692                       |
| 100000 units Roper Technologie 2.8%     | 100,751                | 100,751                       |
| 100000 units PNC Funding Corp 3.3%      | 101,550                | 101,550                       |
| 100000 units Santander Holding 3.7%     | 101,780                | 101,780                       |
| 100000 units Booking Holdings 2.75%     | 103,752                | 103,752                       |
| 100000 units United Parcel Ser 2.5%     | 103,496                | 103,496                       |
| 50000 units Glaxo Smith Kline CA 3%     | 53,392                 | 53,392                        |
| 100000 units Nextera Energy 3.25%       | 106,622                | 106,622                       |
| 100000 units Regions Finl Cor 2.25%     | 104,754                | 104,754                       |
| 100000 units Juniper Networks 1.2%      | 100,246                | 100,246                       |
| 100000 units Apple Inc 0.7%             | 99,402                 | 99,402                        |
| 50000 units Citigroup Inc 3.2%          | 54,506                 | 54,506                        |
| 50000 units Deltona FL Util 0.438%      | 49,973                 | 49,973                        |
| 25000 units Alphabet Inc 3.375%         | 26,935                 | 26,935                        |
| 50000 units Amazon.com Inc 2.8%         | 53,259                 | 53,259                        |
| 25000 units Apple Inc 3.25%             | 27,523                 | 27,523                        |
| 75000 units Bank of America Corp 3.248% | 81,564                 | 81,564                        |
| 85000 units Berkshire Hathaway 3%       | 86,866                 | 86,866                        |
| 75000 units Blackrock Inc 3.5%          | 81,095                 | 81,095                        |
| 75000 units CME Group Inc 3%            | 77,318                 | 77,318                        |

**Investments Corporate Bonds Schedule**

| <b>Name of Bond</b>                     | <b>End of Year Book Value</b> | <b>End of Year Fair Market Value</b> |
|-----------------------------------------|-------------------------------|--------------------------------------|
| 75000 units Cisco Systems Inc 2.2%      | 77,838                        | 77,838                               |
| 50000 units Coca-Cola 2.125%            | 52,355                        | 52,355                               |
| 35000 units General Electric 3.1%       | 36,374                        | 36,374                               |
| 75000 units Home Depot Inc 2.7%         | 77,564                        | 77,564                               |
| 75000 units Intel Corp 2.7%             | 77,530                        | 77,530                               |
| 25000 units JP Morgan Chase 3.3%        | 27,435                        | 27,435                               |
| 65000 units JP Morgan Chase 3.25%       | 67,112                        | 67,112                               |
| 35000 units Microsoft Corp 2.375%       | 35,344                        | 35,344                               |
| 25000 units Microsoft Corp 3.3%         | 27,904                        | 27,904                               |
| 30000 units Microsoft Corp 3.625%       | 32,123                        | 32,123                               |
| 40000 units PEP 2.75%                   | 42,853                        | 42,853                               |
| 65000 units PNC Financial Services 3.3% | 66,008                        | 66,008                               |
| 25000 units Pepsico Inc 3%              | 25,042                        | 25,042                               |
| 30000 units Rio Tinto Fin USA 3.75%     | 33,166                        | 33,166                               |
| 50000 units Salesforce.com Inc 3.7%     | 57,113                        | 57,113                               |
| 45000 units Visa Inc 1.9%               | 46,838                        | 46,838                               |
| 50000 units Wal-Mart Stores Inc 2.55%   | 51,697                        | 51,697                               |
| 25000 units Wells Fargo Co 3.55%        | 27,586                        | 27,586                               |
| 125000 units FHLB .7%                   | 123,878                       | 123,878                              |
| 60000 units FHLB 1.6%                   | 60,519                        | 60,519                               |

**Investments Corporate Bonds Schedule**

| <b>Name of Bond</b>                                  | <b>End of Year Book Value</b> | <b>End of Year Fair Market Value</b> |
|------------------------------------------------------|-------------------------------|--------------------------------------|
| 40000 units FHLB 2.05%                               | 40,349                        | 40,349                               |
| 100000 units FHLB 2.15%                              | 100,310                       | 100,310                              |
| 120000 units FNMA .87%                               | 118,686                       | 118,686                              |
| 110000 units FNMA 1.25%                              | 108,473                       | 108,473                              |
| 165000 units Freddie Mac .5%                         | 164,139                       | 164,139                              |
| 95000 units US Treasury 2.125%                       | 95,059                        | 95,059                               |
| 21210.113 units Eaton Vance Floating Rate            | 186,437                       | 186,437                              |
| 28704.426 units Principal Preferred Securities Instl | 302,832                       | 302,832                              |
| 3094.892 units Eaton Vance Floating Rate             | 27,204                        | 27,204                               |
| 4215.398 units Principal Preferred Securities Instl  | 44,472                        | 44,472                               |
| 9047.705 units Dodge & Cox Income Fund               | 130,739                       | 130,739                              |
| 1512.122 units Guggenheim Total Return Bond          | 44,381                        | 44,381                               |
| 12905.245 units Fidelity Intermediate Bond Fund      | 145,442                       | 145,442                              |

**TY 2020 Investments Corporate Stock Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer  
**EIN:** 22-3089641

**Investments Corporation Stock Schedule**

| Name of Stock                        | End of Year Book Value | End of Year Fair Market Value |
|--------------------------------------|------------------------|-------------------------------|
| 1000 units Activision Blizzard       | 83,620                 | 83,620                        |
| 900 units Akamai Technologies Inc    | 107,928                | 107,928                       |
| 50 units Alphabet Inc                | 134,726                | 134,726                       |
| 45 units Amazon.com Inc              | 149,742                | 149,742                       |
| 485 units American Water Works       | 82,503                 | 82,503                        |
| 675 units Ametek Inc                 | 93,859                 | 93,859                        |
| 1600 units Amphenol Corp             | 115,984                | 115,984                       |
| 1200 units Apple Inc                 | 175,032                | 175,032                       |
| 375 units Berkshire Hathaway Class B | 104,359                | 104,359                       |
| 1350 units Borg Warner Inc           | 66,123                 | 66,123                        |
| 1200 units Cerner Corp               | 96,468                 | 96,468                        |
| 550 units Chubb Ltd                  | 92,807                 | 92,807                        |
| 455 units CME Group Inc              | 96,519                 | 96,519                        |
| 300 units Constellation Brands       | 67,302                 | 67,302                        |
| 425 units Danaher Corp               | 126,433                | 126,433                       |
| 700 units Eaton Corp PLC             | 110,635                | 110,635                       |
| 345 units Facebook Inc               | 122,923                | 122,923                       |
| 300 units Home Depot Inc             | 98,457                 | 98,457                        |
| 225 units Intuit Inc                 | 119,243                | 119,243                       |
| 350 units Linde PLC                  | 107,586                | 107,586                       |
| 750 units McCormick & Co Inc         | 63,127                 | 63,127                        |
| 675 units Medtronic PLC              | 88,634                 | 88,634                        |
| 975 units Merck & Co Inc             | 74,948                 | 74,948                        |
| 525 units Microchip Technology       | 75,138                 | 75,138                        |
| 500 units Microsoft Corp             | 142,455                | 142,455                       |
| 400 units The Middleby Corp          | 76,596                 | 76,596                        |
| 960 units Nextera Energy Inc         | 74,784                 | 74,784                        |
| 415 units Nordson Corp               | 93,844                 | 93,844                        |
| 350 units Palo Alto Networks         | 139,668                | 139,668                       |
| 450 units Pepsico Inc                | 70,628                 | 70,628                        |

## Investments Corporation Stock Schedule

| Name of Stock                          | End of Year Book Value | End of Year Fair Market Value |
|----------------------------------------|------------------------|-------------------------------|
| 1000 units Phillips 66                 | 73,430                 | 73,430                        |
| 500 units Procter & Gamble             | 71,115                 | 71,115                        |
| 625 units Qualcomm Inc                 | 93,625                 | 93,625                        |
| 1150 units Raytheon Technologies       | 99,993                 | 99,993                        |
| 1350 units SEI Investments Co          | 82,080                 | 82,080                        |
| 375 units Sherwin Williams Co          | 109,136                | 109,136                       |
| 195 units Teleflex Inc                 | 77,499                 | 77,499                        |
| 150 units Thermo Fisher Scientific     | 81,002                 | 81,002                        |
| 1175 units TJX Companies Inc           | 80,852                 | 80,852                        |
| 2100 units US Bancorp                  | 116,634                | 116,634                       |
| 500 units Visa Inc                     | 123,195                | 123,195                       |
| 500 units Walt Disney Co               | 88,010                 | 88,010                        |
| 357 units Abbvie Inc                   | 41,519                 | 41,519                        |
| 115 units Adobe Sys Inc                | 71,487                 | 71,487                        |
| 45 units Alphabet Inc - Class A        | 121,254                | 121,254                       |
| 34 units Alphabet Inc - Class C        | 91,950                 | 91,950                        |
| 62 units Amazon.com Inc                | 206,311                | 206,311                       |
| 185 units American Tower Corporation   | 52,318                 | 52,318                        |
| 156 units Ameriprise Financial Inc     | 40,179                 | 40,179                        |
| 2160 units Apple Inc                   | 315,058                | 315,058                       |
| 169 units Berkshire Hathaway - Class B | 47,031                 | 47,031                        |
| 30 units Booking Holdings Inc          | 65,348                 | 65,348                        |
| 180 units Broadcom Inc                 | 87,372                 | 87,372                        |
| 372 units Caterpillar Inc              | 76,911                 | 76,911                        |
| 307 units Chubb Ltd                    | 51,803                 | 51,803                        |
| 970 units Cisco Systems Inc.           | 53,709                 | 53,709                        |
| 785 units Conoco Phillips              | 44,007                 | 44,007                        |
| 185 units Costco Wholesale Corp        | 79,498                 | 79,498                        |
| 222 units Danaher Corp                 | 66,043                 | 66,043                        |
| 330 units Digital Realty Trust Inc     | 50,873                 | 50,873                        |

## Investments Corporation Stock Schedule

| Name of Stock                          | End of Year Book Value | End of Year Fair Market Value |
|----------------------------------------|------------------------|-------------------------------|
| 956 units Dow Inc                      | 59,425                 | 59,425                        |
| 384 units Ecolab Inc                   | 84,798                 | 84,798                        |
| 980 units Exxon Mobil Corp             | 56,419                 | 56,419                        |
| 175 units Facebook Inc                 | 62,353                 | 62,353                        |
| 3355 units Ford Motor Co               | 46,802                 | 46,802                        |
| 415 units Fortive Corp                 | 30,154                 | 30,154                        |
| 270 units Home Depot Inc               | 88,611                 | 88,611                        |
| 183 units Honeywell Intl Inc           | 42,784                 | 42,784                        |
| 519 units JP Morgan Chase & Co         | 78,774                 | 78,774                        |
| 1700 units KeyCorp                     | 33,422                 | 33,422                        |
| 195 units McDonald's Corp              | 47,328                 | 47,328                        |
| 950 units Merck & Co Inc               | 73,027                 | 73,027                        |
| 1120 units Microsoft Corp              | 319,099                | 319,099                       |
| 70 units Netflix Inc.                  | 36,230                 | 36,230                        |
| 150 units Northrop Grumman Corp        | 54,453                 | 54,453                        |
| 251 units PNC Financial Services Group | 45,785                 | 45,785                        |
| 150 units Paypal Holdings Inc          | 41,330                 | 41,330                        |
| 400 units PepiCo Inc                   | 62,780                 | 62,780                        |
| 230 units Procter & Gamble Co          | 32,713                 | 32,713                        |
| 757 units Raytheon Technologies Corp   | 65,821                 | 65,821                        |
| 230 units Salesforce.com Inc           | 55,644                 | 55,644                        |
| 465 units Starbucks Corp               | 56,465                 | 56,465                        |
| 485 units TE Connectivity LTD          | 71,523                 | 71,523                        |
| 185 units Thermo Fisher Scientific Inc | 99,902                 | 99,902                        |
| 325 units Union Pacific Corp           | 71,097                 | 71,097                        |
| 260 units UnitedHealth Group Inc.      | 107,177                | 107,177                       |
| 1125 units Verizon Communications Inc  | 62,753                 | 62,753                        |
| 410 units Visa Inc                     | 101,020                | 101,020                       |
| 335 units Walmart Inc                  | 47,754                 | 47,754                        |
| 490 units Walt Disney Co               | 86,250                 | 86,250                        |

## Investments Corporation Stock Schedule

| Name of Stock                         | End of Year Book Value | End of Year Fair Market Value |
|---------------------------------------|------------------------|-------------------------------|
| 405 units Eaton Corp PLC              | 64,010                 | 64,010                        |
| 559 units Medtronic PLC               | 73,402                 | 73,402                        |
| 52 units Abbvie Inc                   | 6,048                  | 6,048                         |
| 17 units Adobe Sys Inc                | 10,568                 | 10,568                        |
| 11 units Alphabet Inc - Class C       | 29,749                 | 29,749                        |
| 9 units Amazon.com Inc                | 29,948                 | 29,948                        |
| 20 units American Tower Corporation   | 5,656                  | 5,656                         |
| 22 units Ameriprise Financial Inc     | 5,666                  | 5,666                         |
| 340 units Apple Inc                   | 49,592                 | 49,592                        |
| 24 units Berkshire Hathaway - Class B | 6,679                  | 6,679                         |
| 4 units Booking Holdings Inc          | 8,713                  | 8,713                         |
| 25 units Broadcom Inc                 | 12,135                 | 12,135                        |
| 54 units Caterpillar Inc              | 11,165                 | 11,165                        |
| 44 units Chubb LTD                    | 7,425                  | 7,425                         |
| 155 units Cisco Systems Inc           | 8,582                  | 8,582                         |
| 115 units Conoco Phillips             | 6,447                  | 6,447                         |
| 25 units Costco Wholesale Corp        | 10,743                 | 10,743                        |
| 32 units Danaher Cor[                 | 9,520                  | 9,520                         |
| 50 units Digital Realty Trust Inc     | 7,708                  | 7,708                         |
| 138 units Dow Inc                     | 8,578                  | 8,578                         |
| 55 units Ecolab Inc                   | 12,146                 | 12,146                        |
| 145 units Exxon Mobil Corp            | 8,348                  | 8,348                         |
| 30 units Facebook Inc                 | 10,689                 | 10,689                        |
| 460 units Ford Motor Co               | 6,417                  | 6,417                         |
| 60 units Fortive Corp                 | 4,360                  | 4,360                         |
| 40 units Home Depot Inc               | 13,128                 | 13,128                        |
| 26 units Honeywell Intl Inc           | 6,079                  | 6,079                         |
| 74 units JP Morgan Chase & Co         | 11,232                 | 11,232                        |
| 243 units KeyCorp                     | 4,777                  | 4,777                         |
| 30 units McDonald's Corp              | 7,281                  | 7,281                         |

## Investments Corporation Stock Schedule

| Name of Stock                         | End of Year Book Value | End of Year Fair Market Value |
|---------------------------------------|------------------------|-------------------------------|
| 145 units Merck & Co                  | 11,146                 | 11,146                        |
| 150 units Microsoft Corp              | 42,736                 | 42,736                        |
| 10 units Netflix Inc                  | 5,176                  | 5,176                         |
| 20 units Northrop Grumman Corp        | 7,260                  | 7,260                         |
| 36 units PNC Financial Services Group | 6,567                  | 6,567                         |
| 20 units Paypal Holdings Inc          | 5,511                  | 5,511                         |
| 60 units PepsiCo Inc                  | 9,417                  | 9,417                         |
| 35 units Procter & Gamble Co          | 4,978                  | 4,978                         |
| 107 units Raytheon Technologies Corp  | 9,304                  | 9,304                         |
| 35 units Salesforce.com Inc           | 8,468                  | 8,468                         |
| 68 units Starbucks Corp               | 8,257                  | 8,257                         |
| 70 units TE Connectivity LTD          | 10,323                 | 10,323                        |
| 29 units Thermo Fisher Scientific Inc | 15,660                 | 15,660                        |
| 45 units Union Pacific Corp           | 9,844                  | 9,844                         |
| 30 units United Health Group Inc      | 12,367                 | 12,367                        |
| 165 units Verizon Communications Inc  | 9,204                  | 9,204                         |
| 60 units Visa Inc                     | 14,783                 | 14,783                        |
| 50 units Walmart Inc                  | 7,127                  | 7,127                         |
| 52 units Walt Disney Co               | 9,153                  | 9,153                         |
| 60 units Eaton Corp PLC               | 9,483                  | 9,483                         |
| 86 units Medtronic PLC                | 11,293                 | 11,293                        |

**TY 2020 Investments - Other Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer  
**EIN:** 22-3089641

**Investments Other Schedule 2**

| Category/ Item                                           | Listed at Cost or FMV | Book Value | End of Year Fair Market Value |
|----------------------------------------------------------|-----------------------|------------|-------------------------------|
| 7725 units IQ Hedge Multi-Strategy                       | FMV                   | 248,359    | 248,359                       |
| 19210 units iShares S&P GSCI                             | FMV                   | 313,123    | 313,123                       |
| 700 units SPDR S&P Biotech ETF                           | FMV                   | 86,387     | 86,387                        |
| 5112 units Vanguard FTSE All World                       | FMV                   | 319,449    | 319,449                       |
| 5990 units Vanguard FTSE Emerging                        | FMV                   | 306,149    | 306,149                       |
| 2920 units Vanguard Real Estate                          | FMV                   | 310,367    | 310,367                       |
| 98096.708 units Artisan International                    | FMV                   | 338,670    | 338,670                       |
| 12225.283 units Goldman Sachs Emerging                   | FMV                   | 378,495    | 378,495                       |
| 5379.973 units American Europacific Growth               | FMV                   | 373,962    | 373,962                       |
| 4564.395 units Invesco Oppenheimer Developing Markets    | FMV                   | 238,855    | 238,855                       |
| 5145.607 units Clearbridge Intl Growth Fund              | FMV                   | 363,280    | 363,280                       |
| 12406.067 units Touchstone Sands Cap Emg Mrkts Growth Fd | FMV                   | 270,948    | 270,948                       |
| 5282.248 units T Rowe Price Mid-Cap Growth               | FMV                   | 670,264    | 670,264                       |
| 9358.967 units MFS Mid Cap Value Fund                    | FMV                   | 294,340    | 294,340                       |
| 5545.682 units Delaware Small Cap Value Instl            | FMV                   | 429,901    | 429,901                       |
| 5881.589 units Cohen & Steers Instl Realty               | FMV                   | 320,488    | 320,488                       |
| 769.967 units American Europacific Growth                | FMV                   | 53,520     | 53,520                        |
| 653.160 units Invesco Oppenheimer Developing Markets     | FMV                   | 34,180     | 34,180                        |
| 750.879 units Clearbridge Intl Growth Fund               | FMV                   | 53,012     | 53,012                        |
| 1775.296 units Touchstone Sands Cap Emg Mrkts Growth Fd  | FMV                   | 38,772     | 38,772                        |
| 745.891 units T Rowe Price Mid-Cap Growth                | FMV                   | 94,646     | 94,646                        |
| 1339.027 units MFS Mid Cap Value Fund                    | FMV                   | 42,112     | 42,112                        |
| 792.975 units Delaware Small Cap Value Instl             | FMV                   | 61,471     | 61,471                        |
| 841.499 units Cohen & Steers Instl Realty                | FMV                   | 45,853     | 45,853                        |

# TY 2020 Land, Etc. Schedule

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer  
**EIN:** 22-3089641

| Category / Item                         | Cost / Other Basis | Accumulated Depreciation | Book Value | End of Year Fair Market Value |
|-----------------------------------------|--------------------|--------------------------|------------|-------------------------------|
| Building Improvements FY14              | 124,751            | 24,259                   | 100,492    |                               |
| Building                                | 750,000            | 145,835                  | 604,165    |                               |
| Building Improvements FY15              | 119,623            | 20,191                   | 99,432     |                               |
| Land Improvements                       | 124,437            | 49,776                   | 74,661     |                               |
| Building-65 Stone Stret                 | 360,400            | 47,745                   | 312,655    |                               |
| Building Improvements FY16              | 53,710             | 7,688                    | 46,022     |                               |
| Land 65 Stone Street                    | 229,400            | 0                        | 229,400    |                               |
| Shutters                                | 14,527             | 9,856                    | 4,671      |                               |
| Drapes                                  | 3,255              | 2,286                    | 969        |                               |
| Rug                                     | 4,589              | 2,897                    | 1,692      |                               |
| Portraits                               | 8,636              | 5,450                    | 3,186      |                               |
| New boilers and electrical improvements | 39,709             | 4,920                    | 34,789     |                               |
| Insulation                              | 9,665              | 1,013                    | 8,652      |                               |
| Land improvements                       | 11,544             | 2,695                    | 8,849      |                               |
| Building Improvements FY17              | 33,200             | 2,979                    | 30,221     |                               |
| Window inserts                          | 3,050              | 1,090                    | 1,960      |                               |
| Utility vehicle                         | 11,800             | 2,163                    | 9,637      |                               |
| Buried utility                          | 12,062             | 268                      | 11,794     |                               |
| Resurface driveway                      | 6,500              | 72                       | 6,428      |                               |

# TY 2020 Legal Fees Schedule

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

| Category   | Amount | Net Investment<br>Income | Adjusted Net<br>Income | Disbursements<br>for Charitable<br>Purposes |
|------------|--------|--------------------------|------------------------|---------------------------------------------|
| Legal Fees | 1,342  | 0                        |                        | 1,342                                       |

**TY 2020 Other Expenses Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

**Other Expenses Schedule**

| Description     | Revenue and<br>Expenses per<br>Books | Net Investment<br>Income | Adjusted Net<br>Income | Disbursements for<br>Charitable<br>Purposes |
|-----------------|--------------------------------------|--------------------------|------------------------|---------------------------------------------|
| Office Expenses | 4,358                                | 0                        |                        | 4,358                                       |
| Insurance       | 2,083                                | 0                        |                        | 2,083                                       |
| Miscellaneous   | 563                                  | 0                        |                        | 563                                         |

## TY 2020 Other Income Schedule

**Name:** Elsie & William Viles Foundation  
 c/o Mark L Johnston Treasurer  
**EIN:** 22-3089641

### Other Income Schedule

| Description          | Revenue And<br>Expenses Per Books | Net Investment<br>Income | Adjusted Net Income |
|----------------------|-----------------------------------|--------------------------|---------------------|
| Miscellaneous income | 1,602                             |                          | 1,602               |

**TY 2020 Other Increases Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

**Other Increases Schedule**

| Description      | Amount    |
|------------------|-----------|
| Unrealized Gains | 2,598,356 |

**TY 2020 Other Professional Fees Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

| Category                   | Amount | Net Investment<br>Income | Adjusted Net<br>Income | Disbursements<br>for Charitable<br>Purposes |
|----------------------------|--------|--------------------------|------------------------|---------------------------------------------|
| Investment Management Fees | 76,187 | 76,187                   |                        | 0                                           |

**TY 2020 Taxes Schedule**

**Name:** Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**EIN:** 22-3089641

**Taxes Schedule**

| Category      | Amount | Net Investment<br>Income | Adjusted Net<br>Income | Disbursements<br>for Charitable<br>Purposes |
|---------------|--------|--------------------------|------------------------|---------------------------------------------|
| Excise Tax    | 0      | 0                        |                        | 0                                           |
| Foreign Taxes | 759    | 759                      |                        | 0                                           |
| Payroll Tax   | 2,754  | 138                      |                        | 2,616                                       |

|                                                                                                                  |                                                                                                                                                                                     |                                                     |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>Schedule B</b><br>(Form 990, 990-EZ, or 990-PF)<br><br>Department of the Treasury<br>Internal Revenue Service | <b>Schedule of Contributors</b><br><br>▶ Attach to Form 990, 990-EZ, or 990-PF.<br>▶ Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information. | OMB No. 1545-0047<br><br><b>2020</b>                |
|                                                                                                                  | Name of the organization<br>Elsie & William Viles Foundation<br>c/o Mark L Johnston Treasurer                                                                                       | <b>Employer identification number</b><br>22-3089641 |

Organization type (check one):

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

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

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, 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<sup>1</sup>/<sub>3</sub>% 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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
Elsie & William Viles Foundation  
c/o Mark L Johnston Treasurer

**Employer identification number**  
22-3089641

**Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                                                | (c)<br>Total contributions | (d)<br>Type of contribution                                                                                                                                                              |
|------------|--------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          | Elsie P Viles Irrevocable Trust<br>c/o Spinnaker Trust 123 Free Street<br>Portland, ME 041127160 | \$ 153,250                 | <input checked="" type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.) |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |
|            |                                                                                                  | \$                         | <input type="checkbox"/> <b>Person</b><br><input type="checkbox"/> <b>Payroll</b><br><input type="checkbox"/> <b>Noncash</b><br>(Complete Part II for noncash contributions.)            |

|                                                                                           |                                              |
|-------------------------------------------------------------------------------------------|----------------------------------------------|
| Name of organization<br>Elsie & William Viles Foundation<br>c/o Mark L Johnston Treasurer | Employer identification number<br>22-3089641 |
|-------------------------------------------------------------------------------------------|----------------------------------------------|

| Part II Noncash Property  |                                                                                                                                                   |                                                |                      |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------|
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given<br><small>(see instructions). Use duplicate copies of Part II if additional space is needed.</small> | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |
| (a)<br>No. from<br>Part I | (b)<br>Description of noncash property given                                                                                                      | (c)<br>FMV (or estimate)<br>(See instructions) | (d)<br>Date received |
| -                         |                                                                                                                                                   | \$                                             |                      |

Employer identification number

22-3089641

**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)<br>No. from<br>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)<br>No. from<br>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)<br>No. from<br>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)<br>No. from<br>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)<br>No. from<br>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 |                                     |
|                           | _____                                 | _____                                    |                                     |
|                           | _____                                 | _____                                    |                                     |
|                           | _____                                 | _____                                    |                                     |