Budget Information Form CY2020

This form must be filled out in its entirety. In addition, proof of non-profit status must be submitted with the completed form. Failure to provide requested information may affect consideration of your application. Agency: White Mountain Community Health Center
Mailing Address: 298 White Mtn Hwy, Conway, NH 3818-4204
Contact Person: Kenneth Porter, (aka: JR) Telephone: 603-447-8900 X321
Title: Executive Director
We are a (Check one or more): Private, Non-Profit: Charitable Foundation:
Other:501 (c) 3 Explain briefly:Copy Included at End of package
IRS Status: Exempt Federal ID #: 02-0358715 (IRC Section Number) Amount of Funds Requested: \$ 1,855.00
Type of Request: Purchase of Service X Outright Grant:
<u>Purpose for which funds are requested</u> : White Mountain Community Health Center (WMCHC), non-profit healthcare entity, offers a sliding fee scale which provides access to healthcare funds who might otherwise be excluded due to financial issues. Town funds help covoperating expenses incurred in providing healthcare services to residents of Effingham.
Patients who have the new insurance through the Affordable Care Act are assisted with high deductibles. WMCHC will continue to provide healthcare for many patients who have Medica coverage, which only reimburses a portion of the cost of their care.
Are Other Funds Available For This Purpose? No
If other agencies perform same or similar services within area, why are town funds requested

olicy Making Body: Board of Directors: X	Advisory Committ	tee: Other:
Board Officers, Names/Titles and Addresses:	List Provided - A	Attachment "A"
Organizations Purpose: The goal of WMCHC related support services for uninsured and provides a critical safety net in our local healthcare for financial reasons. WMCHC, as in the immediate area to offer a sliding fee scare at the lower end of the spectrum. Because local employers and employees. Our sliding who might otherwise be excluded due to final	d under insured residenthealthcare system. Note and anon-profit healthcare ale. In our primarily touse of high costs, insurant fee scale provides acc	ents of our area. WMCHC o child or adult is refused e entity, is the only practice rist-based economy, wages ance can be out of reach for
Service Area: <u>Northern Carroll County and</u>	d Western Maine	
State accreditation, licenses, permits, etc. requi CLIA (Clinical Laboratory Improvement A New Hampshire Board of Pharmacy		



Board Roster at June 2019

Name, Office	Profession, place of work	Town
Mackie, Christen	Camp and Operations Director	Fryeburg, ME
President	Geneva Point Center	
Bella, Jen	Licensed Clinical Social Worker	Denmark, ME
Vice President	Self-employed	
Zakon, Angela Treasurer	Senior Accountant Leone, McDonnell & Roberts	Center Conway, NH
Carter, Amy Secretary	Librarian Cook Memorial Library	Tamworth, NH
Arsenault, Patricia	Student Licensed nurse/phlebotomist	Tamworth, NH
Champagne, Peter	District Manager White Mountain Subways LLC	Madison, NH
Gemmiti, Jamie	Photographer Conway Daily Sun	Conway, NH
Newton, Betty	Sales/Marketing (retired) Edy's Grand Ice Cream/Nestle	Conway, NH
Rowe, Elizabeth	HR Director Squam Lakes Natural Science Center	Tamworth, NH
Leonard, Leslie, Ex-Officio	Attorney Cooper Cargill Chant	Intervale, NH

affing: Number of employees by classification (i.e., 2 clerical, 1 professional, 1 administrative, etc.)
4 - Administrative 7 - Administrative
15 - Medical Professional 4 - Dental Professional
3 - Other Professional 7 - Other
Cost of one unit of service? \$\frac{8}{2} \frac{8659.00}{2} \frac{\text{Patient}}{\text{Patient}}\$ (1 unit of service = 1 child care day, 1 nursing hour, 1 counseling hour, etc.) If not computed by unit of service, list what value of service is and how it was computed:
Fiscal year on which Agency operates is:
Period for which funds are being requested: <u>Jan 1, 2020</u> to <u>Dec 31, 2020</u>
umber of Effingham Clients Served in Previous Year:68
Number of Effingham Clients Projected for Proposed Year: 70
Number of Total Clients Served in Previous Year: 2,593
Number of Total Clients Projected for Year: 2,663
Amount Charged to Clients (Include sliding scale schedule if applicable): RELATION AND STATE OF THE PROPERTY O
Please write or attach any additional data you feel may be of value in reviewing this application:



Sliding fee scale policy

To apply for our sliding fee scale, schedule a meeting with the Health Insurance Assistor. She will talk with you about your options for health coverage if you are not covered, and help you fill out a sliding fee scale application.

Bring the following to your appointment:

- Household income documentation, including:
 - · Your most recent paystub
 - · Paystubs from your spouse and others in your household
 - Documents showing other sources of income, such as rental income, self-employment, social security benefits, and others
 - Your most recent taxes
- Any documentation you have for previous Medicaid or Marketplace enrollment
- Information on any insurance offered to you or your spouse by an employer
- The sliding fee scale application with the first part filled in

Your household income and household size determine your fee scale level, which will reduce the cost of services you receive here that are not paid for by insurance. For the exact cost of services at each fee scale level, please see the page on cost of services. Family planning services are exempt and are available at fee scale levels regardless of fee scale application status.

Frequently Asked Questions about the sliding fee scale policy.

Sliding fee scale level	1	2	3	4	Family Planning Only	Full Fee
Federal Poverty Level (FPL) click on the link to calculate your FPL	100% or less	101% - 138%	139% - 168%	169% - 200%	201% - 250%	251% or more
Patient fee, percent of total bill	\$10 flat fee*	20%	40%	60%	80%	85%**

^{*}Except for family planning services, which are free for fee scale 1 patients.

^{**} Only if bill is paid in full at checkout.

A Narrative and Description of Our Services

White Mountain Community Health Center (WMCHC) is the result of a 2001 merger between two agencies. Both predecessor agencies had over a twenty-year history of serving their target populations of children from one agency and well women, including prenatal care from the other. Each had established an excellent reputation in the community for providing quality care which remains today. Since that time, we have expanded into primary care for adults, as well as other areas as outlined below. We are a 501(c)3 non-profit, and as of April of 2018 we are now a Federally-Qualified Health Center Look-Alike. We are overseen by a board of directors, the majority of whom are patients or parents of patients.

Mission Statement: White Mountain Community Health Center provides the community with affordable access to high-quality, compassionate, individualized healthcare and support services needed to achieve wellness.

Service Area: Carroll County, NH and Western Maine

The primary care program provides health services for adults. The clinical team includes a physician, nurse practitioners, a nurse, and medical assistants. The program provides treatment and diagnosis for patients ranging from routine physicals to sick visits.

The pediatric program concerns itself with the prevention of disease, early identification and treatment of physical and emotional conditions, immunizations and health education. The clinical team consists of a physician assistant, nurse, and medical assistant, with support from a physician. The team provides immunizations, regular physicals, sick visits, developmental assessments, hearing and vision screenings and other diagnostic tests and treatment.

The children's dental program opened at WMCHC in 2007. The program is staffed by a dentist, dental hygienist and dental assistant. Services are offered to children, teens and young adults through age 20. Program services include examinations and oral evaluations, hygiene education, cleanings, x-rays, fluoride treatments, sealants and fillings and restorative care.

The adult dental hygiene program began in the fall of 2016. The program is staffed by a dental hygienist and a dentist. Adults over age 21 receive dental hygiene services including cleanings, x-rays, exams, and hygiene education.

Family planning services assist women and their partners to develop an informed approach to maintaining their personal health and to make responsible decisions concerning the planning of their families. Services include well woman care, cervical cancer screening, screening and treatment for sexually transmitted diseases, birth control methods are supplied, pregnancy testing, pre-test and post-test HIV counseling and vasectomy counseling.

The prenatal program provides complete prenatal care from conception through the post-partum period. Medical care, social work and nutrition are offered. There is no other program providing prenatal care specifically for low-income families in Carroll County. The health center contracts with two part-time nurse midwives through Memorial Hospital.

A Narrative and Description of Our Services

The teen clinic offers free, confidential walk-in reproductive health services and other support for teenagers aged 14 through 21 every Thursday afternoon from 2:30 - 5:00 pm.

Social workers and a community health worker support patients in our pediatric, primary care, prenatal, and substance misuse treatment programs. Patients are connected with needed services such as fuel assistance and assisted with complicated family situations, care coordination, Medicaid applications, and other needs.

Mental health services: In 2007, a psychiatrist began consulting with WMCHC providers by providing monthly in-service education. We have a mental health counselor who meets with patients referred by their provider one day a week. We also have a student behavioral health counselor who can provide counseling to patients through Northern Human Services on site two days a week. Starting in 2015, we began screening patients at least once a year for substance misuse and depression and following a best practice protocol for short intervention and treatment when issues are identified.

Nutrition counseling: We offer nutrition counseling with a registered dietician to pediatric, primary care, and prenatal patients by referral from their provider.

Substance misuse treatment: In 2018 we began offering Medication-Assisted Treatment services to up to 30 patients addicted to opioids. The program is staffed by a team that includes our most senior nurse practitioner, a social worker, and a medical assistant. Patients come in weekly at first and meet with both the nurse practitioner and social worker to ensure they are receiving the support they need to be successful and are compliant with the program. Patients in the program see a counselor as well.

Health education is an imperative for WMCHC. All providers at the health center actively educate patients on important health issues including adult and childhood obesity, oral health, nutrition, infectious disease, chronic diseases, tobacco cessation (we provide smoking cessation counseling) and other important health issues. Two social workers meet with patients to provide information related to needed resources.

Affordable healthcare assistance is available to patients to help them apply for affordable health insurance programs including expanded Medicaid and the Health Insurance Marketplace. This is provided through a Certified Application Counselor (CAC), who provides free, one-on-one application assistance and follow-up support with appeals and understanding health insurance.

Funding

Financial support for WMCHC comes from many sources. We maximize our billing to health insurance plans and this as our main source of support. After that, our primary source of funding is program grants from New Hampshire's Maternal and Child Health Division of Health and Human Services, which has decreased substantially over the past decade.

Memorial Hospital provides funding in the form of community benefits which is both in-kind and cash donations.

Grants, town appropriations, fundraising and donations complete our support. We receive funds

A Narrative and Description of Our Services

from the following towns: Albany, Bartlett, Chatham, Conway, Eaton, Effingham, Freedom, Jackson, Madison, Ossipee, Tamworth and some Maine towns.

Measuring Success

The health center surveys patient satisfaction with questionnaires at least once a year. These results are utilized to make improvements and discussed with our board of directors. Our quality improvement committee assesses quality measures quarterly and ensures that we are meeting our goals.

Due to state grant funding we have many goals with benchmarks to measure and reach each year for each of our major programs. State teams do both financial and clinical audits each year. They provide written reports outlining our successes and any area needing improvement. As we make changes and continue to monitor these changes, we report back to the state.

How We Affect Effingham Residents

Our records consistently indicate that we serve between 60 and 75 Effingham residents annually. We provide affordable health care to everyone by offering care on a sliding fee scale, which can be used by both uninsured patients and insured patients with a deductible. Patients with the lowest incomes pay just \$10 a visit, and this can be waived on a case-by-case basis. We also have patient care funds for which residents are eligible (included in packet). The health center has wrap-around services that most health care practices do not provide as noted above.

Sources of Revenue: General Operation Income	
1. Patient Services Revenue	\$ _1,095,376
2. Other Revenue (PIH) ★	\$40,592
3. Interest & Misc Income +Other Revenues	\$31,034
4. Maternal & Child Health, New Hampshire DHHS	\$270,500
5. Town Appropriations	\$66,896
6. New Hampshire **Bi-State Navigator Program	\$9,957
7. Fund Raising & Donations	\$22,762
8. Memorial Hospital (MaineHealth)	\$80,000
9. Memorial Hospital (Maine Health)	\$59,004
10. Grants	\$113,628
*These (2) programs, PIH & Bi-State Navigator are no Longer available to us.	otal: \$ _1,789,749
Special program/project income (funds which mu maintenance of specific programs).	st be utilized for operation and/or
Specific Project & Purpose:_ #2. Partners in Health (PIH): // Dealing with chronic illnesses.	
Source & amount of funds: <u>State of NH</u> , <u>DHHS</u>	
Specific Project & Purpose: #6. Bi-State Navigator Progra	
Source & amount of funds: Bi-State PCA	
Other Town Funding: <u>Other Towns -Excluding Effingl</u>	nam \$ 66,523

Operations Expenses:	Previous	Current	Next
	Fiscal Year	Fiscal Year	Fiscal Year
Administrative Salaries		Attached	
Professional full time Staff Salaries		Audited	
Clerical Salaries		Income	
Consultant & part time Professionals Salaries	S	Statements	
Miscellaneous Salaries		& Budget	
(Please Explain on Reverse)		Data	
Employee Health & Retirement Benefits		Included	
Payroll Taxes		Page 5 Insert	
Operating Supplies			CANTE AND PROPERTY OF CONTRACT
Office Supplies			
Building Maintenance Supplies			
Audit			
Postage		exAARAARIIN ATOO EN COTORE III DO BUUN III TO BUUN ARAARIIN AIDEN AIDEN III TO BUUN ARAARIIN AIDEN ARAARIIN AIDEN AID	Nandinusini etni prina ripiani ni na
Telephone			
Utilities (heat & electric)			Name of the Association of the A
Transportation Expenses-Staff	ACCORDANCE OF THE PROPERTY OF	Westerna de minora per materia que a constituir de constituir de constituir de constituir de constituir de cons	
Conference Expenses			PP OF THE
Contingency/unanticipated expenses			
Professional Assoc. Membership fees, etc.	WILMAND WITH THE THREE T	WilderState Adviction in the State of the St	
Subscription & Publications			****
Capital Expenditures (specify below)			***************************************
Miscellaneous Expense (specify below)			
Categories unique to Your Agency (specify			
below)			Wheelstanesallanasanasanasanasanasanasanas
Total \$			Noncommonic de la contra de managina de la describación de la describa
Attach Financial Statements Income & Expe	n se		
# of Effingham Children (or Residents) and 68 (Residents)	% of Effingha 2.6% (of All I	•	or Residents)
# of participants starting / # of participants	•	The state of the s	CONTRACTOR OF THE PROPERTY OF
Prior Yr Request: 73 (Residents) Curr	and the same of th	t: 70 (Resider	nts)
Requirements for eligibility:	1		

White Mountain Community Health Center's services are open to anyone in the community. To be eligible for our sliding fee scale discounts, patients must provide income documentation showing that their household income is under 200% of the Federal Poverty Level (or 250% for Family Planning programs).

Last 2 Statements of Income (FY18 FY19) Budget Projections - FY20

		<u>Previous</u>		Current		Next FY
		FY18		FY19		FY20
		July 1, 2017 -		July 1, 2018 -		Annual
Support		June 30, 2018		June 30, 2019		Budget
Maternal & Child Health	\$	267,659	\$	270,500	\$	226,759 *
Town Appropriations	\$	67,243	\$	66,896	\$	63,600
State Approp -Incentives&Per Capita	\$	-			\$	12,470
Fed Approp -340B Pharma Prog	\$	-	\$	•	\$	107,100
Fund Raising	\$	17,718	\$	17,497	\$	17,497
Donations	\$	6,960	\$	5,265	\$	5,265
Memorial Contributed Svcs	\$	59,004	\$	59,004	\$	59,004
Memorial Cash Support	\$	80,000	\$	80,000	\$	80,000
Grants/ Restricted Funds	\$	113,962	\$	113,628	\$	141,426
Total Support	econotic or				**************************************	
• •	\$	612,546	\$	612,790	\$	713,121
	- Constitution		embermon			
	_	704 754	•	4 004 450	•	4 000 750
Medicaid	\$	761,754	\$	1,064,159	\$	1,209,753
Medicare	\$	100,241	\$	282,359	\$	164,359
Insurance	\$	299,815	\$	385,554	\$	402,904
Self Pay / Sliding Fee	\$	255,617	\$	242,497	\$	250,984
Contr Allowance/Free Care	\$	(641,609)	\$	(879,192)	\$	(917,000)
Revenues - Other	\$	92,396	\$	51,141	\$	690
Interest & F.M. Value Flux Rev	\$	17,840	\$	11,376	\$	10,952
Miscellaneous Income	\$	16,068	\$	19,066	\$	8,851
Total Revenues	\$	902,121	\$	1,176,959	\$	1,131,493
I otal Neveltues	di.	OV day the t	4	1,110,000	-	t y 1 or 1 y 4 or or
Total Support &Revenues	\$	1,514,666	\$	1,789,749	\$	1,844,614
•	Manufacture		CAMMINION	NOTICE DE LA CONTRACTOR	***************************************	
Expenses						And the second s
October	•	000 440	•	4 020 044	6	4 444 000
Salaries	\$	892,413	\$	1,039,814 100,162	\$	1,141,600
Contracted Services	\$	131,257	\$			82,001 237,870
Benefits	\$	173,966 48,159	\$ \$	201,518 48,786	\$	48,786
Clinical Supplies & Fees Rent	\$	59,004	\$	59,004	9	59,004
Equipment Support & Maint	\$	49,746	\$	48,945	\$	48,945
Advertising	\$	21,992	\$	3,283	\$	6,700
Office Expense	\$	52,083	\$	51,704	\$	53,064
Fund Raising	\$	249	\$	1,101	\$	1,100
Professional Services & Fees	\$	37,196	\$	73,466	\$	62,086
Grant/ Restricted Funds Exp	\$	45,901	\$	34,540	\$	24,675
Depreciation	\$	41,484	\$	15,030	\$	15,030
Insurance	\$	26,800	\$	28,381	\$	32,000
Bank Service Charges	\$	8,263	\$	7,753	\$	7,753
Bad Debt Provision	\$	55,852	\$	77,375	\$	24,000
Total Expenses	\$	1,644,363	\$	1,790,861	\$	1,844,614
Net Income or (Loss)	\$	(129,697)	\$	(1,112)	\$	(0)
	-		-		-	

SALARY DETAIL

Salary information should be provided for each full or part time employee of your organization. Following each position title place an "F" for full time or a "P" for part time. If you identified contract employees in your expense statement, identify types of service they provide.

Position	\$ Value of Benefits	Total Compensation
Fekeier to Antached List		
1		
	TOTAL:	

Does your organization receive a Town of Effingham real estate tax exemption or abatement?

SALARY & BENEFITS DETAIL

Salary information should be provided for each full or part time employee of your organization. Following each position title place an "F" for full time or a "P" for part time. If you identified contract employees in your expense statement, identify types of service they provide.

	Position & Employment Statu	S	\$ Value of Benefits	To	tal Compensation
A	Executive Director, Incoming	F	\$ 2,268	\$	85,012
Α	Business Manager	F	\$ 2,475	\$	45,500
Α	Clinical Director	F	\$ 17,076	\$	61,880
Α	Executive Secretary (Assistant)	Р	\$ 2,302	\$	21,480
С	Front Office (Clerical)	F	\$ 393	\$	4,476
C	Front Office (Clerical)	F	\$ 1,654	\$	21,346
С	Front Office (Clerical)	F	\$ 10,090	\$	29,217
С	Front Office (Clerical)	F	\$ 15,647	\$	22,081
С	Billing and Finance (Clerical)	F	\$ 23,136	\$	35,109
C	Billing and Finance (Clerical)	F	\$ 1,952	\$	24,304
C	Billing and Finance (Clerical)	P	\$ 918	\$	11,842
MP	Nurse (RN)	р	\$ 4	\$	54
MP	Nurse (RN)	р	\$ 2,549	\$	18,596
MP	Nurse (RN)	р	\$ 2,130	\$	14,244
MP	Nurse (RN)	F	\$ 7,005	\$	38,958
MP	Nurse (RN)	F	\$ 2,176	\$	18,322
MP	Nurse Practitioner (ARNP)	р	\$ 540	\$	7,510
MP	Nurse Practitioner (ARNP)	F	\$ 10,712	\$	99,840
MP	Nurse Practitioner (ARNP) (PA)	F	\$ 7,348	\$	73,080
MP	Nurse Practitioner (ARNP)	F	\$ 5,293	\$	70,200
MP	Nurse Practitioner (ARNP)	Р	\$ 603	\$	7,859
MP	Medical Assistant (MA)	F	\$ 9,397	\$	26,911
MP	Medical Assistant (MA)	F	\$ 8,326	\$	32,582
MP	Medical Assistant (MA)	F	\$ 7,271	\$	28,573
MP	Medical Assistant (MA)	P	\$ 262	\$	3,381
MP	Medical Assistant (MA)	Р	\$ 3,228	\$	28,957
D	Dental Assistant	р	\$ 342	\$	4,415
D	Dental Assistant	р	\$ 28	\$	357
D	Dental Hygenist	Р	\$ 576	\$	7,438
D	Dental Hygenist	Р	\$ 3,122	\$	40,384
OP	Social Worker	F	\$ 14,756	\$	32,739
OP	Social Worker	Р	\$ 1,017	\$	13,127
OP	Nutritionist	Р	\$ 431	\$	5,559
Oth	Comm Hith Wrkr	F	\$ 5,769	\$	22,075
Oth	Community Educator	P	\$ 953	\$	12,351
Oth	Community Educator	Р	\$ 2,588	\$	24,156
Oth	Community Educator	F	\$ 326	\$	4,200
Oth	Teen Intern(s)	р	\$ 1	\$	15
Oth	Teen Intern(s)	P	\$ 44	\$	574
Oth	Case Mngr	F	14,262	\$	40,950
			\$ 188,970	\$	1,039,652

CONTRACTED & CONSULTANT SERVICES DETAIL

G.L. Acct

Number	Position & Employment Status	\$ Value of Benefits	Tota	l Expenditures
50581	Contracted - Dentist	N/A	\$	14,887.50
50582	Contracted - TMH DR's (Physician)	N/A	\$	11,000.00
50583	Contracted - MWV PsyMH Consultant	N/A	\$	19,792.50
50584	Contracted - Wm's Hith -TMH (CNM's)	N/A	\$	47,321.47
70200	Consulting Svcs - Other Services (C. Hanlon)	N/A	\$	17,932.85
70200	Consulting Svcs - Other Services (M. Wells-Colgate)	N/A	\$	14,113.15
70200	Consulting Svcs - NHS (Mental Hlth)	N/A	\$	2,775.00
70200	Consulting Svcs - Pharmacy Inspections	N/A	\$	782.98
74500	Staff Development	N/A	\$	7,160.24
		\$ -	\$	135,765.69

Yes:	No:X
If yes, the d	lollar value of the exemption or abatement is: \$
	l services provided by your organization, what percentage is provided to resident n of Effingham? 2.6%
_	entage of every dollar spent last year is overhead (administrative costs and fundraisin $\sim 16.6\%$
accurate I am	ify that the above information is true and to the best of my knowledge and belief, and that duly authorized by the requesting agency to represent their agent.
gnature: _	
Print Name	& Title: Kenneth R. Porter, JR, Executive Director
Date:	10/28/19

Internal Revenue Service

Date: December 6, 2002

White Mountain Community Health Center PO Box 2800 Conway, NH 03818

Department of the Treasury

P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Ms. Edwards 31-07427
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST 877-829-5500

Fax Number: 513-263-3756

Federal Identification Number:

02-0358715

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in December 1981 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private ndation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public in section (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts, Director, TE/GE Customer Account Services

John & Fighto