



# Cobscook Institute

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EIN: 01-0449348  
Report Generated on: 03/15/2024

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# Cobscook Institute



👤 aka Cobscook Community Learning Center  
📍 TRESCOTT TWP, ME  
🌐 www.cobscookinstitute.org  
☎️ (207)733-2233

[View GuideStar Profile](#)

## MISSION

Creating responsive educational opportunities that strengthen personal, community, and global well-being since 1999.

## EIN

01-0449348

## RULING YEAR

1990

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

1999

## MAIN ADDRESS

10 COMMISSARY POINT RD  
TRESCOTT TWP, ME  
04652

## AFFILIATION TYPE

Independent Organization

## CONTACT

Dylan Pardue, IT and  
Communications  
(207) 255-7453  
dylan@cobscookinstitute.org

## CO-DIRECTOR

Kara McCrimmon

## CO-DIRECTOR

Shaun Haskins

## BOARD CHAIR

Colby Soctomah Lewey

## SUBJECT AREA

Arts and culture

Continuing education

Education services

## NTEE Code

Educational Services and  
Schools - Other (B90)

Other Art, Culture, Humanities  
Organizations/Services N.E.C.  
(A99)

## PROGRAMS

### 1. Cobscook Experiential Programs

Population(s) served:Adolescents

### 2. Cobscook Center

Population(s) served:Economically disadvantaged people, Indigenous peoples

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## POPULATIONS SERVED

### 1. Children and youth

### 2. Adolescents

### 3. Families

### 4. Indigenous peoples

### 5. Economically disadvantaged people

### 6. Students

## COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

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## TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✓ Diversity Data Reported?
- 8 Number of Independent Board Members

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization, March 2024

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### Cobscook Experiential Programs

**Population(s) Served:**

Adolescents (13-19 years)

Based at the Cobscook Institute campus in Trescott, this program focuses on getting students outdoors, engaged in service-learning projects, and learning directly from people in our community while building their leadership, outdoor, academic and personal skills.

Cobscook supports students in becoming excited, life-long learners; compassionate and clear communicators; and informed citizens who will address problems and approach opportunities in sustainable and creative ways.

Cobscook is a program of Calais High School. Students enrolled in the Cobscook Program will receive credit through Calais, and graduating seniors will receive a diploma from Calais High School.

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### Cobscook Center

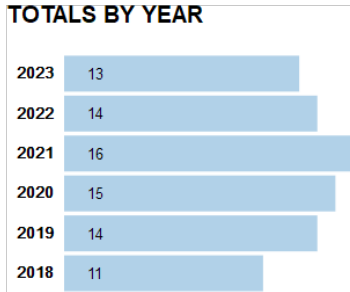
**Population(s) Served:**

Economically disadvantaged, low-income, and poor people  
Indigenous people

Cobscook Center offers a variety of classes and workshops for the people of the Cobscook Bay region and beyond.

## RESULTS

**Students develop a learning plan with student-informed goals. Number of learning plans created (one per student):**



**Population(s) Served:** No target populations selected

**Related program:** Cobscook Experiential Programs

**Notes:** Children and youth increase assets and skills in order to increase their ability to accept and take personal responsibility, plan and make good choices, and resist negative peer pressure.

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## CHARTING IMPACT

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### What is the organization aiming to accomplish?

Our 2022 Goals:

Impact and Access – Grow the degree to which Cobscook Institute is engaged and accessed by people in the communities of the greater Cobscook region and beyond

Internal Capacity & Effectiveness – Continue to deepen governance that reflects shared and distributed leadership in service to our mission, vision, and values and in support of greater impact in our community.

Complete Cobscook’s Strategic Plan to serve as an essential guide for organizational direction and priorities in the coming years

Financial viability – Maintain through 2022 and strengthen long-term financial viability

Growing activities and competencies to foster diversity, equity, and inclusion internally and in our external work

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### What are the organization's key strategies for making this happen?

Cobscook Center

Our beautiful campus serves not only our own programs, but is also serves as a hub from which we build relationships and partnerships. Our campus is the “homeplace” for our own programs, collaborative initiatives, and also for other organizations to run their programming here. For example, this summer Healthy Acadia led its Downeast Teen Leadership Camp here. The program was a stunning success, with one camper remarking, “why haven’t we always had camp here?”

Cobscook Experiential Programs

An important goal of Cobscook Experiential Programs is to engage teens in meaningful conservation work so that they may become lifelong advocates for natural systems. Recent graduates of our program have gone on to college to study marine biology, environmental education, and conservation law (just to name a few career pathways pursued by Cobscook graduates). A trend among our grads is that they care about eastern Maine and many either stay or return to the area to contribute to making it an even better place.

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### What are the organization's capabilities for doing this?

Cobscook Center

The new classroom building allows many expansions in this program area, including collaborations with colleges and universities to increase access to, and support success within post secondary education; housing for artists-in-residence, who will visit with and teach in the community during their residencies; and housing for research scientists, with access to video-conferencing equipment.

Cobscook Experiential Programs

The Cobscook program is a model of community-engaged learning in which students follow a challenging, interdisciplinary academic curriculum while participating in multi-day expeditions and a number of community partnerships, including a kelp aquaculture project currently underway in Cobscook Bay.

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## What have and haven't they accomplished so far?

### Cobscook Center

We were so pleased to be able to safely offer in-person craft programming in 2021 after so many months of only being able to offer online programming due to the ongoing COVID-19 pandemic. Here are some highlights:

- Crafting at Cobscook- inspired by some of our earliest programming, the Cobscook Gatherings- 15 participants gathered for a four-day intergenerational immersion experience to focus on silk-screening or pottery.
- Local fiber artist Gabi Montoya-Eyermann taught a needle felting class
- Pottery studio improvements: Fewer people on campus over the past year and a half offered an opportunity to reinvest in our pottery studio. We regularly hear from community members that our pottery studio is such a unique and appreciated asset.

After a year of few gatherings, the Cobscook campus served as headquarters for the 18th Annual Downeast Spring Birding Festival, a collaborative project of Maine Sea Grant, Downeast Lakes Land Trust, Moosehorn National Wildlife Refuge, Maine Birding Trail, and Maine Audubon. This year, in addition to in-person guided trips, the festival offered six online events over the course of the weekend. Further, we offered a first ever Summer Birding Festival in August. To increase access to participation, we waived the registration fee for both festivals. This was made possible through philanthropic support from the Onion Foundation, Approximately 200 people participated in the festival events.

### Cobscook Experiential Programs

In response to local parents and youth seeking additional fun summer learning opportunities, we offered two new summer camps for local youth in 2021. These camps helped us offer more choices to local teens and interlinked with our other experiential program offerings to build upon our expertise in interdisciplinary outdoor and arts programming.

2021 was our ninth summer offering River Camp in partnership with Downeast Salmon Federation. As usual, teens interested in conservation careers engaged in Atlantic salmon habitat improvement projects and recreation improvement projects on Downeast Salmon Federation's public access sites. They also collected water quality data on the Orange River and practiced whitewater canoeing skills on the Machias River.

One parent offered this regarding their teen's experience: "My child had an amazing time at River Camp—great friendships, connection to the stars and river, great experiences working together and just plain FUN!! We are really grateful for this amazing life-changing program. He chattered excitedly all the way home and beyond. He especially loved his counselors very much. I will not be surprised at all if he pursues a career connected to environmental sciences and sustainability."

# Financials

**FISCAL YEAR START:** 01/01

**FISCAL YEAR END:** 12/31

✓ Financials audited by an independent accountant

## FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$961,111
Total expenses and losses per audited financial statements	\$1,033,365
Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with



Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$494,761	\$218,802	\$419,161	\$389,667	\$47,413
As a % of expenses	35.3%	13.3%	35.5%	46.7%	5.0%
Unrestricted surplus (deficit) after depreciation	\$424,584	\$147,001	\$349,499	\$311,585	-\$32,544
As a % of expenses	28.9%	8.6%	27.9%	34.1%	-3.1%

### Revenue Composition

Total revenue (unrestricted & restricted)	\$1,885,992	\$1,850,788	\$1,339,741	\$1,225,738	\$978,990
Total revenue, % change over prior year	51.6%	-1.9%	-27.6%	-8.5%	-20.1%
Program services revenue	15.1%	17.7%	21.3%	14.4%	30.6%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.1%	0.1%	0.0%	0.0%	0.3%
Government grants	0.0%	0.0%	12.4%	8.2%	14.4%
All other grants and contributions	83.3%	81.0%	64.6%	74.2%	53.0%
Other revenue	1.6%	1.2%	1.8%	3.3%	1.7%

### Expense Composition

Total expenses before depreciation	\$1,400,983	\$1,643,589	\$1,180,819	\$834,367	\$953,408
Total expenses, % change over prior year	30.0%	17.3%	-28.2%	-29.3%	14.3%
Personnel	51.2%	50.3%	49.7%	55.0%	57.7%
Professional Fees	16.6%	15.9%	8.6%	12.6%	12.6%
Occupancy	4.6%	0.0%	3.3%	3.6%	7.6%
Interest	1.7%	1.4%	1.8%	2.4%	0.1%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	25.9%	32.4%	36.6%	26.4%	22.0%



# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$1,471,160	\$1,715,390	\$1,250,481	\$912,449	\$1,033,365
One Month of Savings	\$116,749	\$136,966	\$98,402	\$69,531	\$79,451
Debt Principal Repayment	\$27,039	\$28,042	\$25,688	\$0	\$166,090
Fixed Asset Additions	\$388,878	\$235,849	\$0	\$402,895	\$0
Total Full Costs (estimated)	\$2,003,826	\$2,116,247	\$1,374,571	\$1,384,875	\$1,278,906

## Capital Structure Indicators

### Liquidity

Months of cash	2.7	1.4	4.4	7.9	4.9
Months of cash and investments	2.7	1.4	4.4	7.9	4.9
Months of estimated liquid unrestricted net assets	1.5	0.9	5.2	8.9	6.0

### Balance Sheet Composition

Cash	\$312,364	\$196,871	\$436,277	\$547,929	\$389,577
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$10,843	\$12,703	\$9,897	\$7,423	\$17,243
Gross land, buildings, and equipment (LBE)	\$3,261,504	\$3,497,354	\$3,497,353	\$3,900,248	\$3,927,312
Accumulated depreciation (% of LBE)	22.6%	23.2%	25.2%	24.6%	26.5%
Liabilities (as % of assets)	22.2%	19.2%	16.8%	18.4%	14.6%
Unrestricted net assets	\$2,133,387	\$2,269,867	\$2,619,366	\$2,930,951	\$2,898,407
Temporarily restricted net assets	\$362,703	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$362,703	\$361,621	\$101,382	\$103,086	\$55,210
Total net assets	\$2,496,090	\$2,631,488	\$2,720,748	\$3,034,037	\$2,953,617

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- ['Key Revenue & Expense Data from Form 990'](#)
- ['Key Balance Sheet Data from Form 990'](#)

# Operations

Source: Self-Reported by Organization, March 2024

## CO-DIRECTOR

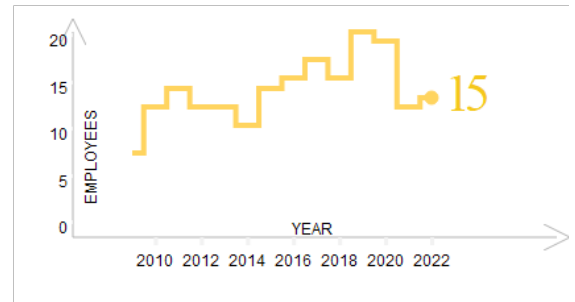
Kara McCrimmon

## CO-DIRECTOR

Shaun Haskins

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## BOARD CHAIR

Colby Soctomah Lewey

Term: 2024 -

## BOARD MEMBERS

Frank Trocco

Leslie Bowman

Colby Soctomah Lewey

Ron Beckwith

Kevin Thompson

Mark Hoffman

Alan Furth

Noela Altvater

Bo Yerxa

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Frank Trocco	Co-Chair	\$0	\$0	\$0
Sanna McKim	Co-Chair	\$0	\$0	\$0
Ron Beckwith	Treasurer	\$0	\$0	\$0
Kevin Thompson	Secretary	\$0	\$0	\$0
Alan Furth	Director	\$0	\$0	\$0
Mark Hoffman	Director	\$0	\$0	\$0
Wayne Newell	Director	\$0	\$0	\$0
Newell Lewey	Director	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Frank Trocco	Chair	\$0	\$0	\$0
Newell Lewey	Co-Chair	\$0	\$0	\$0
Sanna McKim	Secretary	\$0	\$0	\$0
Mark Hoffman	Director	\$0	\$0	\$0
Jane Page	Director	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Sebastian Teunissen	Executive Director	\$32,692	\$0	\$0
Sarah Strickland	Treasurer	\$0	\$0	\$0
Damon Weston	Secretary	\$0	\$0	\$0
David Ray	President	\$0	\$0	\$0
Ann Luginbuhl	Board Member	\$0	\$0	\$0
Newell Lewey	Board Member	\$0	\$0	\$0
Jane Page	Board Member	\$0	\$0	\$0
Lyn Mikel Brown	Board Member	\$0	\$0	\$0
John Heald	Board Member	\$0	\$0	\$0
Frank Trocco	Board Member	\$0	\$0	\$0
Julie Redding	Board Member	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Sarah Strickland	President	\$0	\$0	\$0
Stacy Brown	Treasurer	\$0	\$0	\$0
Damon Weston	Secretary	\$0	\$0	\$0
Sanna McKim	Executive Director	\$0	\$0	\$0
David Ray	Board Member	\$0	\$0	\$0
Ann Luginbuhl	Board Member	\$0	\$0	\$0
Newell Lewey	Board Member	\$0	\$0	\$0
Jane Page	Board Member	\$0	\$0	\$0
Meghan W Duff	Board Member	\$0	\$0	\$0
Lyn Mikel Brown	Board Member	\$0	\$0	\$0
John Heald	Board Member	\$0	\$0	\$0
Frank Trocco	Board Member	\$0	\$0	\$0
Julie Redding	Board Member	\$0	\$0	\$0

## Contractors

FISCAL YEAR 2020

Name	Address	Type of Service	Compensation
Colby College	4340 Mayflower Hill, Waterville 04901	TREE Program Pilot	\$210,300

## Paid Preparers

FISCAL YEAR 2022

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Firm Name	Firm EIN	Firm Address	Firm Phone
RHR Smith & Company	04-3383155	3 Old Orchard Road, Buxton ME 04093 USA	207-929-4606

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## Paid Preparers

FISCAL YEAR 2021

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Firm Name	Firm EIN	Firm Address	Firm Phone
RHR Smith & Company	04-3383155	3 Old Orchard Road, Buxton ME 04093 USA	207-929-4606

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## Paid Preparers

FISCAL YEAR 2020

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Firm Name	Firm EIN	Firm Address	Firm Phone
RHR Smith & Company CPA's		3 Old Orchard Road, Buxton ME 04093 USA	207-929-4606

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## BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

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### BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

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### CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Not Applicable

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### ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

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### BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Yes

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### BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

No

## Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

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### Leadership

*The organization's co-leader identifies as:*

<b>Race &amp; Ethnicity</b>	White/Caucasian/European
<b>Gender Identity</b>	Female
<b>Sexual Orientation</b>	Gay, Lesbian, Bisexual, or other sexual orientations in the LGBTQIA+ community
<b>Disability Status</b>	Person without a disability

*The organization's other co-leader identifies as:*

<b>Race &amp; Ethnicity</b>	White/Caucasian/European
<b>Gender Identity</b>	Male, Not transgender
<b>Sexual Orientation</b>	Heterosexual or Straight
<b>Disability Status</b>	Person without a disability

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### Race & Ethnicity

*No data*

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### Gender Identity

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### Transgender Identity

*No data*

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### Sexual Orientation

*No data*

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### Disability

*No data.*

**Equity Strategies** *Last Updated: 01/18/2022*

Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. [Learn More](#)

**Data**

✓ We employ non-traditional ways of gathering feedback on programs and trainings, which may include interviews, roundtables, and external reviews with/by community stakeholders.

**Policies and processes**

✓ We seek individuals from various race backgrounds for board and executive director/CEO positions within our organization.

✓ We have community representation at the board level, either on the board itself or through a community advisory board.

✓ We help senior leadership understand how to be inclusive leaders with learning approaches that emphasize reflection, iteration, and adaptability.

✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.

# Appendix

## Key Documents

IRS Forms 990

[2022 990](#)

[2021 990](#)

[2020 990](#)

[2019 990](#)

[2018 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

[2022 Audited Financial Statement](#)

[2020 Audited Financial Statement](#)

Key Organization Documents

[Letter of Determination](#)

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

# GuideStar Charity Check

## Cobscook Institute

Aka Cobscook Community Learning Center

10 Commissary Point Rd  
Trescott Twp, ME 04652

- ✓ Foundation Status Code: PC\*
- ✓ Public charity described in section 509(a)(1) or (2)

## IRS Publication 78 Details

✓ IRS Pub 78  
verified

Organization name	Location	Most recent IRS Publication 78
Cobscook Community Learning Center	Trescott, ME	March 2024
EIN	<a href="#">Deductibility status description</a>	Verified with most recent Internal Revenue Bulletin
01-0449348	A public charity (50% deductibility limitation).	March 11, 2024

## IRS Business Master File Details

IRS BMF 509(a)(1)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
COBSCOOK COMMUNITY LEARNING CENTER	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
01-0449348	This organization is a <a href="#">501(c)(3) Public Charity</a>	03/1990
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

### GuideStar Charity Check Data Sources

-GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

-The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.