

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047
2021
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2021** calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CIRCLE PROGRAM		D Employer identification number 02-0460584
	Doing business as		E Telephone number 603-536-4244
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts\$ 1,010,786
	85 MAIN ST		
City or town, state or province, country, and ZIP or foreign postal code PLYMOUTH NH 03264			

F Name and address of principal officer:
SARAH CRANE
84 CRESCENT STREET
PLYMOUTH NH 03264

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.CIRCLEPROGRAM.ORG** **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **1993** **M** State of legal domicile: **NH**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ORGANIZED FOR THE EDUCATION AND COUNSELING OF UNDERPRIVILEGED GIRLS THROUGH SUMMER CAMP AND YEAR ROUND MENTORING PROGRAMS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	24
	6 Total number of volunteers (estimate if necessary)	6	71
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	426,431	611,676
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	61,796	86,381
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12,589	633
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	500,816	698,690
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	246,506	343,093
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 86,329		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	243,188	212,032
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	489,694	555,125	
19 Revenue less expenses. Subtract line 18 from line 12	11,122	143,565	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	3,046,779	3,221,151
	22 Net assets or fund balances. Subtract line 21 from line 20	6,412	1,329
		3,040,367	3,219,822

Part II Signature Block

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

Sign Here

Signature of officer: **DEMETRIOS MITKONIS** Date: _____
Type or print name and title: **TREASURER**

Paid Preparer Use Only

Print/Type preparer's name: **LENA ROZZI, CPA** Preparer's signature: _____ Date: **08/28/22** Check if self-employed PTIN: **P02111496**

Firm's name: **MASON & RICH P.A.** Firm's EIN: **02-0365196**
Firm's address: **6 BICENTENNIAL SQ CONCORD, NH 03301-4058** Phone no.: **603-224-2000**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
ORGANIZED FOR THE EDUCATION AND COUNSELING OF UNDERPRIVILEGED GIRLS THROUGH SUMMER CAMP AND YEAR ROUND MENTORING PROGRAMS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **411,003** including grants of\$) (Revenue \$)
THE CIRCLE PROGRAM SERVES ECONOMICALLY AND SOCIALLY DISADVANTAGED GIRLS FROM THE AGES OF 9 TO 18. THE GOAL IS TO ENHANCE A GIRL'S EMOTIONAL, PHYSICAL, BEHAVIORAL, AND SOCIAL DEVELOPMENT. DURING 2021, 19 GIRLS WERE SERVED IN THE TWO-YEAR PROGRAM, WHICH PROVIDES A SUMMER CAMP EXPERIENCE AND YEAR-ROUND MENTORING. IN ADDITION, A TEEN PROGRAM PROVIDES CONTINUING SUPPORT TO GIRLS WHO HAVE COMPLETED THE TWO-YEAR PROGRAM. DURING 2021, 32 GIRLS WERE SERVED IN THE TEEN PROGRAM.

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses ► **411,003**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	24		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	12		
	1b	12		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NH**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►

DEMETRIOS MITKONIS
CONCORD

70 COMMERCIAL STREET

NH 03301

603-536-4244

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHELSEA FRANCEK EXECUTIVE DIRECTOR	(FORMER) 40.00 0.00			X				51,077	0	5,492
(2) BETH DEVER EXECUTIVE DIRECTOR	40.00 0.00			X				16,076	0	2,208
(3) DAWN BEERS BOARD MEMBER	1.00 0.00	X						0	0	0
(4) CHRISTINA BRADBURY BOARD MEMBER	1.00 0.00	X						0	0	0
(5) JENNIFER CRANE BOARD MEMBER	1.00 0.00	X						0	0	0
(6) SARAH CRANE PRESIDENT	3.00 0.00	X		X				0	0	0
(7) NATE DUTILE BOARD MEMBER	1.00 0.00	X						0	0	0
(8) RYAN MCFARLAND BOARD MEMBER	1.00 0.00	X						0	0	0
(9) DEMETRIOS MITKONIS TREASURER	3.00 0.00	X		X				0	0	0
(10) TALESHA SAINT-MARC VICE PRESIDENT	3.00 0.00	X		X				0	0	0
(11) DEBORAH SCHACHTER SECRETARY	3.00 0.00	X		X				0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MARK SEYMOUR BOARD MEMBER	1.00 0.00	<input checked="" type="checkbox"/>						0	0	0
(13) TRACY WHITE BOARD MEMBER	1.00 0.00	<input checked="" type="checkbox"/>						0	0	0
(14) CINDY WILLIAMS BOARD MEMBER	1.00 0.00	<input checked="" type="checkbox"/>						0	0	0
1b Subtotal								67,153		7,700
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								67,153		7,700

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	64,177		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	547,499		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h Total. Add lines 1a-1f			611,676		
Program Service Revenue	2a		Business Code			
	b					
	c					
	d					
	e					
	f		All other program service revenue			
	g Total. Add lines 2a-2f					
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	44,815		44,815
	4		Income from investment of tax-exempt bond proceeds			
	5		Royalties			
	6a	Gross rents	(i) Real			
			(ii) Personal			
			6a			
	b	Less: rental expenses	6b			
	c	Rental inc. or (loss)	6c			
	d			Net rental income or (loss)		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	353,662		
			(ii) Other			
			7a			
	b	Less: cost or other basis and sales exps.	7b	312,096		
	c	Gain or (loss)	7c	41,566		
	d			Net gain or (loss)	41,566	
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
		b	Less: direct expenses	8b		
		c			Net income or (loss) from fundraising events	
9a	Gross income from gaming activities. See Part IV, line 19	9a				
		b	Less: direct expenses	9b		
		c			Net income or (loss) from gaming activities	
10a	Gross sales of inventory, less returns and allowances	10a				
		b	Less: cost of goods sold	10b		
		c			Net income or (loss) from sales of inventory	
Miscellaneous Revenue	11a		MISCELLANEOUS INCOME	633	633	
	b					
	c					
	d		All other revenue			
	e			Total. Add lines 11a-11d	633	
12 Total revenue. See instructions			698,690	633	0	86,381

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	67,153	50,357	5,454	11,342
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	229,194	171,869	18,615	38,710
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	16,681	11,809	1,583	3,289
10 Payroll taxes	30,065	21,283	2,852	5,930
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,557		8,557	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees	7,696		7,696	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	30,631	18,341	8,142	4,148
12 Advertising and promotion				
13 Office expenses	5,386	3,208	482	1,696
14 Information technology	4,927	2,935	440	1,552
15 Royalties				
16 Occupancy	19,133	13,071	1,969	4,093
17 Travel	1,426	974	147	305
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	679	464	70	145
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	50,192	50,192		
23 Insurance	20,400	17,484	946	1,970
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CAMP PROGRAM & SUPPLIES	34,016	34,016		
b FUNDRAISING	9,472			9,472
c CAMP MAINTENANCE SERVICE	5,702	5,702		
d PRINTING	5,518	3,770	567	1,181
e All other expenses	8,297	5,528	273	2,496
25 Total functional expenses. Add lines 1 through 24e	555,125	411,003	57,793	86,329
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1
	2	Savings and temporary cash investments	643,939	2 720,621
	3	Pledges and grants receivable, net	8,333	3 39,048
	4	Accounts receivable, net	4,054	4 4,269
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges	5,988	9 5,999
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,762,109	
	b	Less: accumulated depreciation	10b 644,477	10c 1,117,632
	11	Investments—publicly traded securities	1,216,642	11 1,333,582
	12	Investments—other securities. See Part IV, line 11		12
	13	Investments—program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,046,779	16 3,221,151	
Liabilities	17	Accounts payable and accrued expenses	6,412	17 1,329
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	6,412	26 1,329
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	1,872,205	27 1,899,741
	28	Net assets with donor restrictions	1,168,162	28 1,320,081
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances	3,040,367	32 3,219,822
33	Total liabilities and net assets/fund balances	3,046,779	33 3,221,151	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	698,690
2	Total expenses (must equal Part IX, column (A), line 25)	2	555,125
3	Revenue less expenses. Subtract line 2 from line 1	3	143,565
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,040,367
5	Net unrealized gains (losses) on investments	5	35,890
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,219,822

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2021

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization: CIRCLE PROGRAM; Employer identification number: 02-0460584

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows (A) through (E) and Total.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	639,102	681,250	458,089	426,431	611,676	2,816,548
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	639,102	681,250	458,089	426,431	611,676	2,816,548
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						2,816,548

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	639,102	681,250	458,089	426,431	611,676	2,816,548
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	50,119	45,852	37,887	37,066	44,815	215,739
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	56,543	23,299	32,408	11,641		123,891
11 Total support. Add lines 7 through 10						3,156,178

12 Gross receipts from related activities, etc. (see instructions) 12 3,084

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	89.24 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	88.21 %

16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year. Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Table with 2 columns: Section D - Distributions and Current Year. Rows 1-10 detailing distribution types and amounts.

Table with 4 columns: Section E - Distribution Allocations, (i) Excess Distributions, (ii) Underdistributions Pre-2021, and (iii) Distributable Amount for 2021. Rows 1-20 detailing allocation details.

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

FUNDRAISING EVENTS **\$ 123,891**

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Name of the organization CIRCLE PROGRAM	Employer identification number 02-0460584
---	---

Organization type (check one):

- Filers of:** **Section:**
- Form 990 or 990-EZ 501(c)(**3**) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or 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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

CIRCLE PROGRAM

02-0460584

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARTHA CHANDLER 60 HOLMAN STREET LACONIA NH 03246	\$ 30,032	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	SANDY COLHOUN 1095 MERE POINT ROAD BRUNSWICK ME 04011	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NEW HAMPSHIRE CHARITABLE FOUNDATION 37 PLEASANT STREET CONCORD NH 03301	\$ 78,344	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US SMALL BUSINESS ADMINISTRATION 409 3RD STREET SW WASHINGTON DC 20416	\$ 60,377	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	THOMAS HILL 1719 MASON LANE CHARLOTTESVILLE VA 22903	\$ 55,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

CIRCLE PROGRAM

02-0460584

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours devoted..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported on line 2(d) above satisfy the requirements..., 9 In Part XIII, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report..., 1b If the organization elected, as permitted under FASB ASC 958, to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,216,642	1,074,982	964,950	1,059,876	943,975
b Contributions				2,500	3,711
c Net investment earnings, gains, and losses	158,640	141,660	149,532	-52,845	155,357
d Grants or scholarships					
e Other expenditures for facilities and programs	-41,700		-39,500	-44,581	-43,167
f Administrative expenses					
g End of year balance	1,333,582	1,216,642	1,074,982	964,950	1,059,876

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		207,030		207,030
b Buildings		1,339,181	538,855	800,326
c Leasehold improvements				
d Equipment		68,548	64,848	3,700
e Other		147,350	40,774	106,576
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,117,632

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

FOR THE YEAR ENDED DECEMBER 31, 2021, MANAGEMENT HAS EVALUATED ITS TAX POSITION IN ACCORDANCE WITH FASB ASC 740-10 AND DOES NOT BELIEVE THEY HAVE TAKEN UNCERTAIN TAX POSITIONS, THEREFORE, A LIABILITY FOR INCOME TAXES ASSOCIATED WITH UNCERTAIN TAX POSITIONS HAS NOT BEEN RECOGNIZED. ADDITIONALLY, THE ORGANIZATION DID NOT RECOGNIZE INTEREST OR PENALTIES RESULTING FROM TAX LIABILITIES ASSOCIATED WITH RECOGNIZING UNCERTAIN TAX POSITIONS FOR THE YEAR ENDED DECEMBER 31, 2021.

Part XIII Supplemental Information *(continued)*

CLIENT COPY

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

CIRCLE PROGRAM

Employer identification number

02-0460584

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
ORGANIZATION'S PROCESS TO REVIEW FORM 990. THE FORM 990 IS EMAILED TO ALL
BOARD MEMBERS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
ON AN ANNUAL BASIS, THE MEMBERS OF THE BOARD REVIEW AND SIGN THE CIRCLE
PROGRAM'S CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
WHEN COMPILING THE ANNUAL BUDGET, THE BOARD MEMBERS REVIEW COMPENSATION FOR
THE EXECUTIVE DIRECTOR BASED ON AN ANNUAL REVIEW, INFORMATION GATHERED
FROM OTHER NONPROFITS, AND FROM THE NH CENTER FOR NONPROFITS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
OFFICERS RECEIVE NO COMPENSATION. SALARIES FOR ALL OTHER YEAR-ROUND
EMPLOYEES ARE REVIEWED DURING BUDGET DISCUSSION BASED ON ANNUAL EMPLOYEE
REVIEWS, INFORMATION GATHERED FROM OTHER NONPROFITS, AND FROM THE NH CENTER
FOR NONPROFITS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. THEY MAY BE VIEWED
IN THE ORGANIZATION'S OFFICE DURING NORMAL BUSINESS HOURS.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment
Sequence No. **179**

Name(s) shown on return

CIRCLE PROGRAM

Identifying number

02-0460584

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	42,465

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	282
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	42,747
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2021)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
52	PERCHED BEACH PROJECT	5/01/19	104,938		X	0	15 HY 150DB	104,938	0
53	PERCHED BEACH PROJECT	5/01/19	6,664		X	0	15 HY 150DB	6,664	0
54	RINNAI WATER HEATERS	6/15/19	10,989			10,989	39 MMS/L	434	282
			<u>122,591</u>			<u>10,989</u>		<u>112,036</u>	<u>282</u>
Other Depreciation:									
1	LAND	10/26/01	191,881			191,881	0 -- Land	0	0
3	SURVEYING, MAPPING (10/15/01)	8/01/05	3,300			3,300	39 MO S/L	1,305	84
6	ARCHITECT (07/09/02)	8/01/05	9,744			9,744	39 MO S/L	3,852	249
7	SURVEY (07/30/02)	8/01/05	3,880			3,880	39 MO S/L	1,534	99
8	LAND-ADD'L 5 ACRES	3/07/02	15,149			15,149	0 -- Land	0	0
9	ARCHITECT (06/25/03)	8/01/05	39,130			39,130	39 MO S/L	15,468	1,003
10	ENGINEERING/FEES (09/10/03)	8/01/05	7,216			7,216	39 MO S/L	2,852	185
11	CONSTRUCTION EXPENSES	8/01/05	456,398			456,398	39 MO S/L	180,414	11,702
12	ARCHITECT (09/21/04)	8/01/05	5,511			5,511	39 MO S/L	2,179	141
13	USED KITCHEN EQUIPMENT	8/01/05	1,040			1,040	5 MO S/L	1,040	0
14	CONSTRUCTION COSTS	8/01/05	459,083			459,083	39 MO S/L	181,475	11,771
15	COOKS CABIN (50%)	12/19/05	2,300			2,300	39 MO S/L	885	59
16	KITCHEN/DINING EQUIP	8/01/05	3,761			3,761	5 MO S/L	3,761	0
17	ARCHITECT/ENG FEES (03/01/05)	8/01/05	14,537			14,537	39 MO S/L	5,747	372
18	USED KITCHEN EQUIPMENT	8/01/05	1,513			1,513	5 MO S/L	1,513	0
19	COOKS CABIN	8/02/06	22,013			22,013	39 MO S/L	8,137	565
20	PROPANE HEATER	10/17/06	1,900			1,900	5 MO S/L	1,900	0
21	WATERFRONT STORAGE SHED	6/29/07	1,527			1,527	10 MO S/L	1,527	0
24	DOCK & RAFT	6/15/07	11,863			11,863	10 MO S/L	11,863	0
25	LODGE	7/01/08	255,728			255,728	39 MO S/L	81,964	6,557
26	LODGE	7/01/09	14,728			14,728	39 MO S/L	4,343	377
27	BALLFIELD	11/18/10	9,735			9,735	15 MO S/L	6,544	649
28	ROPES COURSE	7/14/10	1,425			1,425	15 MO S/L	997	95
29	DRAINAGE	4/12/10	1,250			1,250	15 MO S/L	896	83
30	LODGE WALL (WORKSHOP)	7/27/10	1,352			1,352	15 MO S/L	939	90
31	SHED	10/24/11	1,532			1,532	15 MO S/L	936	103
32	COUNSELOR BUNK ROOM	7/29/11	1,359			1,359	15 MO S/L	853	91
33	DISHWASHER	7/18/11	4,084			4,084	5 MO S/L	4,084	0
34	SIX-BURNER STOVE	5/03/12	2,019			2,019	5 MO S/L	2,019	0
39	STAINING-LODGE	6/18/13	12,350			12,350	15 MO S/L	6,175	823
40	CONVECTION OVEN	7/17/14	5,660			5,660	5 MO S/L	5,660	0
41	COLVERTS & DRAINAGE REPA	6/17/14	23,338			23,338	15 MO S/L	10,113	1,556
42	STAINING-LODGE (2ND HALF)	6/09/15	9,800			9,800	15 MO S/L	3,648	653
44	LAWNMOWER	6/09/15	2,920			2,920	7 MO S/L	2,329	417
46	GENERATOR & SET UP	6/22/16	7,380			7,380	7 MO S/L	4,744	1,055
47	3 PADDLE BOARDS	7/06/16	15,000			15,000	5 MO S/L	13,500	1,500
48	STAND MIXER	5/12/17	1,079			1,079	5 MO S/L	792	215
49	AEDS	5/31/17	1,484			1,484	5 MO S/L	1,063	297
51	LAPTOPS (4) W PRINTER	12/20/17	6,098			6,098	5 MO S/L	3,659	1,219
55	LAPTOP & MONITOR	3/04/19	1,220			1,220	5 MO S/L	447	244
56	SEPTIC REPAIRS	7/16/19	5,867			5,867	39 MO S/L	213	151
57	SEPTIC DESIGN SERVICES	10/30/19	2,365			2,365	39 MO S/L	71	60
	Total Other Depreciation		<u>1,639,519</u>			<u>1,639,519</u>		<u>581,441</u>	<u>42,465</u>
	Total ACRS and Other Depreciation		<u>1,639,519</u>			<u>1,639,519</u>		<u>581,441</u>	<u>42,465</u>
	Grand Totals		1,762,110			1,650,508		693,477	42,747
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,762,110</u>			<u>1,650,508</u>		<u>693,477</u>	<u>42,747</u>

NH Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NH Prior	NH Current	Federal Current	Difference Fed - NH
Prior MACRS:								
52	PERCHED BEACH PROJECT	5/01/19	104,938	104,938	15,216	8,972	0	-8,972
53	PERCHED BEACH PROJECT	5/01/19	6,664	6,664	966	570	0	-570
54	RINNAI WATER HEATERS	6/15/19	10,989	10,989	434	282	282	0
			<u>122,591</u>	<u>122,591</u>	<u>16,616</u>	<u>9,824</u>	<u>282</u>	<u>-9,542</u>
Other Depreciation:								
1	LAND	10/26/01	191,881	191,881	0	0	0	0
3	SURVEYING, MAPPING (10/15/01)	8/01/05	3,300	3,300	1,305	84	84	0
6	ARCHITECT (07/09/02)	8/01/05	9,744	9,744	3,852	249	249	0
7	SURVEY (07/30/02)	8/01/05	3,880	3,880	1,534	99	99	0
8	LAND-ADD'L 5 ACRES	3/07/02	15,149	15,149	0	0	0	0
9	ARCHITECT (06/25/03)	8/01/05	39,130	39,130	15,468	1,003	1,003	0
10	ENGINEERING/FEES (09/10/03)	8/01/05	7,216	7,216	2,852	185	185	0
11	CONSTRUCTION EXPENSES	8/01/05	456,398	456,398	180,414	11,702	11,702	0
12	ARCHITECT (09/21/04)	8/01/05	5,511	5,511	2,179	141	141	0
13	USED KITCHEN EQUIPMENT	8/01/05	1,040	1,040	1,040	0	0	0
14	CONSTRUCTION COSTS	8/01/05	459,083	459,083	181,475	11,771	11,771	0
15	COOKS CABIN (50%)	12/19/05	2,300	2,300	885	59	59	0
16	KITCHEN/DINING EQUIP	8/01/05	3,761	3,761	3,761	0	0	0
17	ARCHITECT/ENG FEES (03/01/05)	8/01/05	14,537	14,537	5,747	372	372	0
18	USED KITCHEN EQUIPMENT	8/01/05	1,513	1,513	1,513	0	0	0
19	COOKS CABIN	8/02/06	22,013	22,013	8,137	565	565	0
20	PROPANE HEATER	10/17/06	1,900	1,900	1,900	0	0	0
21	WATERFRONT STORAGE SHED	6/29/07	1,527	1,527	1,527	0	0	0
24	DOCK & RAFT	6/15/07	11,863	11,863	11,863	0	0	0
25	LODGE	7/01/08	255,728	255,728	81,964	6,557	6,557	0
26	LODGE	7/01/09	14,728	14,728	4,343	377	377	0
27	BALLFIELD	11/18/10	9,735	9,735	6,544	649	649	0
28	ROPES COURSE	7/14/10	1,425	1,425	997	95	95	0
29	DRAINAGE	4/12/10	1,250	1,250	896	83	83	0
30	LODGE WALL (WORKSHOP)	7/27/10	1,352	1,352	939	90	90	0
31	SHED	10/24/11	1,532	1,532	936	103	103	0
32	COUNSELOR BUNK ROOM	7/29/11	1,359	1,359	853	91	91	0
33	DISHWASHER	7/18/11	4,084	4,084	4,084	0	0	0
34	SIX-BURNER STOVE	5/03/12	2,019	2,019	2,019	0	0	0
39	STAINING-LODGE	6/18/13	12,350	12,350	6,175	823	823	0
40	CONVECTION OVEN	7/17/14	5,660	5,660	5,660	0	0	0
41	COLVERTS & DRAINAGE REPA	6/17/14	23,338	23,338	10,113	1,556	1,556	0
42	STAINING-LODGE (2ND HALF)	6/09/15	9,800	9,800	3,648	653	653	0
44	LAWNMOWER	6/09/15	2,920	2,920	2,329	417	417	0
46	GENERATOR & SET UP	6/22/16	7,380	7,380	4,744	1,055	1,055	0
47	3 PADDLE BOARDS	7/06/16	15,000	15,000	13,500	1,500	1,500	0
48	STAND MIXER	5/12/17	1,079	1,079	792	215	215	0
49	AEDS	5/31/17	1,484	1,484	1,063	297	297	0
51	LAPTOPS (4) W PRINTER	12/20/17	6,098	6,098	3,659	1,219	1,219	0
55	LAPTOP & MONITOR	3/04/19	1,220	1,220	447	244	244	0
56	SEPTIC REPAIRS	7/16/19	5,867	5,867	213	151	151	0
57	SEPTIC DESIGN SERVICES	10/30/19	2,365	2,365	71	60	60	0
	Total Other Depreciation		<u>1,639,519</u>	<u>1,639,519</u>	<u>581,441</u>	<u>42,465</u>	<u>42,465</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>1,639,519</u>	<u>1,639,519</u>	<u>581,441</u>	<u>42,465</u>	<u>42,465</u>	<u>0</u>
	Grand Totals		1,762,110	1,762,110	598,057	52,289	42,747	-9,542
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>1,762,110</u>	<u>1,762,110</u>	<u>598,057</u>	<u>52,289</u>	<u>42,747</u>	<u>-9,542</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
52	PERCHED BEACH PROJECT	5/01/19	104,938		X	0	15 HY 150DB	104,938	0
53	PERCHED BEACH PROJECT	5/01/19	6,664		X	0	15 HY 150DB	6,664	0
54	RINNAI WATER HEATERS	6/15/19	10,989			10,989	39 MMS/L	434	282
			<u>122,591</u>			<u>10,989</u>		<u>112,036</u>	<u>282</u>
Other Depreciation:									
1	LAND	10/26/01	0			0	0 HY	0	0
3	SURVEYING, MAPPING (10/15/01)	8/01/05	0			0	0 HY	0	0
6	ARCHITECT (07/09/02)	8/01/05	0			0	0 HY	0	0
7	SURVEY (07/30/02)	8/01/05	0			0	0 HY	0	0
8	LAND-ADD'L 5 ACRES	3/07/02	0			0	0 HY	0	0
9	ARCHITECT (06/25/03)	8/01/05	0			0	0 HY	0	0
10	ENGINEERING/FEES (09/10/03)	8/01/05	0			0	0 HY	0	0
11	CONSTRUCTION EXPENSES	8/01/05	0			0	0 HY	0	0
12	ARCHITECT (09/21/04)	8/01/05	0			0	0 HY	0	0
13	USED KITCHEN EQUIPMENT	8/01/05	0			0	0 HY	0	0
14	CONSTRUCTION COSTS	8/01/05	0			0	0 HY	0	0
15	COOKS CABIN (50%)	12/19/05	0			0	0 HY	0	0
16	KITCHEN/DINING EQUIP	8/01/05	0			0	0 HY	0	0
17	ARCHITECT/ENG FEES (03/01/05)	8/01/05	0			0	0 HY	0	0
18	USED KITCHEN EQUIPMENT	8/01/05	0			0	0 HY	0	0
19	COOKS CABIN	8/02/06	0			0	0 HY	0	0
20	PROPANE HEATER	10/17/06	0			0	0 HY	0	0
21	WATERFRONT STORAGE SHED	6/29/07	0			0	0 HY	0	0
24	DOCK & RAFT	6/15/07	0			0	0 HY	0	0
25	LODGE	7/01/08	0			0	0 HY	0	0
26	LODGE	7/01/09	0			0	0 HY	0	0
27	BALLFIELD	11/18/10	0			0	0 HY	0	0
28	ROPES COURSE	7/14/10	0			0	0 HY	0	0
29	DRAINAGE	4/12/10	0			0	0 HY	0	0
30	LODGE WALL (WORKSHOP)	7/27/10	0			0	0 HY	0	0
31	SHED	10/24/11	0			0	0 HY	0	0
32	COUNSELOR BUNK ROOM	7/29/11	0			0	0 HY	0	0
33	DISHWASHER	7/18/11	0			0	0 HY	0	0
34	SIX-BURNER STOVE	5/03/12	0			0	0 HY	0	0
39	STAINING-LODGE	6/18/13	0			0	0 HY	0	0
40	CONVECTION OVEN	7/17/14	0			0	0 HY	0	0
41	COLVERTS & DRAINAGE REPA	6/17/14	0			0	0 HY	0	0
42	STAINING-LODGE (2ND HALF)	6/09/15	0			0	0 HY	0	0
44	LAWNMOWER	6/09/15	0			0	0 HY	0	0
46	GENERATOR & SET UP	6/22/16	0			0	0 HY	0	0
47	3 PADDLE BOARDS	7/06/16	0			0	0 HY	0	0
48	STAND MIXER	5/12/17	0			0	0 HY	0	0
49	AEDS	5/31/17	0			0	0 HY	0	0
51	LAPTOPS (4) W PRINTER	12/20/17	0			0	0 HY	0	0
55	LAPTOP & MONITOR	3/04/19	1,220			1,220	5 MO S/L	447	244
56	SEPTIC REPAIRS	7/16/19	5,867			5,867	39 MO S/L	213	151
57	SEPTIC DESIGN SERVICES	10/30/19	2,365			2,365	39 MO S/L	71	60
	Total Other Depreciation		<u>9,452</u>			<u>9,452</u>		<u>731</u>	<u>455</u>
	Total ACRS and Other Depreciation		<u>9,452</u>			<u>9,452</u>		<u>731</u>	<u>455</u>
	Grand Totals		132,043			20,441		112,767	737
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>132,043</u>			<u>20,441</u>		<u>112,767</u>	<u>737</u>

Bonus Depreciation Report**Form 990, Page 1**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
52	PERCHED BEACH PROJECT	5/01/19	104,938		0	0	104,938	0
53	PERCHED BEACH PROJECT	5/01/19	6,664		0	0	6,664	0
Grand Total			<u>111,602</u>		<u>0</u>	<u>0</u>	<u>111,602</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

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<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
Page 1	1	52	PERCHED BEACH PROJECT	0	0	0
Page 1	1	53	PERCHED BEACH PROJECT	0	0	0
Page 1	1	54	RINNAI WATER HEATERS	282	282	0
				282	282	0
				282	282	0

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
52	PERCHED BEACH PROJECT	5/01/19	104,938	0	0
53	PERCHED BEACH PROJECT	5/01/19	6,664	0	0
54	RINNAI WATER HEATERS	6/15/19	10,989	282	282
			<u>122,591</u>	<u>282</u>	<u>282</u>
Other Depreciation:					
1	LAND	10/26/01	191,881	0	0
3	SURVEYING, MAPPING (10/15/01)	8/01/05	3,300	85	0
6	ARCHITECT (07/09/02)	8/01/05	9,744	250	0
7	SURVEY (07/30/02)	8/01/05	3,880	100	0
8	LAND-ADD'L 5 ACRES	3/07/02	15,149	0	0
9	ARCHITECT (06/25/03)	8/01/05	39,130	1,003	0
10	ENGINEERING/FEEES (09/10/03)	8/01/05	7,216	185	0
11	CONSTRUCTION EXPENSES	8/01/05	456,398	11,703	0
12	ARCHITECT (09/21/04)	8/01/05	5,511	141	0
13	USED KITCHEN EQUIPMENT	8/01/05	1,040	0	0
14	CONSTRUCTION COSTS	8/01/05	459,083	11,772	0
15	COOKS CABIN (50%)	12/19/05	2,300	58	0
16	KITCHEN/DINING EQUIP	8/01/05	3,761	0	0
17	ARCHITECT/ENG FEES (03/01/05)	8/01/05	14,537	373	0
18	USED KITCHEN EQUIPMENT	8/01/05	1,513	0	0
19	COOKS CABIN	8/02/06	22,013	564	0
20	PROPANE HEATER	10/17/06	1,900	0	0
21	WATERFRONT STORAGE SHED	6/29/07	1,527	0	0
24	DOCK & RAFT	6/15/07	11,863	0	0
25	LODGE	7/01/08	255,728	6,558	0
26	LODGE	7/01/09	14,728	378	0
27	BALLFIELD	11/18/10	9,735	649	0
28	ROPES COURSE	7/14/10	1,425	95	0
29	DRAINAGE	4/12/10	1,250	83	0
30	LODGE WALL (WORKSHOP)	7/27/10	1,352	90	0
31	SHED	10/24/11	1,532	102	0
32	COUNSELOR BUNK ROOM	7/29/11	1,359	90	0
33	DISHWASHER	7/18/11	4,084	0	0
34	SIX-BURNER STOVE	5/03/12	2,019	0	0
39	STAINING-LODGE	6/18/13	12,350	824	0
40	CONVECTION OVEN	7/17/14	5,660	0	0
41	COLVERTS & DRAINAGE REPA	6/17/14	23,338	1,556	0
42	STAINING-LODGE (2ND HALF)	6/09/15	9,800	653	0
44	LAWNMOWER	6/09/15	2,920	174	0
46	GENERATOR & SET UP	6/22/16	7,380	1,054	0
47	3 PADDLE BOARDS	7/06/16	15,000	0	0
48	STAND MIXER	5/12/17	1,079	72	0
49	AEDS	5/31/17	1,484	124	0
51	LAPTOPS (4) W PRINTER	12/20/17	6,098	1,220	0
55	LAPTOP & MONITOR	3/04/19	1,220	244	244
56	SEPTIC REPAIRS	7/16/19	5,867	150	150
57	SEPTIC DESIGN SERVICES	10/30/19	2,365	61	61
	Total Other Depreciation		<u>1,639,519</u>	<u>40,411</u>	<u>455</u>
	Total ACRS and Other Depreciation		<u>1,639,519</u>	<u>40,411</u>	<u>455</u>
	Grand Totals		<u>1,762,110</u>	<u>40,693</u>	<u>737</u>

Asset	Description	Date In Service	Cost	NH
Prior MACRS:				
52	PERCHED BEACH PROJECT	5/01/19	104,938	8,075
53	PERCHED BEACH PROJECT	5/01/19	6,664	513
54	RINNAI WATER HEATERS	6/15/19	10,989	282
			<u>122,591</u>	<u>8,870</u>

Other Depreciation:

1	LAND	10/26/01	191,881	0
3	SURVEYING, MAPPING (10/15/01)	8/01/05	3,300	85
6	ARCHITECT (07/09/02)	8/01/05	9,744	250
7	SURVEY (07/30/02)	8/01/05	3,880	100
8	LAND-ADD'L 5 ACRES	3/07/02	15,149	0
9	ARCHITECT (06/25/03)	8/01/05	39,130	1,003
10	ENGINEERING/FEEES (09/10/03)	8/01/05	7,216	185
11	CONSTRUCTION EXPENSES	8/01/05	456,398	11,703
12	ARCHITECT (09/21/04)	8/01/05	5,511	141
13	USED KITCHEN EQUIPMENT	8/01/05	1,040	0
14	CONSTRUCTION COSTS	8/01/05	459,083	11,772
15	COOKS CABIN (50%)	12/19/05	2,300	58
16	KITCHEN/DINING EQUIP	8/01/05	3,761	0
17	ARCHITECT/ENG FEES (03/01/05)	8/01/05	14,537	373
18	USED KITCHEN EQUIPMENT	8/01/05	1,513	0
19	COOKS CABIN	8/02/06	22,013	564
20	PROPANE HEATER	10/17/06	1,900	0
21	WATERFRONT STORAGE SHED	6/29/07	1,527	0
24	DOCK & RAFT	6/15/07	11,863	0
25	LODGE	7/01/08	255,728	6,558
26	LODGE	7/01/09	14,728	378
27	BALLFIELD	11/18/10	9,735	649
28	ROPES COURSE	7/14/10	1,425	95
29	DRAINAGE	4/12/10	1,250	83
30	LODGE WALL (WORKSHOP)	7/27/10	1,352	90
31	SHED	10/24/11	1,532	102
32	COUNSELOR BUNK ROOM	7/29/11	1,359	90
33	DISHWASHER	7/18/11	4,084	0
34	SIX-BURNER STOVE	5/03/12	2,019	0
39	STAINING-LODGE	6/18/13	12,350	824
40	CONVECTION OVEN	7/17/14	5,660	0
41	COLVERTS & DRAINAGE REPA	6/17/14	23,338	1,556
42	STAINING-LODGE (2ND HALF)	6/09/15	9,800	653
44	LAWNMOWER	6/09/15	2,920	174
46	GENERATOR & SET UP	6/22/16	7,380	1,054
47	3 PADDLE BOARDS	7/06/16	15,000	0
48	STAND MIXER	5/12/17	1,079	72
49	AEDS	5/31/17	1,484	124
51	LAPTOPS (4) W PRINTER	12/20/17	6,098	1,220
55	LAPTOP & MONITOR	3/04/19	1,220	244
56	SEPTIC REPAIRS	7/16/19	5,867	150
57	SEPTIC DESIGN SERVICES	10/30/19	2,365	61

Total Other Depreciation1,639,51940,411**Total ACRS and Other Depreciation**1,639,51940,411**Grand Totals**1,762,11049,281

Form 990	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning _____, ending _____		

Name _____ Taxpayer Identification Number **02-0460584**

CIRCLE PROGRAM

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	356,979	547,499	190,520
	2. Membership dues and assessments			
	3. Government contributions and grants	69,452	64,177	-5,275
	4. Program service revenue			
	5. Investment income	37,066	44,815	7,749
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	24,730	41,566	16,836
	8. Net income or (loss) from fundraising events	11,641		-11,641
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	948	633	-315
	12. Total revenue. Add lines 1 through 11	500,816	698,690	197,874
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	55,500	67,153	11,653
	16. Salaries, other compensation, and employee benefits	191,006	275,940	84,934
	17. Professional fundraising fees			
	18. Other professional fees	62,432	46,884	-15,548
	19. Occupancy, rent, utilities, and maintenance	19,211	19,133	-78
	20. Depreciation and Depletion	51,692	50,192	-1,500
	21. Other expenses	109,853	95,823	-14,030
	22. Total expenses. Add lines 13 through 21	489,694	555,125	65,431
	23. Excess or (Deficit). Subtract line 22 from line 12	11,122	143,565	132,443
Other Information	24. Total exempt revenue	500,816	698,690	197,874
	25. Total unrelated revenue			
	26. Total excludable revenue	74,385	87,014	12,629
	27. Total assets	3,046,779	3,221,151	174,372
	28. Total liabilities	6,412	1,329	-5,083
	29. Retained earnings	3,040,367	3,219,822	179,455
	30. Number of voting members of governing body	13	12	
31. Number of independent voting members of governing body	13	12		
32. Number of employees	12	24		
33. Number of volunteers	85	71		

Form **990****Tax Return History****2021**

Name

CIRCLE PROGRAM

Employer Identification Number

02-0460584

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants			458,089	426,431	611,676	
Membership dues						
Program service revenue			570			
Capital gain or loss			18,717	24,730	41,566	
Investment income			37,887	37,066	44,815	
Fundraising revenue (income/loss)			17,907	11,641		
Gaming revenue (income/loss)						
Other revenue			933	948	633	
Total revenue			534,103	500,816	698,690	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.			84,354	55,500	67,153	
Other compensation			284,267	191,006	275,940	
Professional fees			26,681	62,432	46,884	
Occupancy costs			16,396	19,211	19,133	
Depreciation and depletion			54,024	51,692	50,192	
Other expenses			174,813	109,853	95,823	
Total expenses			640,535	489,694	555,125	
Excess or (Deficit)			-106,432	11,122	143,565	
Total exempt revenue			534,103	500,816	698,690	
Total unrelated revenue						
Total excludable revenue			76,014	74,385	87,014	
Total Assets			2,975,797	3,046,779	3,221,151	
Total Liabilities			4,497	6,412	1,329	
Net Fund Balances			2,971,300	3,040,367	3,219,822	